

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

Dated the 14th September, 1991.

No. 960-65/LD/Leg(A)/91. The following Act of the Assembly received the assent of the President on the 5th day of September, 1991, is hereby published for general information:-

(ACT I OF 1991)

AN

ACT

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

WHEREAS it is expedient to make provisions to give effect to the financial proposals of 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, 1991.
 - (2) It extends to the whole of Azad Jammu and Kashmir.
 - (3) It shall come into force at once.
2. **Tax on persons engaged in Professions, Trades, callings or employments.**-(1) There shall be levied and collected from the persons or classes of persons engaged in a profession, Trade, calling or employment mentioned in column 2 of the Schedule annexed to this Act, a professional Tax for each year at the rate mentioned in column 3 of the Schedule.
 - (2) If a person is engaged in more than one profession, Trade, calling or employment, he shall pay the tax only in respect of one such profession, trade, calling or employment for which rate of tax is the highest.
 - (3) The Government may exempt any person or class of persons from the payment of Tax.
3. **Amendment of Section 3 Act, XL of 1986.**- In the Azad Jammu and Kashmir Finance Act, 1986 (Act XL of 1986) in sub-section (1) for clause (b) (c) and (d) the following shall be substituted, namely:-
 - "(b) Admission fee from indoor patients. Rs. Two.

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- (c) laboratory test fee:-
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|------------------------------|-------------|
| (i) Urine Test. | Rs. Three. |
| (ii) Blood C.P. | Rs. Ten. |
| (iii) Special investigation. | Rs. Twenty. |
- (d) (i) X-Ray Charges (per X-Ray) Rs. Twenty.
(ii) Special investigation (X-Ray). Rs. Thirty.
- (e) E.C.G. Rs. Twenty five.
- (f) Ultra Sound. Rs. Twenty five.
- (g) Bed fee. Rs. One per day.
- (h) Operation Fee:-
- | | |
|-------------------------------|------------------|
| (i) Major Operation. | Rs. One hundred. |
| (ii) Minor Operation. | Rs. Fifty. |
| (iii) Operation Room Charges. | Rs. Twenty five. |
- (i) Examination:-
- | | |
|-------------------------------------|------------|
| (i) Medical or Surgical Specialist. | Rs. Three. |
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4. **Amendment of Section 3, Act VIII of 1988.-** In the Azad Jammu and Kashmir Finance Act, 1988 (Act VIII of 1988), for Section 3, the following shall be substituted, namely:-

“3. Levy of tuition fee and Admission fee in Government Education Institutions.- The tuition fee shall charged from one students studying in Government Education institutions at the following rates:-

- (1) Tuition fee:-
- | | |
|-------------------------|------------------------|
| (i) Middle. | Rs. Three per month. |
| (ii) High. | Rs. Six per month. |
| (iii) F.A., F.Sc. | Rs. Fifteen per month. |
| (iv) B.A., B.SC., B.Com | Rs. Twenty per month. |
- (2) Admission fee:-
- | | |
|----------------------|-----------|
| (i) Primary Classes. | Rs. One. |
| (ii) Middle Classes. | Rs. Five. |

- (iii) High Classes. Rs. Ten.
- (iv) Inter Classes. Rs. Twenty.
- (v) Degree Classes. Rs. Thirty.

5. **Amendment of Section 2 Act IV of 1975.**- In the Azad Jammu and Kashmir Education Cess Act, 1975 (Act IV of 1975) in Section 2, -

- (a) in sub-section (1) for the figure '50' the figure '75' shall be substituted.
- (b) in sub-section (2) for the words and figures 'Paisas 15' the words and figures 'Paisas 20' and for the words 'one rupee' the words 'two rupees' shall be substituted.
- (c) sub-section (4) shall be deleted.
- (d) for sub-section (5) the following shall be substituted namely:-

'(5) Cess on Registration and transfer of property:- In respect of registration and transfer of property, the education cess shall be levied at the rates given below:-

