

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

Dated the 25th January, 1994.

No. 80-85/LD/94. The following Act of the Assembly received the assent of the President on 19th January, 1994 is hereby published for general information:-

(ACT VI OF 1994)

**AN
ACT**

to amend the Sales Tax Act, 1990

WHEREAS it is necessary to amend the Sales Tax Act, 1990 of Pakistan as adapted in Azad Jammu and Kashmir in the manner hereinafter appearing;

It is hereby enacted as follows:-

1. **Short title and commencement:-** (1) This Act may be called the Sales Tax (Amendment) Act, 1993.
(2) It extends to the whole of Azad Jammu and Kashmir.
(3) It shall come into force at once.
2. **Amendment of Section 7, Sales Tax Act, 1990:-** In the Sales Tax Act, 1990 of Pakistan, as adapted in Azad Jammu and Kashmir, in Section 7, after sub-section (2) the following new sub-sections (3) and (4) shall be added and shall be deemed always to have been so added, namely:-
“(3) The adjustment of input tax shall only be allowed to such registered persons, who are liable to pay tax at the standard rate on the finished goods.
(4) In determining the input tax under sub-section (1) the amount paid as input tax at the import stage to the customs authority in Pakistan shall be deemed to have been paid in Azad Jammu and Kashmir for the purpose of adjustment against the tax liability on the finished goods.”
3. **Repeal:-** The Sales Tax (Amendment) Ordinance, 1993 (Ordinance XLVIII of 1993) is hereby repealed.

Sd/- (Syed Shakir Shah)
Deputy Secretary Law.