

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

Dated the 10th September, 1986.

No. 1162/LD/86, The following Ordinance made by the President on the 10th day of September, 1986, is hereby published for general information:-

(ORDINANCE LXXII OF 1986)

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ORDINANCE

to given effect to the financial proposals of the Azad Jammu and Kashmir Government.

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Azad Government of the State of Jammu and Kashmir and to amend certain laws for the purposes hereinafter appearing;

AND WHEREAS 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 pleased to make and promulgate the following Ordinance:-

1. **Short title and Commencement.**- This Ordinance may be called the Azad Jammu and Kashmir Finance Ordinance, 1986.
 - (2) It extends to the whole of Azad Jammu and Kashmir.
 - (3) It shall come into force at once.
2. **Amendment of the West Pakistan Entertainment Duty Act, 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 Sanction 3, for sub-section (1), the following shall be substituted, namely:-

“(1) There shall be levied and paid to the Government on all payments for admission to any entertainment, a duty, hereinafter referred to as the ‘entertainment duty’ at the rate of one hundred percent of such payment excluding the amount of the duty:

Provided that where the proprietor of an entertainment admits any person to any place of entertainment without any payment or on payment of an amount less than the amount normally charged for admission thereto, the entertainment duty shall nevertheless be levied and paid on the amount which would have been normally charged for admission to that place:

Provided further that where the entertainment is a stage drama, the duty shall be levied at fifty percent of the duty payable under this sub-section.

Explanation I: In case there be different classes in connection with an entertainment, the phrase “place of entertainment” means the class to which a person is admitted.

Explanation II: The fact that any such person is mentioned in the proviso to this sub-section has been admitted to a class mere advantageously placed for viewing the entertainment that the class to which the others making payments are admitted, may be taken into account for determining whether the payment made is to that normally charge.”

3. **Amendment of Azad Jammu and Kashmir Finance Act, 1971 (Act) VII of 1971.**- In the said Act, sub-clause (b) of Section 2 shall be deleted.

Sd/-
(Sardar Muhammad Abdul Qayyum Khan)
President.
Azad Jammu and Kashmir.