- (i) when the amount of Rs. 50/- property does not exceed Rs. 25,000/-.
- (ii) when the amount or value of the property exceeds. a) on Rs.25,000/- as above.
Rs. 25,000/- but does not exceed Rs. 2,00,000/- b) on remainder at the rate of 1%.
- (iii) when the amount or value of the property exceeds Rs. 2,00,000/-. a) on Rs. 2,00,000/- as above.
2,00,000/. b) on reminder 2%
- (e) **for sub-section (6) the following shall be substituted, namely:-**

(6)Cess on Vehicular transport.-

- (i) in case of private vehicles. Rs. 12/- per annum.
- (ii) in case of light public vehicles. Rs. 16/- per annum.
- (iii) in case of heavy vehicles. Rs. 40/- per annum.

(iv) on Registration of vehicles

- a) Motor cycles
Rs. 5/-.
- b) Cars/Jeeps
Rs. 10/-.
- c) Light Vehicles
Rs. 15/-.
- d) Heavy vehicles
Rs. 20/- per
vehicle.

(6-A) Cess on Driving Licences:-

Ten rupees per licence for issue/Renewal.

- (f) for sub-section (7) the following shall be substituted, namely:-
 - (7) Cess on passport:-
 - (a) Rs. 50/- per passport for issue and renewal of Ordinary Cases.
 - (b) Rs. 100/- per passport for issue and renewal of urgent Cases.
 - (g) for sub-section (8), the following shall be substituted namely:-
 - (8) Cess on issuance and Renewal of Arms Licenses:
 - (i) Rs. 10/- per licence on issue or Renewal of all type of Arms except Pistol, Revolver and Muzzle loaders.
 - (ii) Rs. 20/- per licence on issue or Renewal in case of pistol, Revolver and Muzzle loaders.
 - (h) sub-section (10) shall be deleted.

6. **Kashmir Liberation Cess.**- There shall be levied and collected the Kashmir Liberation Cess at the following rates:-

- (a) Government Servants, Autonomous and Semi Autonomous Bodies and Azad Kashmir University.
 - 1. BS-1 to BS-4. Rs. 4/- p.m.
 - 2. BS-5 to BS-7. Rs. 5/- p.m.

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| 3. | BS-8 to BS-10. | Rs. 6/- p.m. |
| 4. | BS-11 to BS-13. | Rs. 7/- p.m. |
| 5. | BS-14 to BS-15. | Rs. 8/- p.m. |
| 6. | BS-16 | Rs. 10/- p.m. |
| 7. | BS-17 | Rs. 15/- p.m. |
| 8. | BS-18 | Rs. 20/- p.m. |
| 9. | BS-19 | Rs. 25/- p.m. |
| 10. | BS-20 | Rs. 30/- p.m. |
| 11. | BS-21 | Rs. 40/- p.m. |
| 12. | BS-22 | Rs. 50/- p.m. |
| 13. | Judges High Court. | Rs. 50/- p.m. |
| 14. | Chief Justice High Court. | Rs. 60/- p.m. |
| 15. | Judges Supreme Court. | Rs. 70/- p.m. |
| 16. | Chief Justice Supreme Court. | Rs. 80/- p.m. |
| 17. | M.L.As | Rs. 50/- p.m. |
| 18. | M.L.As, members of
Committees and Parliamentary
Secretaries. | Rs. 75/- p.m. |
| 19. | Ministers/Deputy Speaker
/Advisers. | Rs. 100/- p.m. |
| 20. | Prime Minister/Speaker. | Rs. 250/- p.m. |
| 21. | President. | Rs. 300/- p.m. |
- (b) Cess on Timber:-
25 paisas per cft on timber extracted in Azad Jammu and Kashmir for Commercial purposes.
- (c) Road Toll:-
(1) Load carries Rs. 1/- per trip.
- (d) On registration and transfer of property.-
(1) Value of property does not exceed Rs. 10/-.
Rs. 25,000/,
(2) between 25,001/- to Rs. 20/-
Rs. 1,00,000/,

