

**AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR
LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT,
MUZAFFARABAD**

Dated the 26th June, 1993.

No.752-57/LD/Leg/93. The following Act of the Assembly received the assent of the President on the 10th June, 1993, is hereby published for general information:-

(ACT XXVIII OF 1993)

AN

ACT

to amend the Azad Jammu and Kashmir Education Cess Act, 1975.

WHEREAS it is expedient to amend the Azad Jammu and Kashmir Education Cess Act, 1975 (Act IV of 1975) in the manner hereinafter appearing;

It is hereby enacted as follows:-

1. **Short title and Commencement.**- (1) This Act may be called the Azad Jammu and Kashmir Education Cess (Amendment) Act, 1993.
(2) It shall come into force at once and shall apply to the Industries set up on or after the 1st day of July, 1989.
2. **Amendment of Section 2, Act IV of 1975.**- In the Azad Jammu and Kashmir Education Cess Act, 1975 (Act IV of 1975), hereinafter referred to as the said Act, in Section 2, after sub-section (9) the following new sub-section (10), (11), (12) & (13) shall be inserted, namely:-

“(10) Cess on Cigarettes produced or manufactured in Azad Jammu and Kashmir,

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| (i) | if retail price is legibly, prominently and indelibly printed on each packet. | 60% of retail price |
| (ii) | if not covered by clause (i) on Cigars and Cheroots. | 400% ad Val. |
| (i) | if retail price is legibly, prominently and indelibly printed on each packet or each cigar or cheroot. | 60% of the retail price. |
| (ii) | if not covered by clause (i) on smoking mixtures for pipe and cigarettes. | 400% ad val.
Twenty one |

rupees per
kg.

On Unmanufactured Tobacco used in Rs. 1.75 per
manufacture of cigarettes. kg.

(11) **Cess on Perfumery, Cosmetics and Toilet Preparations produced or Manufacture in Azad Jammu and Kashmir.** Perfumery, cosmetics and toilet preparations, all sorts whether medicinal, medicated or otherwise, and whether or not perfumed:

(a) Perfumery and odoriferous, all sorts, in liquid or spray form including scents, colougnes, mists, deodorants, lavenders, toilet waters, antiperspirants, etc:

- (i) if retail price is legibly, prominently and 40% ad val..
indelibly printed on each container,
package, cover or outer wrapper
- (ii) if not covered by clause (i) 160% ad
val..

(b) Preparations for the care of skin, beauty and make up products including beauty creams, vanishing creams, cold creams moisturising creams, foundation creams, make-up creams and lotions, cleaning or bleaching creams and lotions, massage fluids and creams, skin food and tonics, face powders, baby powders, toilet powders talcum, powders, lip sticks, eye shadows, eyebrow pencils, mascaras, blushon, nail polishes, enamels and lacquers, sunburn or suntan preparations, depilatory creams, soaps or liquids (whether or not containing soap or detergent, removers of nail polish and make up, perfumed petroleum jelly, henna (mehndi) powders or pastes, etc:

- (i) if retail price is legibly, prominently and 40% ad val..
indelibly printed on each container,
package, covers or outer wrapper, or on the
article itself if is marked unpacked or
unwrapped
- (ii) if not covered by clause (i) 160% ad
val.

(c) Preparation for the care of hair (whether or not containing soap or detergent), including oils, creams, dressings, sprays, lotions, shampoos, hair rinses and anti-dandruff preparations, pomades, brilliantines, permanent waving lotions, scalp food, dyes and colours and other hair growers hair conditioners and hair tonic, etc:

- (i) if retail price is legibly, prominently 40% ad val.

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and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marked unpacked or unwrapped

- (ii) if not covered by clause (i). 160% ad val.
- (d) Shaving cream, shaving soap or shaving foam (whether or not containing soap or detergent) after-shave or pre-shave oils, lotions or creams, etc:
 - (i) if retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marked unpacked or unwrapped 40% ad val.
 - (ii) if not covered by clause (i) 160% ad val.
- (e) Preparations for dental hygiene including mouth-washes, gargles, dentifrices, tooth pastes tooth powders, denture cleaners and germicidal preparations for the care of teeth, gum and mouth, etc:
 - (i) if retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marked unpacked or unwrapped 40% ad val.
 - (ii) if not covered by clause (i) 160% ad val.
- (f) Perfumery, cosmetics and toilet preparations, not otherwise specified, including room deodorizers, bath Oils, after bath milk and preparation for bubble bath and foam bath etc:
 - (i) if retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marked unpacked or unwrapped 40% ad val.
 - (ii) if not covered by clause (i). 160% ad val.
- (12) Cess on other goods.-** Such rates as may be notified by the Government in the Official Gazette from time to time."
- (13)(a) Cess on Supply of energy.-** A Cess on energy shall be charged at the following rates on sale price of the electricity consumption.
 - (a) domestic consumers one present
 - (b) Commercial consumers two present

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- (c) Industrial/Tubewell two present purposes, etc.
- (d) Agricultural machinery one percent
- (e) premises where meters are not installed: one percent

Provided that the arrears of this shall be adjusted towards the excess payment received vide No.3802-5/ED/89 dated 1-4-1989;

(b) the cess levied under this sub-section shall be collected by the Electricity Department alongwith energy consumption bills under the electricity Act, 1910."

(14) Notwithstanding anything contained in the Rules made under the said Act:-

- (a) the cess under sub-section (10), (11) and(12) of Section 2 of the said Act, shall be collected in the same manner as a duty of excise leviable under the Excise and Salt Act, 1944, as inforce in Azad Jammu and Kashmir, is collected;
- (b) the provisions of the Excise and Salt Act, 1944, and the Rules, Notifications and Orders made or issued thereunder, shall, so far as practicable apply to the levy, collection and refund of the cess under sub-section (10), (11) and (12) of Section 2 to the said Act;
- (c) the officers and authorities appointed under the Excise and Salt Act, 1944, as inforce in Azad Jammu and Kashmir, shall be competent to exercise and perform the same powers and functions for the levy, collection, and refund of the cess under sub-section (10)), (11) and (12) of Section 2 of the said Act, as they may exercise and perform under the aforesaid Act.

3. **Addition of Section 3-A, Act IV of 1975.**- In the said Act, after Section 3, the following new Section 3-A shall be added, namely:-

"3-A. Exemption.- (1) The Government may from time to time, by notification in the Official Gazette, exempt from payment of the whole or any part of the duty leviable under this Act.

(2) The Azad Kashmir Board of Revenue may, by Special order in each case, exempt from payment of the whole or any part of the duty leviable under this Act, in the circumstances of any exceptional nature to be stated

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in writing such order any goods on which such duty is leviable.”

4. **Repeal.**- The Azad Jammu and Kashmir Education cess (Amendment) Ordinance, 1993 (Ordinance XXI of 1993) is hereby repealed.

Sd/-
(Syed Shakir Shah)
Deputy Secretary Law

AJK LAW Department (Library)