

**AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR
LAW, JUSTICE AND PARLTAMENTARY AFFAIRS DEPARTMENT,
MUZAFFARABAD**

Dated: 15-07-2005

No. LD/314-23/2005. The following act of the Assembly received the assent of the president on the 2nd day of July 2005, is hereby published for general information:-

(ACT VIII OF 2005)

**AN
ACT**

to give effect to the Financial Proposals of Azad Government of the State of Jammu & Kashmir

Whereas it is expedient to make provisions to give effect to the Financial Proposals of the Azad Government of the State of Jammu & Kashmir and to consolidate and amend certain fiscal Laws for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. **Short title, extent and Commencement** - (1) This Act may be called the Azad Jammu & Kashmir Finance Act, 2005.
 - 2) It shall extend to the whole of Azad Jammu & Kashmir.
 - 3) It shall come into force at once.
2. **Adaptation of the amendments of Sales Tax Act (Act VIII of 1990).**- (1) Except otherwise legislated by an Act of the Assembly all the amendments made in the Sales Tax Act, 1990, and all rules, notifications, circulars and other orders made or issued thereunder, as enforced in Pakistan at any time on or after the 16th March, 2005 and before the commencement of this Act, shall be deemed to have been made, at the same time, in the said Act, as enforced in the Azad Jammu & Kashmir by virtue of the Sales Tax (Adaptation) Act, 1993 (Act IV of 1993), except the amendment made in Section 10 (1) of ibid Act, by Finance Act, 2005.
 - (2) Notwithstanding any judgment or decision of any court including High Court and Supreme Court of Azad Jammu & Kashmir, anything done, tax levied, charged or collected, proceeding initiated, notices issued, orders passed, penalties imposed, appointments made, power exercised or powers conferred on any authority on or after the 16th March, 2005, in accordance with the amendments made in Sales Tax Act, 1990 (Act VIII of 1990), as enforced in Pakistan, shall be deemed to

always have been validly levied, charged, collected, issued, taken, passed, made, imposed, exercised or conferred, done and so much of such tax have not been levied, charged, paid or collected, before coming in to force of this Act, shall be leviable, chargeable and recoverable in accordance with the said amendments.

- 3. Adaptation of the Federal Excise Act, 2005,-** (1) The Federal Excise Act, 2005, as enforced in the Pakistan, is hereby adapted in Azad Jammu & Kashmir and shall as far as practicable, be in force in Azad Jammu & Kashmir alongwith all the rules, notifications, circulars or orders made, or issued thereunder and enforced in Pakistan, shall also, as far as practicable, be in force in Azad Jammu & Kashmir, however, subject to the modifications that the reference in the said Act to “ Pakistan”, “Federal Government”, “Central Board of Revenue”, “Collector (Appeals)” and “Appellate Tribunal” shall respectively be construed to be reference to “Azad Jammu & Kashmir”, “the Azad Government of the State of Jammu & Kashmir”, “ Central Board of Revenue”, “ Commissioner Income Tax (Appeals)” and “ Income Tax Appellate Tribunal”, and clause (h) of the Federal Excise Rules, 2005, is substituted as follows:-
- (h) “Collector” means a person appointed under the Act, for Azad Jammu & Kashmir to exercise powers and discharge duties conferred or imposed on Collector under the Act or the Rules made thereunder.
- (2) Repeal:- The Excise and Salt (Adaptation) Act, 1990 (Act, II of 1990) is hereby repealed.

Sd/-(Syed Shahid Mohyiddin Qadri)
Deputy Secretary