

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

Dated the 14th July, 1992.

No. 735-40/LD/Leg/92. The following Act of the Assembly received the assent of the President on 8th July, 1992, is hereby published for general information:-

(Act XVI of 1992)

AN

ACT

to give effect to the financial proposals 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, 1992.
 - (2) It extends to the whole of Azad Jammu and Kashmir.
 - (3) It shall come into force at once.
2. **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 Educational Institutions:-

The tuition fee shall be charged from the students studying in permanent Educational Institutions at the following rates:-

- (1) **Tuition Fee:-**
 - (i) Middle Classes. Rs. 3/- p.m.
 - (ii) High Classes. Rs. 6/- p.m.
 - (iii) Inter Classes in Colleges. Rs. 15/- p.m.
 - (iv) Degree Classes. Rs. 20/- p.m.
- (2) **Admission Fee:-**
 - (i) Primary Classes. Rs. 1/-
 - (ii) Middle Classes. Rs. 5/-
 - (iii) High Classes. Rs. 10/-

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- (iv) Inter Classes. Rs. 20/-
 (v) Degree Classes. Rs. 30/-

3. **Amendment of Section 6, Act I of 1991.**- In the Azad Jammu and Kashmir Finance Act, 1991 (Act I of 1991), for Section 6, the following shall be substituted namely:-

“6. Kashmir Liberation Cess. - The Kashmir Liberation Cess shall be charged at the following rates:-

(a) Government Servants, Autonomous and Semi Autonomous Bodies and Azad Kashmir University.

S. No.	Particulars	
1.	BS- 1 to BS-4	Rs. 4/- p.m.
2.	BS-5 to BS-7	Rs. 5/- p.m.
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. 12/- p.m.
7.	BS-17	Rs. 20/- p.m.
8.	BS-18	Rs. 40/- p.m.
9.	BS-19	Rs. 60/- p.m.
10.	BS-20	Rs. 75/- p.m.
11.	BS-21	Rs. 100/- p.m.
12.	BS-22	Rs. 150/- p.m.
13.	Judges High Court.	Rs. 150/- p.m.
14.	Chief Justice High Court.	Rs. 200/- p.m.
15.	Judges Supreme Court.	Rs. 225/- p.m.
16.	Chief Justice Supreme Court.	Rs. 250/- p.m.
17.	M.L.As.	Rs. 100/- p.m.
18.	M.L.As, Members of Committees and Parliamentary Secretaries.	Rs. 150/- p.m.
19.	Ministers/Speaker/Deputy Speaker/Advisors.	Rs. 250/- p.m.
20.	Prime Minister.	Rs. 500/- p.m.
21.	President.	Rs. 500/- p.m.

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(b) Cess on Timber

25 paisas per Cft on timber extracted in Azad Jammu and Kashmir for Commercial purposes.

(c) Road Toll:-

- (1) Load Carriers. Rs. 2/- per trip.
 (2) Public Carriers. Rs. 2/- per trip.

(d) On registration and transfer of property:-

(1)	Value of property does not exceed Rs. 25,000/-	Rs. 12/-
(2)	Between 25,000/- to 1,00,000/-	Rs. 25/-
(3)	Between Rs. 1,00,000/- to 2,00,000/-	Rs. 40/-
(4)	Between Rs. 2,00,000/- to Rs. 5,00,000/-	Rs. 60
(5)	Between Rs. 5,00,000/- to Rs. 10,00,000/-	Rs. 125/-
(6)	Over 10,00,000/- i.e. 1.00m	R. 1.5%

(e) On vehicular Transport:-

- (1) Private Vehicles. Rs. 5/- per annum.
 (2) Light Public vehicles. Rs. 10/- per annum.
 (3) Heavy Vehicles. Rs. 25/- per annum.

(f) On Registration of Vehicles:-

- (1) Motor Cycle. Rs. 3/-
 (2) Cars/Jeeps. Rs. 5/-
 (3) Light Vehicles. Rs. 8/-
 (4) Heavy Vehicles. Rs. 15/-

(g) On Passports:-

Ordinary Rs. 20/- per passport on issue & renewal.

Urgent Rs. 50/- per passport on issue & renewal.

(h) Arms Licences:-

- (1) Rs. 10/- 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 loaders on issue and Renewal. Rs. 25/-.

(i) On Driving Licence:-

Licence issue and Renewal. Rs. 10/-

(j) On free allotment, sale and purchase of plots:-

(i)	Residential free of cost 7 marlas	Rs. 2/- p. marla.
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	plot.	
(ii)	Residential Other Plots:-- (a) Upto 7 marlas. (b) More than 7 marlas.	Rs. 5/- per marla. Rs. 10/- per marla.
(iii)	Industrial Plot.	Rs. 20/- per marla.
(iv)	Commercial Plot.	Rs. 50/- per marla.

