

**THE AZAD JAMMU AND KASHMIR FINANCE (AMENDMENT)
ACT, 1973**

Muzaffarabad,
date the July 23, 1973.

No. 1868/SL/73. The following Act of the Legislative Assembly received the assent of the President and is hereby published for general information:-

An Act to amend the Azad Jammu and Kashmir Finance Act, 1971. (Act VII of 1971).

Preamble.

Whereas it is expedient to provide legislation for the levy of education cess on the amount of income tax, Import Licences, Registration of Property, Vehicular Transport, Passports, Arms Licences, Cinema tickets, Medical Certificates and timber etc; for the purposes of meeting expenditure on expansion, improvement and administration of educational institutions;

It is hereby enacted as follows:-

1. **Short title and commencement:-** (1) This Act may be called the Azad Jammu and Kashmir Finance (Amendment) Act, 1973.

(2) It shall come into force at once and shall be deemed to have taken effect from the thirty first day of October, 1972.
2. **Amendment of Section 2 of Azad Jammu and Kashmir Finance Act, 1971.-** In Section 2 (a) (i) of the said Act, the figures '25' after the word 'paisas' shall be substituted by the figures '50'.
3. **Addition of new Sections 2-A, 2-B, 2-C, 2-D, 2-E, 2-F, 2-G, 2-H and 2-I:-** The following new sections shall be inserted after section 2 of the Azad Jammu and Kashmir Finance Act, 1971:-

"2-A. **Cess on Income-Tax:-** There shall be levied education cess on the following items at the rates specified below:-

- (1) 5% on the amount of income tax/Super tax Corporation Tax assessed, to be paid by the assessee excepting

Government employees of autonomous and Semi-Government bodies;

- (2) 5 rupees per Trial Register No. issued under Income Tax Rules made under Income Tax Act, 1922;

2-B. In respect of transfer and registration of property, the education cess shall be levied at the rates given below:-

- (1) When the amount or value of the property does not exceed Rs. 10,000/- Rs. 20.00

- (2) When the value of the property exceeds Rs. 10,000/- and does not exceed Rs. 50,000/- .

(a) on Rs. 10,000/-As above.

(b) on remainder at the rate of 3 rupees per thousand.

- (3) When the value of the property exceeds Rs. 50,000/-

(a) on Rs. 50,000/- Rs. 140/-

(b) on the remainder at the rate of 4 rupees per thousand.

2-C. In case of vehicular transport, the education cess shall be levied at the rates given below:-

- (1) In case of private car.....One rupee per quarter.

- (2) In case of light vehicle.....Two rupees per quarter.

- (3) In case of heavy vehicle.....Five rupees per quarter.

- (4) On registration of vehicles...Five rupees per vehicle.

2-D. **Passport:-** There shall be levied Rs. 25/- as education cess per passport for issue, and for renewal.

2-E. **Arms:-** The education cess on issue/renewal of Arms Licences shall be charged at the rates specified below: -

In case of all arms excluding pistol, revolver and muzzle loading at the rate of Rs. 5/- per licence.

2-F. **Cinema Tickets:-** In case of Cinema tickets rates of education cess payable shall be as under: -

- (1) First Class & Gallery.....25 paisa per ticket.
- (2) Second Class10 paisas per ticket.
- (3) Third Class5 paisas per ticket.

2-G. In case of Medical Certificates issued by Medical Officers in connection with the Journeys abroad, there shall be charged education cess at the Rate of Rs. 10/- per certificate.

2-H. In case of Government employees, the education cess shall be levied as under: -

- (1) All Class I Government Officers... 1 Rupee per centum of their salary per month
 - (2) All other Government servants except class IV employees. ... ½ rupee per centum of their salary per month
 - (3) All other persons drawing ... 1 Rupee per centum of their salary or honorarium from the Government exchequer
- 2-I. All employees of autonomous and semi-Government bodies in Azad Kashmir. The same as in section 2-H, above.”
