

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

Dated the 1st February, 1999

No. 44-52/LD/Leg/99. The following Act of the Assembly received the assent of the President on 28.01.1999 is hereby published for general information:-

(ACT III OF 1999)

**AN
ACT**

to amend the Sales Tax (Adaptation) Act, 1993.

WHEREAS it is necessary to amend the Sales Tax (Adaptation) Act, 1993 for the purposes hereinafter appearing,

It is hereby enacted as follows:-

1. **Short title and Commencement:-** (1) This Act may be called the Sales Tax (Amendment) Act, 1999.
(2) It shall come into force at once.
2. **Amendment of Section 2, Act IV of 1993:-** In the Sales Tax (Adaptation) Act, 1993 Act IV of 1993) Subsection (1), of Section 2, shall be substituted as under:-
“(1) The Sales Tax Act, 1990 of Pakistan, hereinafter referred to as the said Act and all rules, Notifications, Circulars and order made or issued thereunder and in force in Pakistan immediately before the commencement of this Act, are adapted and shall, as far as practicable, be in force in Azad Jammu and Kashmir subject to the modifications that the expression “Pakistan”, Federal Government”, “Appellate Tribunal” and “General Board of Revenue” shall; as far as practicable, be construed to refer to the “Azad Jammu and Kashmir”, “Income Tax Appellate Tribunal constituted under Section 133 of the Income Tax Ordinance 1979” and “Azad Jammu and Kashmir Central Board of Revenue”.
3. **Amendment of Section 4, Act, VII of 1990:-** In the Sales Tax Act, 1990 (Act VII of 1990) as adapted in Azad Jammu and Kashmir, in Section 4, for the words “Azad Jammu and Kashmir” thrice accruing, the word “Pakistan” shall be substituted, and shall be deemed always to have been so substituted.
4. **Amendment of Section 7, Act VII of 1990:-** In the Sales Tax Act, 1990 (Act VII of 1990) adapted as aforesaid, the subsection (4) of Section 7 shall be substituted as under; and shall be deemed always to have been so substituted;
“(4) In determining the input Tax under sub-section (1) the amount paid in Pakistan shall be deemed to have paid in Azad

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Jammu and Kashmir for the purposes of adjustment against the Tax liability on the finished goods.”

5. **Repeal:-** The Sales Tax (Amendment) Ordinance, (Ordinance. XXVI of 1998) is hereby repealed.

Sd/-(RAJA NIAZ AHMED KHAN)
Secretary
Law, Justice & Parliamentary
Affairs Department