(k) On Contractors:-

- (i) Sale of tender form. Rs. 10/- per form.
(ii) On enlistment & Renewal. Rs. 20/- per form.

(l) On application form for service through Public Service Commission. Rs. 5/- per form.

(m) On Examination, nomination and Domicile or State Subject Certificate:-

- (i) Matric. Rs. 02/-
(ii) F.A./F.Sc. Rs. 05/-
(iii) B.A./B.Sc. Rs. 06/-
(iv) M.A./M.Sc. Rs. 10/-
(v) Nomination application Rs. 02/-
(vi) State Subject/Domicile Certificate. Rs. 10/- per certificate.

(n) On miscellaneous:-

(i)	On Registration of Nikah.	Rs. 50/-
(ii)	On issue of license to Pleaders.	Rs. 50/-
(iii)	On issue of license to Pleaders.	Rs. 25/-
(iv)	On issuance of license to Advocates in any Court.	Rs. 100/-
(v)	On issue of license to Medical practitioners.	Rs. 100/-
(vi)	On Registration of private schools.	Rs. 500/-
(vii)	On registration of Industries upto value of Rs. 50,00,000/-	Rs. 500/-
(viii)	On Registration of Industrial	Rs. 1000/-

	above Rs. 50,00,000/-	
(ix)	On establishment of any new Branch of any Bank.	Rs. 1000/-
(x)	On all Bank Branches at District Head Quarters.	Rs. 1000/- per annum
(xi)	On all Bank Branches other than District Headquarter.	Rs. 500/- per annum
(xii)	On insurance Companies.	Rs. 1000/- per annum
(xiii)	On Petrol Pumps.	Rs. 500/- per annum
(xiv)	On private vehicles on entry points (to Azad Jammu and Kashmir).	Rs. 5/-

4. **Amendment of Act II of 1889.**- In the Stamp Act, 1989, in Schedule I, the following amendments be made, namely:--

- (1) In Article 1—
 - (i) In Sub-Article (b), for the figure “40”, the figure “50” shall be substituted;
 - (ii) for sub-Article (c), the following shall be substituted:-
“(c)where such amount exceeds Rs. 2,000- but does not exceed Rs. 10,000/- One rupee.”
 - (iii) the following new sub-Article (d) shall be added:-
“(d)where such amount exceeds Rs. 10,000/-Two rupees.”
- (2) In Article 2, in sub-Article (b) for the word “thirty”, the word “Fifty” shall be substituted.
- (3) In Article 4, for the word “Four” the word “Five” shall be substituted.
- (4) In Article 5, in sub-Article (d), for the word “Four”, the word “Ten” shall be substituted.
- (5) In Article 8, in sub-Article (b), for the word “Thirty”, the word “Fifty” shall be substituted.
- (6) In Article 9, for the word “Twenty-five”, the word “Fifty” shall be substituted.
- (7) In Article 10-
 - (i) In sub-Article (a), for the word “Fifty”, the words “One hundred” shall be substituted.

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- (ii) In sub-Article (b), for the words “One hundred”, the words “two hundred” shall be substituted.
- (iii) In sub-Article (c), for the words “Two Hundred”, the words “Three Hundred” shall be substituted;
- (iv) for sub-Article (d), the following shall be substituted:--

“(d)	Where the nominal share capital exceeds Rs. 10,00,000/- but does not exceed Rs. 50,00,000/-	One thousand rupees.
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- (v) the following new sub-Article shall be added:-

“(e)	Where the nominal share capital exceeds Rs. 50,00,000/-.	Two thousand and five hundred rupees.
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- (vi) under the heading “Exemption”, for the words “Section 26 of the Companies Act, 1913”, the words “the Companies Ordinance, 1984” shall be substituted.
- (8) In Article 11, for the words “Five hundred”, the words “Seven hundred and fifty” shall be substituted.
- (9) In Article 12, the words “subject to a maximum of fifty rupees” shall be omitted.
- (10) In Article 17, for the word “Fifteen”, the word “twenty” shall be substituted.
- (11) In Article 19, for the words “Fifty paisas”, the words “Two rupees” shall be substituted.
- (12) 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 five for every rupees one hundred or part thereof of the value of the land.
(b)	In case of immovable property in an urban area:	Rupees eight and a half for every rupees one hundred or part thereof of the value of the property.
(c)	In any other case:	Rupees six and a half for every rupees one hundred or part thereof the value of the property.

Explanation I:- For the purpose of sub-Article (b)-

(1) “urban area” shall mean--

Any built up area including land situated within or adjoining such area, specified by notification by the Government to be an urban area for the purposes of this clause.

Explanation:- For the purpose of this clause, “built up area” shall mean land which is occupied as site of a building or enclosure and is not used for agricultural purpose or a purpose subservient to agriculture.

(2) Duty chargeable in respect of instruments relating to property in an urban area specified by the Government under clause (1) shall be effective from the date such area is specified as urban area.

