

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

Dated the 16th July, 1992.

No. 776-80/LD/92. The following Ordinance made by the President on the 16th day of July, 1992, is hereby published for general information:-

(ORDINANCE LXIX OF 1992)

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, 1992.

(2) It shall come in to force at once and shall apply to the Industries set up on or after the 1st day of July, 1989.

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), (12), and (13) shall be inserted, namely:-

"(10) Cess on Cigarettes produced or manufacture in Azad Jammu and Kashmir.

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| (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 Cigars and Cheroots.

- (i) if retail price is legibly, prominently and indelibly 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 Unmanufactured Tobacco used in manufacture of cigarettes. Rs. 1.75 per kg

(11) Cess on Perfumery, Cosmetics and Toilet Preparations produced or Manufacture in Azad Jammu and Kashmir. Perfumery, cosmetics and toilet preparations, all sorts whether medicinal, medicated or otherwise, and whether or not perfumed:

- (a) Perfumery and odoriferous, 1 sorts, in liquid or spray form including scents, colounges, mists, deodorants, lavenders, toilet waters, 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) Preparations 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, pencils, mascaras, blush on, 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, covers or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped 40% ad val.

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- (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, brilliantine's, permanent waving lotions, seal 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, covers or outer wrapper, or on the article 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, covers or outer wrapper, or on the article itself if it is marked un-packed or unwrapped. 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, covers or outer wrapper, or on the article itself if it is marked un-packed or unwrapped. 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, both oils, after bath milk and preparation for bubble bath and

foam bath etc:

- (i) if retail price is legibly, prominently and indelibly printed on each container, package, covers or outer wrapper, or on the article itself if it is marketed un-packed or unwrapped. 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.

"(13) Cess on Supply of energy. – (a) A Cess on energy shall be charged at the following rates on sale price of the electricity consumption.

- (a) domestic consumers. one percent
- (b) Commercial consumers two percent
- (c) Industrial/Tube well purposes, etc. two percent
- (d) Agricultural machinery one percent
- (e) premises where meters are not installed: one percent

Provided that the arrears of this cess shall be adjusted towards the excess payment received vide No. 3802-5/ED/89 dated 1-4-1989;

- (b) the cess levied under this sub-section shall be collected by the Electricity Department along with energy consumption bills under the Electricity Act, 1910."

(14) Notwithstanding anything contained in the Rules made under the said Act;-

- (a) the cess under sub-section (10), (11) and (12) of Section 2 of the said Act, shall be collected in the same manner as a duty of excise leviable under the Excise and Salt Act, 1944, as in force in Azad Jammu and Kashmir, is collected;

- (b) the provisions of the Excise and Salt Act, 1944, and the Rules, notifications and Orders made or issued there under, shall so far as practicable, apply to the levy, collection and refund of the cess under subsection (10), (11) and (12) of Section 2 of the said Act;
 - (c) the officers and authorities appointed under the Excise and Salt Act, 1944, as in force in Azad Jammu and Kashmir, shall be competent to exercise and perform the same powers and functions for the levy, collection, and refund of the cess under subsection (10), (11) and (12) of Section 2 of the said Act, as they may exercise and perform under the aforesaid Act.
3. **Repeal.-** The Azad Jammu and Kashmir Education Cess (Amendment) Ordinance, 1992 (Ordinance LVI of 1992) is hereby repealed.

Sd/-
(Sardar Sikandar Hayat Khan)
President
Azad Jammu and Kashmir

Sd/-
(Syed Shakir Shah)
Deputy Secretary Law