

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

Dated the 15th March, 1993.

No. 287-91/LD/Leg/93. The following Act of the Assembly received the assent of the President on 13th March, 1993, is hereby published for general information;-

**(ACT IV OF 1993)**

**AN**

**ACT**

to adopt the Sales Tax Act, 1990 of Pakistan in Azad Jammu and Kashmir

WHEREAS it is necessary to adopt the Sales Tax Act, 1990 of Pakistan in Azad Jammu and Kashmir for the purposes hereinafter appearing;

It is hereby enacted as follows;-

1. **Short title, Extent and Commencement.**- (1) (1) This Act may be called the Sales Tax (Adaptation) Act, 1993.
  - (2) It extends to the whole of Azad Jammu and Kashmir.
  - (3) It shall come into force at once.
2. **Adaptation of the 'Sales Tax Act.'**- The Sales Tax Act, 1990 of Pakistan, hereinafter referred to as the said Act and all rules, notification, Circulars and orders made or issued there-under and inforce in Pakistan immediately before the Commencement of this Act, are adapted and shall, as far as practicable, be inforce in Azad Jammu and Kashmir subject to the modifications that the expression 'Federal Government' and 'Central Board of Revenue' shall, as far as practicable, be construed to refer to the 'Azad Government of the state Jammu and Kashmir' and 'Azad Jammu and Kashmir Board of Revenue' respectively and reference to "Pakistan" shall be construed to refer to 'Azad Jammu and Kashmir'.
3. **Removal of difficulties.**- If any difficulty or question arises in giving effect to the provisions of the said Act or this Act, the Government may, from time to time, give such directions as appears to it, to be necessary for the purpose of removal of such difficulty.

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4. **Repeal**- The Sales Tax (Adaptation) Act, 1985 (Act III of 1985) and the Sales Tax (Adaptation) Ordinance 1993 (Ordinance II of 1993) is hereby repealed.

Sd/-  
(Syed Shakir Shah)  
Deputy Secretary Law

AJK LAW Department (Library)