

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

Dated the 16th November, 1991.

No. 1162-67/LD/91. The following Ordinance made by the President on the 16th day of November, 1991, is hereby Published for general information:-

(ORDINANCE CII OF 1991)

AN

ORDINANCE

To amend the Azad Jammu and Kashmir Education Cess Act, 1975

WHEREAS it is expedient to amend the Azad Jammu and Kashmir Education Cess Act, 1975 (Act IV of 1975) in the manner hereinafter appearing;

AND WHEREAS the Legislative Assembly is not in session and 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 Education Cess (Amendment) Ordinance, 1991.
(2) It shall come into force at once.
2. **Amendment of Section 2, Act IV of 1975.**- In the Azad Jammu and Kashmir Education Cess Act, 1975 (Act IV of 1975) in Section 2, after sub-section (9) the following new sub-section (10), (11), and (12) shall be inserted, namely:-

“(10) **Cess on Cigarettes.**-

(i) If retail price is legibly, prominently and indelibly printed on each packet. 60% of the retail price.

(ii) If not covered by clause (i) 400% ad val.

On Cigar and cheroots.

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| (i) | If the retail price is legibly, printed on each packet or each cigar or cheroot. | 60% of the retail price |
| (ii) | If not covered by clause (i) on smoking mixtures for pipes and cigarettes | 400% ad val.
Twenty one rupees per kg. |
| | On unmanufacture Tobacco used in manufacture of cigarettes. | Rs. 1.75 per kg. |

(11) Cess on Perfumery Cosmetics and Toilet Preparation.- Perfumery, cosmetics and toilet preparation, all sorts whether medicinal, medicated or otherwise, and whether or not perfumed:

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| (a) | Perfumery and odoriferous, all sorts, in liquid or spray form including scents, colognes, mists, deodorants, lavenders, toilet water, antiperspirants, etc: | |
| i. | If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper. | 40% ad val. |
| ii. | If not covered by clause (i) | 160% ad val. |
| (b) | Preparation for the care of skin, beauty and make up products including beauty creams, vanishing creams, cold creams, moisturising creams, foundation creams, make-up creams and lotions, cleaning or bleaching creams and lotions, massage fluids and creams, skin food and tonics, face powders, baby powders, toilet powders, talcum powders, lip sticks, eye shadows, eyebrow pencils, mascaras, blushon, nail polishes, enamels and lacquers, sunburn or suntan preparations, depilatory creams, soaps or liquids (whether or not containing soap or detergent), removers of nail polish and make up, perfumed petroleum jelly, henna (mehndi) powders or pastes, etc: | |
| i. | If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper, or on the articles itself if it is marked unpacked or unwrapped. | 40% ad val. |
| ii. | If not covered by clause (i) | 160% ad |

- val.
- (c) Preparation for the care of hair (whether or not containing soap or detergent), including oils, creams, dressings, sprays, lotions, shampoos, hair rinses and anti-dandruff preparations, pomades, brilliantines, permanent waving lotions, scalp food, dyes and colours and other hair growers, hair conditioners and hair tonic, etc:
- i. If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper, or on the articles itself if it is marketed un-packed or unwrapped. 40% ad val.
 - ii. If not covered by clause (i) 160% ad val.
- (d) Shaving cream, shaving soap or shaving foam (whether or not containing soap or detergent), after-shave or pre-shave oils, lotions or creams, etc:
- i. If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper, or on the article itself if it is marked un-packed or un-wrapped. 40 % ad val.
 - ii. If not covered by clause (i) 160% ad val.
- (e) Preparations for dental hygiene including mouth-washes, gargles, dentifrices, tooth pastes, tooth powders, denture cleaners and germicidal preparations for the care of teeth, gum and mouth, etc:
- i. If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper, or on the article itself if it is marked un-packed or un-wrapped. 40 % ad val.
 - ii. If not covered by clause (i) 160% ad val.
- (f) Perfumery, cosmetics and toilet preparations, not otherwise specified, including room deodorizers, bath oils after bath milk and preparation for bubble bath and foam bath etc:

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- i. If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper, or on the article itself if it is marked un-packed or un-wrapped. 40 % ad val.
 - ii. If not covered by clause (i) 160% ad val.
- (12) **cess on other goods** such rates as may be notified by the Government in the Official Gazette from time to time.

(Sardar Sikandar Hayat Khan)
President
Azad Jammu and Kashmir

AJK LAW Department (LAW)