

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

Dated: 16.07.2009

No. LD/ Legis//825-37/2006. The following Act of Assembly received the assent of the President on 10th day of July, 2009, is hereby published for general information.

(ACT III OF 2009)

**AN
ACT**

to give effect to the Financial Proposals of Azad Government of the state of Azad 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 and Kashmir to consolidate and amend certain Fiscal Laws for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. **Short title and Commencement.** - (1) The Act may be called the Azad Jammu & Kashmir Finance Act, 2009.
 - (2) It shall extend to the whole of Azad Jammu & Kashmir.
 - (3) It shall come into force at once.
2. **Adaptation of the amendment in Sales Tax Act, 1990, (Act VIII of 1990).**- (1) In the Sales Tax Act, 1990 (Act VIII of 1990), as adopted in Azad Jammu and Kashmir, hereinafter referred to as the "Said Act", 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 2nd day of July, 2008 and before the commencement of this Act, shall also as far as practicable, be deemed to have been made, at the same time, in the said Act, as enforced in Azad Jammu & Kashmir by virtue of the Sales Tax (Adaptation) Act, 1993 (Act IV of 1993).
 - (2) Notwithstanding any judgment or decision of any court including Supreme Court and High Court of Azad Jammu & Kashmir, anything done, tax levied, charged or collected, proceedings initiated, notices issued, orders passed, penalties imposed, appointment made, powers exercised or powers conferred on made in the said Act, as enforced in Pakistan, shall be deemed always to have been validly levied, charged,

collected, initiated, 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 into force of this Act, shall be leviable, chargeable and recoverable in accordance with the said amendments.

3. Adaptation of the amendments in Federal Excise Act, 2005. -

(1) In the Federal Excise Act, 2005, as adopted in Azad Jammu and Kashmir, hereinafter referred to as the "Said Act", except otherwise legislated by an Act of the Assembly, all the amendments made in the said Act, and all rules, notifications, circulars and other orders made or issued thereunder, as enforced in Pakistan at any time on or after the 22nd July, 2008 and before the commencement of this Act, shall also, as far as practicable, 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 Azad Jammu & Kashmir Finance Act, 2005.

(2) Notwithstanding any judgment or decision of any court including Supreme Court and High Court of Azad Jammu & Kashmir, anything done, tax levied, charged or collected, proceedings initiated, notices issued, orders passed, penalties imposed, appointment made, powers exercised or powers conferred on any authority on or after the 26th July, 2008, in accordance with the amendments made in the Said Act, as enforced in Pakistan, shall be deemed always to have been validly levied, charged, collected, initiated, issued, taken, passed, made, imposed, exercised or conferred, done and so much of such tax have not been levied, charge, paid, or collected, before coming into force of this Act, shall be leviable, chargeable and recoverable in accordance with the said amendments.

4. Repeal.- The Federal Excise (Amendment) Ordinance, 2009 (Ordinance XIII of 2009) is hereby repeal.

Sd/- (Raja Kaokab Saleem)
Section Officer (Legislation)