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- (3) between Rs. 1,00,000/- to Rs. 2,00,000/- Rs. 30/-
- (4) between Rs. 2,00,000/- to Rs. 5,00,000/- Rs. 50/-
- (5) between Rs. 5,00,000/- to Rs. 10,00,000/- Rs. 100/-
- (6) over 10,00,000/- i.e. 1.00 m. Rs. 1%.
- (e) On vehicular Transport.-
- (1) Private vehicles. Rs. 4/- per annum.
- (2) Light public vehicles. Rs. 8/- per annum.
- (3) Heavy vehicles. Rs. 20/- per annum.
- (f) On Registration of Vehicles:-
- (1) Motor Cycle. Rs. 2/-
- (2) Cars/jeeps. Rs. 4/-
- (3) Light Vehicles. Rs. 6/-
- (4) Heavy Vehicles. Rs. 10/-
- (g) On Passports.-
- Ordinary.- Rs. 10/- per passport on issue and renewal.
- Urgent,- Rs. 25/- per passport on issue and renewal.
- (h) Arms Licences:-
- (1) Rs. 5/- per licence on issue and renewal per annum for all types of arms except Pistol, Revolver and Muzzle loaders.
- (2) On Pistol Revolver and Muzzle loading on issue and Renewal. Rs. 10/-
- (i) On Driving Licence:-
- Licence issue and Renewal. Rs. 5/-
- (j) On free allotment, sale and purchase of plots:-
- (i) Residential free of cost 7 Rs. two per marla. marlas plot.
- (ii) Residential other plots.-

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(a)	Upto 7 marlas.	Rs. Five per marla
(b)	More than 7 marlas	Rs. Ten per marla.
(iii)	Industrial Plot.	Rs. Ten per marla.
(iv)	Commercial Plot.	Rs. Twenty five per marla.
(k)	On Contractors.-	
(i)	Sale of tender form.	Rs. Ten per form.
(ii)	On enlistment and Renewal.	Rs. Twenty per form.
(l)	On Application form for Service through Public Service Commission.	Rs. One per form.
(m)	On Examination, Nomination and Domicile or State Subject Certificate.-	
(i)	Matric.	Rs. One
(ii)	F.A./F.Sc.	Rs. Two.
(iii)	B.A./BSC	Rs. Three.
(iv)	M.A./M.Sc.	Rs. Five.
(v)	Nomination application.	Rs. Two.
(vi)	State Subject/Domicile certificate.	Rs. Five per certificate.

THE SCHEDULE

(SEE SECTION 2 OF THE AZAD JAMMU AND KASHMIR FINANCE ACT, 1991)

S. No.	CLASS OF PERSONS.	Rate of Tax per annum.
1.	Companies registered under the companies Ordinance, 1984 with paid-up capital:--	
(i)	Exceeding Rs. 2 lacs but not exceeding Rs. 10 lacs.	Rs. 500/-
(ii)	Exceeding Rs. 10 lacs.	Rs. 3000/-
2.	Persons other than Companies owning Factories	Rs. 300/-

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(as defined under the Factories Act, 1934) and having 10 or more employees.

3. Persons, other than Companies, owning Commercial establishments having 10 or more employees. Rs. 300/-
4. Persons, holding licence under Import and Export (Control) Act, 1950, who during the preceding financial year have imported/ exported goods of the value:-
 - (i) exceeding Rs. 25,000/- but not exceeding Rs. 2,50,000/-. Rs. 500/-
 - (ii) exceeding Rs. 2,50,000/-. Rs. 1,000/-
5. Contractors enlisted for supplying to the Azad Kashmir Government Federal or any Provincial Government or any Local Authority, goods, commodities and services of the value:-
 - (i) exceeding Rs. 25 Lacs. Rs. 3000/-
 - (ii) exceeding Rs. 10 lacs but not exceeding Rs. 25 lacs. Rs. 500/-
 - (iii) not exceeding Rs. 10 lacs. Rs. 300/-
6. Persons who are engaged in profession, trade, calling or employment either wholly or in part within the Azad Jammu and Kashmir Territory paying Rs. 500/- or above as income tax per annum except those who were not assessed during the preceding financial year to income tax under the income tax Ordinance, 1979. Rs. 50/-

Sd/-
(Syed Mohammad Akram Shah)
Additional Secretary Law