

**THE AZAD KASHMIR LEVY OF TOLLS
CONTINUANCE ACT, 1956.**

(Passed under Council Order No : 309/56 dated 29-10-1956)

The Azad Jammu and Kashmir Government is pleased to pass :-

- (a) The Azad Kashmir Levy of Tolls Continuance Act, 1956, forming annexure "A" to this order.
- (b) Notification No. 1 issued under the above Act prescribing the rates of Road Toll, forming annexure "B" to this order.
- (c) Notification No. 2 issued under the above Act establishing the Toll Stations, forming annexure "C" to this order.
- (d) Notification No. 3 issued under the above Act granting exemption from payment of Road Toll, forming annexure 'D' to this order.
- (e) Notification No. 4 issued under the above Act, reducing the rates of Road Toll with effect from 1st November, 1956, forming annexure "E" to this order.
- (f) The Azad Kashmir Adaptation of Motor Vehicles Taxation Amendment Act, 1954, forming annexure "F" to this order.
- (g) Notification No. 5 issued under the above Act, (F) notifying the date from which the amended tax schedule is to come into force, forming annexure "G" to this order.

ANNEXURE "A"

The Azad Kashmir Levy of Tolls Continuance, Act, 1956.

Whereas it is expedient to provide for the re-enactment and continuance of the law relating to the Levy of Tolls in Azad Kashmir after making certain modifications it is hereby enacted as follows :-

1. (i) This Act may be called the Azad Kashmir Levy of Tolls Continuance Act, 1956.
- (ii) It shall extend to the whole of Azad Kashmir Territory and shall come into force retrospectively from First day of September, 1956.

2. (i) Notwithstanding anything contained to the contrary in the Azad Kashmir Adaptation of Motor Vehicles Taxation Act, 1956, the law governing the Levy of Tolls in Azad Kashmir shall be the Levy of Tolls Act, 1948 subject to the modifications hereinafter provided ;
 - (ii) Section 4 of the Azad Kashmir Adaptation of Motor Vehicles Taxation Act, 1956 shall be repealed.
3. The following shall be substituted for Sections 13 and 14 of the Levy of Tolls Act, 1948 :-

"13. The offence of evasion of Tolls under the management of the Taxation and Excise Department shall be triable by a Deputy Collector of Taxation and Excise Department having jurisdiction in the local limits of the place in which a Toll-gate or station is situated ; provided that the Collector of Taxation and Excise may transfer any such case to any other Deputy Collector.

14. Any person convicted of an offence triable under Section 13, may, within one month, appeal to the Collector Taxation and Excise whose decision shall be final."
4. For the purposes of this Act the expressions :-
 - (a) "Collector of Taxation and Excise" shall mean the Head of the Taxation and Excise department appointed as such by the Government ;
 - (b) "Deputy Collector Taxation and Excise" shall mean the Deputy Collector of the Taxation and Excise department, appointed as such by the Government or an officer invested with all or any of the powers of a Deputy Collector.
5. The Government may, in order to remove any doubts or to give effect to the purposes of this Act, pass such orders as may be considered necessary.

ANNEXURE "B"

In exercise of the powers vested in it under Section 3 of the Levy of Tolls Act, 1948 as continued under the Kashmir Government Levy of Tolls Continuance Act, 1956 the Azad Jammu and Kashmir Government is pleased to sanction, with effect from first September, 1956, the following schedule of rates of Road Toll to be levied on Motor Vehicles

at the Toll Stations in Azad Jammu and Kashmir Territory to be recovered under the management of the Taxation and Excise Department:-

SCHEDULE

For Traffic up and down crossing the Toll Station per trip each way.

	Rate per Vehicle.
1. Motor Vehicles with a carrying capacity of 6 passengers or less.	Free.
2. Other motor vehicles meant for passengers with a carrying capacity of :-	
(a) 31 passengers or less.	Rs. 4/-
(b) more than 31 passengers.	Rs. 4/- plus one anna per each passenger above 31.
3. Motor vehicles exclusively meant for load with a carrying capacity of:-	
(a) 100 maunds or less.	Rs. 4/-.
(b) more than 100 maunds load.	Rs. 4/- plus one anna per each maund of load above 100 maunds.
4. For passengers and load carried by a motor vehicle beyond its carrying capacity in addition to the above rates:-	
(a) per passenger.	Annas -10/-
(b) per maund of load.	Annas -/5/-

Provided that Road Toll at Sharing Toll Station will be leviable at half the rates.

Note No: 1. Motor vehicles will pay the same Road Toll whether working under their own power or not.

