

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

Dated the 25<sup>th</sup> January, 1994.

No. 98-103/LD/94. The following Act of the Assembly received the assent of the President on 19<sup>th</sup> January, 1994 is hereby published for general information:-

**(ACT IX OF 1994)**

**AN  
ACT**

to amend the West Pakistan Entertainment Duty Act, 1958

WHEREAS it is expedient to amend the West Pakistan Entertainment Duty Act, 1958 as adapted in Azad Jammu and Kashmir for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. **Short title, extent and commencement:-** (1) This Act may be called the West Pakistan Entertainment Duty (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 2, Act X of 1958:-** In the West Pakistan Entertainment Duty Act, 1958 (Act X of 1958) as adapted in Azad Jammu and Kashmir, hereinafter referred to as the said Act, in Section 2, for clause (d), the following shall be substituted.

“(d) “Entertainment” includes any exhibition, performance, amusement or horse racing to which persons are admitted on payment.
  3. **Amendment of Section 3, Act X of 1958:-** In the said Act, in Section 3, in sub-section (1):-
    - (a) for the words “one hundred percent” the words “sixty-five percent” shall be substituted; and
    - (b) for the last proviso, the following shall be substituted.

“Provided further that if the amount of duty at the aforementioned rate is not a multiple of five paises, the amount of duty shall be rounded to the next higher or lower multiple of five paises.”
  4. **Addition of Section 3-A, Act X of 1958:-** In the said Act, after Section 3, the following new Section 3-A shall be added namely:-

**“3-A. Duty on special classes of entertainment:-**  
Notwithstanding the provisions of Section 3, the duty on the entertainments mentioned below in column No. 2 shall be charged at the rates mentioned against each in column No. 3:-
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S. No.	Entertainment.	Rate of Duty
1	2	3
1.	Admission to recreational parks, amusement parks, fun lands and other similar recreational spots.	(a) No duty for the first two years of the functioning of such entertainments; (b) ten percent of the payment for admission during the next two years; and (c) Twenty-five percent of the payment for admission thereafter.
2.	Stage Drama.	Fifty percent of the payment for admission.
3.	Admission to horse racing.	Hundred percent of the Payment for admission.
5.	<b><u>Amendment of Section 4, Act X of 1958:-</u></b> In the said Act, in Section 4, after the existing proviso, the following further proviso shall added:- “Provided further that no duty on admission to an entertainment shall be charged from a bonafide proprietor of that entertainment or his spouse or children subject to a maximum of four persons in a show.”	
6	<b><u>Repeal:-</u></b> The West Pakistan Entertainment Duty (Amendment) Ordinance, 1993 (Ordinance LVII of 1993) is hereby repealed.	

Sd/- (Syed Shakir Shah)  
Deputy Secretary Law