

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

Dated the 20th January, 1982

No. 86/LD/82. The following Ordinance made by the President on the 20th day of January, 1982, is hereby published for general information.

(ORDINANCE XX OF 1982)

AN

ORDINANCE

to amend the Azad Jammu and Kashmir Urban Immovable Property Tax Ordinance, 1981.

WHEREAS it is expedient to amend the Azad Jammu and Kashmir Urban Immovable Property Tax Ordinance, 1981 (Ordinance CXXIX of 1981) for the purposes hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of Section 41 of the Azad Jammu and Kashmir Interim Constitution Act, 1974, 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 Urban Immovable Property Tax (Amendment) Ordinance, 1982.
(2) It shall come into force at once and shall be deemed to have taken effect on and from the 1st day of July, 1981.
2. **Amendment of Section 3, Ordinance, CXXIX of 1982.**- In the Azad Jammu and Kashmir Urban Immovable Property Tax Ordinance, 1981 (Ordinance CXXIX of 1981), hereinafter referred to as the said Ordinance, in Section 3;-
 - (a) in sub-section (2) for the words 'fifteen percent' the words 'twelve and a half percent' shall be substituted;
 - (b) In the proviso to this sub-section, the words "the gross annual value of which does not exceed twelve thousand rupees and six thousand rupees respectively" shall be deleted.
3. **Amendment of Section 4, Ordinance CXXIX of 1982.**- In the said Ordinance for Section 4, the following shall be substituted namely:-

- “4. Out of the tax collected under this Ordinance from within the limits of municipal committee or a town committee, the Government shall after retaining 5 percent thereof as collection charges and 20 percent as reserve for such expenditure as may be prescribed, pay 75 percent of the balance to such municipal committee or town committee as the case may be.

Provided that no other authority shall impose such kind of tax on the Urban Immovable Property within the limits of a municipal committee or town committee as the case may be. If any such tax is imposed by any other authority under any law for the time being in force, it shall be discontinued forth with.”

4. **Amendment of Section 5, Ordinance CXXIX of 1981.**- In the said Ordinance, in Section 5:-

- (a) in clause (c) in sub-clause (i) for the words ‘Four hundred and thirty two’ the words ‘Six hundred and forty eight’ shall be substituted;
- (b) for clause (g) the following shall be substituted:-
- “(g) building and lands belonging to disabled persons, widows and minor orphans.

(Mohammad Hayat Khan)
President
Azad Jammu and Kashmir

Sd/- (Syed Atta Mohy-ud-Din Qadri)
Dy Secretary Law