

**THE AZAD GOVERNMENT OF THE STATE OF JAMMU &  
KASHMIR LAW & PARLIAMENTARY AFFAIRS  
SECRETARIAT**

MUZAFFARABAD,  
the 27th January, 1973.

No. 131/SL/73. The following Ordinance approved by the Legislative Assembly, Azad Government of the State of Jammu and Kashmir under Section 24 of the Azad Jammu and Kashmir Government Act, 1970 at its meeting held on the 20th December, 1972, is hereby published for general information:-

**THE AZAD JAMMU AND KASHMIR FINANCE ACT  
(AMENDMENT) ORDINANCE, 1972**

**(ORDINANCE XII OF 1972)**

An Ordinance to amend the Azad Jammu and Kashmir Finance Act, 1971;

Whereas it is expedient to provide legislation for the levy of education cess on the amount of income tax, Import licences, Registration of Property, Vehicular Transport, Passports, Arms licences, Cinema tickets and Medical Certificates for the Purposes of meeting expenditure on expansion, improvement and administration of educational institutions;

And whereas the Legislative Assembly is not in session and the President is satisfied that emergency exists which renders immediate legislation necessary;

Now, therefore, in exercise of the powers conferred under Section 24 of the Azad Jammu and Kashmir Government Act, 1970 and all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:-

1. **Short title and commencement.**- (1) This Ordinance may be called the Azad Jammu and Kashmir Finance Act (Amendment) Ordinance, 1972.  
  
(2) It shall come into force at once.
2. **Amendment of Section 2 of Azad Jammu and Kashmir Finance Act, 1971:-**  
In Section 2 (a) (i) of the said Act, the

figures '25' after, the word 'paisas' shall be substituted by the figures '50'.

3. **Addition of new Sections 2-A, 2-B, 2-C, 2-D, 2-E, 2-F, 2-G, 2-H, and 2-I:-**  
The following new sections shall be inserted after section 2 of the Azad Jammu and Kashmir Finance Act, 1971:-

“2-A. **Cess on Income Tax:-** There shall be levied education cess on the following items at the rates specified below:-

- (1) 5% on the amount of income tax assessed to be paid by the assessee;
- (2) 5 rupees per T.R. No. on Import licences.

2-B. In respect of transfer and registration of property, the education cess shall be levied at the rates given below: -

- (1) When the amount or value of the Property does not exceed Rs. 10,000/- ... Rs. 20.00;
- (2) When the value of the property exceeds Rs. 10,000/- and does not exceed Rs. 50,000/- :-
  - (a) on Rs. 10,000/- ... As above;
  - (b) On the remainder at the rate of 3 rupees per thousand;
- (3) When the value of the Property exceeds Rs. 50,000/-:-
  - (a) on Rs. 50,000/- ... Rs. 140/-
  - (b) on the remainder at the rate of 4 rupees per thousand.

2-C. In case of vehicular transport, the education cess shall be levied at the rates given below:-

- (1) In case of private car... ... One rupee-per quarter;
- (2) In case of light vehicle ... Two rupees per quarter;
- (3) In case of heavy vehicle ... Five rupees per quarter;
- (4) On registration of vehicles... Five rupees per vehicle.

- 2-D. **Passport:-** There shall be levied Rs. 25/- as education cess per Passport.
- 2-E. **Arms:-** The education cess on Arms Licences, shall be charged at the rates specified below:-
- (1) In case of all arms excluding pistol, revolver and muzzle loading at the rate of Rs. 5/- per licence;
  - (2) In case of revolver and pistol Rs. 10/- per licence.
- 2-F. **Cinema tickets:-** In case of cinema tickets rates of education cess payable shall be as under: -
- (1) First Class and gallery                      25 paises per ticket;
  - (2) Second Class.                                      10 paises per ticket;
  - (3) Third Class.                                        5 paises per ticket;
- 2-G. In case of Medical certificates issued by Medical Officers in connection with the journeys abroad, there shall be charged education cess at the rate of Rs. 10/- per certificate.
- 2-H. In case of Government employees, the education cess shall be levied as under: -
- (1) All Class I Government Officers.                      1 rupee per centum of their salary;
  - (2) All other Government servants except Class IV employees.                      ½ rupee per centum of their salary;
  - (3) All other persons drawing salary or honorarium from the Government exchequer                      1 rupee per centum of their salary or honorarium.
- 2-I. All employees of autonomous and semi-Government bodies In Azad Kashmir.                      The same as in section 2-H above.

Sd/-

Sardar Mohammad Abdul Qayyum Khan,  
President, Azad Jammu and Kashmir.