

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

Dated the 16th July, 1991.

No. 789-794/LD/91. The following Ordinance made by the President on the 16th day of July, 1991, is hereby published for general information:-

(ORDINANCE LVI OF 1991)

AN

ORDINANCE

to amend the Azad Jammu and Kashmir Sales Tax (Adaptation) Act, 1985.

WHEREAS it is necessary to amend the Azad Jammu and Kashmir Sales Tax (Adaptation) Act, 1985 (Act III of 1985) for the purposes 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, Extent and Commencement.**- (1) This Ordinance may be called the Sales Tax (Adaptation) (Amendment) Ordinance, 1991.

(2) It shall come into force at once.
2. **Amendments of Section 2, Act III of 1985.** - In the Sales Tax (Adaptation) Act, 1985 (Act III of 1985) in Section 2, the existing provisions shall be re-numbered as sub-section (1) and thereafter the following new sub-section (2) shall be inserted, namely.-

"(2) As soon as an amendment is made, at any time, on or after the Commencement of this Ordinance, in the Sales Tax Act, 1951 (Act III of 1951), or in the rules,

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notifications, Circulars or orders made or issued thereunder, as inforce in Pakistan, the said Act, or rules, notifications, Circulars or orders, made or issued, as inforce in Azad Jammu and Kashmir, shall, as for as practicable. stand amended to the same extent and in the same manner".

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

Sd/-
(Syed Shakir Shah)
Under Secretary Legislation
Law Department
Azad Government of the State of
Jammu and Kashmir Muzaffarabad.