

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

Dated the 28th February, 1989.

No. 148-52/LD/Leg(A)/89. The following Act of the Assembly received the assent of the President on the 22nd day of February, 1989, is hereby published for general information: -

(ACT V OF 1989)

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

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 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 1989.
 - (2) It extends to the whole of Azad Jammu and Kashmir
 - (3) It shall come into force at once.
2. **Amendment of the West Pakistan Entertainment Duty Act, 1958.-** - In the West Pakistan Entertainment Duty Act, 1958 (Act X of 1958) as adapted in Azad Jammu and Kashmir, hereinafter referred to as the said Act, in Section 3, for subsection (1), the following, shall be substituted, namely:-

“(1) There shall be levied and paid to the Government on all payments for admission to any entertainment, a duty, hereinafter referred to as the ‘entertainment duty’, at the rate of one hundred percent of such payment excluding the amount of the duty:

Provided that where the proprietor of an entertainment admits any person to any place of entertainment without any payment or on payment of an amount less than the amount normally charged for admission thereto, the entertainment duty shall nevertheless be levied and paid on the amount which

would have been normally charged for admission to that place:

Provided further that where the entertainment is a stage drama, the duty shall be levied at fifty percent of the duty payable under this sub-section.

Explanation I. In case there be different classes in connection with an entertainment, the phrase “place of entertainment” means the class to which a person is admitted.

Explanation II. The fact that any such person mentioned in the proviso to this sub-section has been admitted to a class more advantageously placed for viewing the entertainment than the class to which the others making larger payments are admitted, may be taken into account for determining whether the payment made is not that normally charged.”

Amendment of Azad Jammu and Kashmir Finance Act, 1971 (Act VII of 1971).- In the said Act, sub-clause (b) of Section 2 shall be deleted.

Repeal.- The Azad Jammu and Kashmir Finance Ordinance 1988 (Ordinance LXIV 1988) is hereby repealed.

Sd –

(Raja Bashir Ahmed Khan)
Secretary Law and Parliamentary Affairs