

**THE AZAD JAMMU & KASHMIR INCOME TAX  
(AMENDMENT) ACT 1961**

**(ACT III OF 1961)**

(Passed under Government Order No. 163/61 dated 5-5-1961)

Whereas it is necessary to amend the Law relating to Income Tax in the Azad Jammu and Kashmir Territory ;

It is hereby enacted as follows :-

1. This Act may be called the Azad Jammu and Kashmir Income Tax (Amendment) Act, 1961.
  2. (i) It shall extend to the whole of Azad Jammu and Kashmir Territory and shall come into force at once.  
  
(ii) It shall take effect from 1st day of July, 1960.
  3. Subject to the provisions of the Azad Kashmir Adaptation of Laws Act (No. I of 1959), the amendments made in Pakistan, in the Income Tax Act, 1922, under the Finance Ordinance, 1960 (No. XXV of 1960), shall be the amendments made in the income Tax Act, 1922, as applicable to Azad Jammu and Kashmir territory.
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