

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

Dated the 5<sup>th</sup> July, 1988.

No. 368-372/88. The following Act passed by the Assembly on 30<sup>th</sup> day of the June, 1988, received the assent of the President on the 4<sup>th</sup> day of July, 1988, is hereby published for general information:-

**(ACT VIII OF 1988)**

**AN**

**ACT**

to give effect to the financial proposals of Azad Government of the State Azad Jammu and Kashmir.

WHEREAS It is expedient to make provisions to give effect to the financial proposals of Azad Jammu and Kashmir and to amend certain 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 and Kashmir Finance Act, 1988.
  - (2) It shall extend to the whole of Azad Jammu and Kashmir.
  - (3) It shall come into force from 1<sup>st</sup> July, 1988.
2. **Amendment of Section 3 Azad Jammu and Kashmir Finance Act, 1986.**- In the Azad Jammu and Kashmir Finance Act, 1988 (Act XL of 1986), in sub-section (1) of Section 3, clauses (c) and (d) shall be substituted as under:-

(c)	(i)	Unit test.	Rs.	In all district
			three	
	(ii)	Blood Cp.	Rs. five	Headquarter
	(iii)	Special investigation	Rs. ten	Hospitals and Combined Military Hospitals
(d)		X-Ray charges Per X-ray	Rs. ten	
- <sup>1</sup>3. **Levy of fee on collection of fund in Education Institution.**- The tuition and admission fees shall be charged and school of college funds be collected, as the case may be, from students of Government schools of colleges at such rates as the Government

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<sup>1</sup> For original and up to date provision please see Section 3 of the Azad Jammu and Kashmir Finance Act, 1986 (XL of 1986) dt. 10-07-2012.

may fix from time to time by the notification in the Official Gazette.]

4. **Amendment of Schedule I, Act, II of 1999.**- In the stamp Act, 1899 (Act II of 1899), in Schedule I, for article 23, the following shall be substituted:-
23. Conveyance as defined by Section 2 (10), not being a transfer charged or exempted under No. 62:-
- (a) In case of Agricultural land. Rupees four for every rupees one hundred or part thereof of the value of land.
- (b) In any other case. Rupees five and a half for every rupees one hundred or part thereof of the value of the property.
5. **Power to make Rules.**- The Government may make Rules for carrying out the purpose of this Act.
6. **Omission of Section 4, Finance Act, 1986 (Act XL of 1986.**- In the Azad Jammu and Kashmir Finance Act, 1986 (Act XL of 1986. Section 4 shall be omitted.

Sd/-

(Syed Atta Mohy-ud-Din Qadri)  
Deputy Secretary Law