Note No: 2. "Carrying capacity" means the capacity of a Motor vehicle to carry passengers or load as authorised under rules for the time being in force.

Note No: 3. Motor vehicle crossing Brarkote and Kohalla Toll Stations in transit in the course of the same journey on the same day between sun-rise and sun-set shall pay Road Toll at one place only.

ANNEXURE "C"
NOTIFICATION NO: 2

In exercise of the powers vested in it under Section 4 of the Levy of Tolls Act, 1948 as continued under the Levy of Tolls Continuance Act, 1956 the Azad Jammu and Kashmir Government is pleased to establish the following Toll Stations for collection of Road Toll on various principal roads of Azad Jammu and Kashmir Territory with effect from first day of September Nineteen Hundred Fifty six :-

1. Brarkote, for all traffic on Muzaffarabad-Abbotabad road.
2. Kohalla, for all traffic on Muzaffarabad-Rawalpindi road and Dheerkote-Rawalpindi road.
3. Azad Patan, for all traffic on Pallandri-Rawalpindi road.
4. Gulpur, for all traffic on Gulpur-Rawalpindi road.
5. Chechian, for, all traffic on Mirpur-Jhelum road.
6. Sharing, for all traffic on Bhimber-Gujrat road.
7. A Toll Station, at a place to be determined by the Collector Taxation and Excise, on Jhelum-Bhimber road; for traffic on that road.
8. Dheri Thathal, or a place on Mirpur-Dheri Thathal-Jhelum road to be notified by the Collector Taxation and Excise, for all traffic diverted from Mirpur-Jhelum road.

ANNEXURE "D"
NOTIFICATION NO: 3

In exercise of the powers vested in it under Section 5 of the Levy of Tolls Act, 1948 as continued under the Levy of Tolls Continuance Act, 1956 the Azad Jammu and Kashmir Government is pleased to exempt the following from payment of Road Toll :-

1. All military vehicles and military officers travelling on official duty and all motor vehicles engaged by the military for carrying military stores and personnel.
2. All motor vehicles belonging to the Central Government of Pakistan and the Government of West Pakistan or those engaged by them on official duty.
3. Motor vehicles belonging to or engaged by the Civil Supplies Department for the transport of either food grains, or for the transport of other goods for free distribution to refugees, if accompanied by a certificate issued by a Gazetted officer of that department.
4. Motor vehicles belonging to Azad Kashmir Government or those engaged on Government duty if accompanied by a certificate issued by a Gazetted Officer of the concerned department.

ANNEXURE "E"
NOTIFICATION NO: 4

In exercise of the powers vested in it under Section 3 of the Levy of Tolls Act, 1948 as continued under the Levy of Tolls Continuance Act, 1956 and in partial modification of Notification No. 1 issued thereunder, the Azad Jammu and Kashmir Government is pleased to reduce, with effect from first November, 1956 the rate of Road Toll from Rs. 4/- to Rs. 3/-.

ANNEXURE "F"

The Azad Kashmir Adaptation of Motor Vehicles Taxation Amendment Act, 1956.

Whereas it is expedient to amend the Azad Kashmir Adaptation of Motor Vehicles Taxation Act, 1956 it is hereby enacted as follows :-

1. (i) This Act may be called the Azad Kashmir Adaptation of Motor Vehicles Taxation Amendment Act, 1956.
 (ii) It shall extend to the whole of Azad Kashmir Territory.
 (iii) It shall come into force at once.
2. The Tax schedule appended to the Azad Kashmir Adaptation of Motor Vehicles Taxation Act, 1956 under Section 3 of that Act shall be deemed to be amended as follows from a date to be notified by the Government in this behalf:-
 - (a) The provisions regarding the Levy of Additional tax beginning with the word "plus" at the end of Article 3 and Article 4 (d) and 4 (e) shall be omitted.
 - (b) The following shall be substituted for the proviso occurring in Article 4 :-

"Provided that a rebates of 10% shall be given to every bus authorised to play only locally within a district."
 - (c) For the last sentence occurring at the end of Article 4 beginning with "Under" and ending with "Vehicle", the following shall be substituted:-

"Note : Under this article the number of persons does not include the driver and, as the case may be the cleaner, the conductor or the attendant of the vehicle."
3. Section 4 of the Azad Kashmir Adaptation of Motor Vehicles Taxation Act, 1956 shall be repealed.

ANNEXURE "G"
NOTIFICATION NO: 5

In exercise of the powers vested in it under Section 2 of the Azad Kashmir Adaptation of Motor Vehicles Taxation Amendment Act, 1956 the Azad Jammu and Kashmir Government is pleased to notify that the amended Tax Schedule shall come into force from first July, 1956.