Explanation II:- Any reference in Schedule I to Article 23 shall mean a reference to sub-Articles (a) and (c) only.

(13) In Article 24, in sub-Article (ii), for the word “Four”, the word “Five” shall be substituted.

(14) In Article 25, in sub-Article (b), for the word “Four”, the word “Five” shall be substituted.

(15) In Article 30, in sub-Article (a), for the words “five hundred” the words, “one thousand” shall be substituted.

(16) In Article 31, in sub-Article (a), for the word “one” the word “Two” shall be substituted.

(17) For Article 33, the following shall be substituted:-
“GIFT. Instrument of, not being a SETTLEMENT (No. 58) OR WILL OR TRANSFER (No. 62).

(i)	When executed in favour of legal heirs in respect of agricultural land.	Two rupees for every rupees one hundred or part thereof of the value of the property as set forth in such instrument.
(ii)	In any other case, in respect of agricultural land.	Five rupees for every rupees one hundred or part thereof of the value of the property.
(iii)	Other property.	Six rupees for every rupees one hundred or part thereof of the value of the property.”

(18) In Article 36, for the words “Fifty paisas”, the words “Two rupees” shall be substituted.

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- (19) In Article 37, for the words “Fifty paises”, the words “Two rupees” shall be substituted.
- (20) In Article 38, for the words “Twenty-five”, the words “Thirty” shall be substituted.
- (21) In Article 39
- (i) In sub-Article (a), for the words “Section 35 of the Companies Act, 1913” and “seventy-five”, the words “the Companies Ordinance, 1984” and “one hundred” shall respectively be substituted;
 - (ii) in sub-Article (b), for the words “Two hundred”, the words “Two hundred and fifty” shall be substituted; and
 - (iii) under heading “Exemption”, for the words “Section 26 of the Companies Act, 1913”, the words “the Companies Ordinance, 1984 shall be substituted.
- (22) In Article 41, in sub-Article (b), for the words “Fifty paises”, wherever occurring, the words “One rupees” shall be substituted.
- (23) In Article 42, for the word “Four”, the words “Five” shall be substituted.
- (24) In Article 43—
- (i) in sub-Article (a), for the words “Fifty paises”, the words “Two rupees”, shall be substituted;
 - (ii) in sub-Article (b), for the words “Twenty-five paises” the words “Two Rupees”, shall be substituted;
 - (iii) in sub-Article (c), for the words “Twenty-five paises”, the words “One rupee”, shall be substituted.
- (25) In Article 44, for the word “Four”, the word “Five” shall be substituted.
- (26) In Article 46—
- (i) in sub-Article (A), for the figure “500”, the figure “10,000” and for the words “Ten” and “Fifty”, the words “Fifty” and “Two hundred and fifty” shall respectively be substituted.
 - (ii) in sub-Article (B), for the words “Twenty-five rupees”, the words “half of the Stamp duty payable on original” shall be substituted.
- (27) In Article 48—
- (i) in sub-Article (a), for the word “Two”, the word “Ten” shall be substituted.

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- (ii) in sub-Article (b), for the word “Five”, the word “Ten” shall be substituted.
 - (iii) in sub-Article (c), for the words “Twenty-five”, the word “Fifty” shall be substituted.
 - (iv) in sub-Article (f), for the word “Five”, the word “Ten” shall be substituted.
- (28) In Article 52, for the words “Twenty-five paise”, the words “Two rupees” shall be substituted.
- (29) In Article 53—
- (i) in sub-Article (b), for the word “Forty” the word “Fifty” shall be substituted;
 - (ii) for sub-Article (c), the following shall be substituted:--
“(c) When such amount or value exceeds Rs. 2,000/- but does not exceed Rs. 10,000/- One rupees.”
 - (iii) the following new sub-Article (d) shall be added:--
“(d) where such amount exceeds Rs. 10,000/-Two rupees.”
- (30) In Article 54, in sub-Article (b), for the word “Thirty”, the word “Fifty” shall be substituted.
- (31) For Article 55, the following shall be substituted.

“(55)	RELEASE, that is to say any instrument (not being such a release as is provided for by Section 23-A) whereby a person renounces a claim upon another person or against any specified property.	The same duty as on a Bond (No. 15) for such amount of the claim or value of the property.”
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- (32) In Article 57, in sub-Article (b), for the word “Thirty”, the word “Fifty” shall be substituted.
- (33) In Article 61, in sub-Article (b), for the words “Fifty” shall be substituted.
- (i) In sub-Article (c), in clause (ii), for the word “Thirty”, the word “Fifty” shall be substituted; and
 - (ii) In sub-Article (d), for the word “Thirty” the word “Fifty” shall be substituted.
- (35) In Article 64, for the words “Thirty” wherever occurring the word “fifty” shall be substituted.

Sd/-
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