

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

Dated the 16th November, 1992.

No. 1081-85/LD/92. The following Ordinance made by the President on the 12th day of November, 1992, is hereby published for general information:-

**(ORDINANCE XCV 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) hereinafter referred to as the said Act, 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 manufactured in Azad Jammu and Kashmir.**

- (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) 400% ad val.  
On Smoking mixtures for pipes and cigarettes 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 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 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 moisturizing 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, 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, covers or outer wrapper, or on the article itself if it is marketed 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, 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, 40% ad val.  
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.
  - (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, 40% ad val.  
prominently and indelibly  
printed on each container,  
package, cover or outer wrapper,  
or on the article itself if it is  
marked un-packed or  
unwrapped.
  - (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, 40% ad val.  
prominently and indelibly  
printed on each container,  
package, cover or outer wrapper,  
or on the article itself if it is  
marked un-packed or  
unwrapped.
  - (ii) if not covered by clause (i) 160% ad val.

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- (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, 40% ad val.  
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.
- (ii) if not covered by clause (i) 160% ad val.

**(12) Cession other goods** such rates as may be notified by the Government in the Official Gazette from time to time."

"(13) (a) **Cess on Supply of energy.** - 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/Tubewell purposes, two percent  
etc.
- (d) Agricultural machinery one percent
- (e) premises where meters are not one percent  
installed:

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 thereunder, shall so far as practicable, apply to the levy, collection and refund of the cess under sub-section (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 inforce 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 sub-section (10), (11) and (12) of Section 2 of the said Act, as they may exercise and perform under the aforesaid Act.

3. **Addition of Section 3-A, Act IV of 1975.**- In the said Act, after Section 3, the following new Section 3-A shall be added, namely:-

"3-A. **Exemption.** - (1) The Government may from time to time, by notification in the Official Gazette, exempt from payment of the whole or any part of the duty leviable under this Act.

(2) The Azad Kashmir Board of Revenue may, by Special order in each case, exempt from payment of the whole or any part of the duty leviable under this Act, in the circumstances of an exceptional nature to be stated in writing, in such order, any goods on which such duty is leviable."

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

Sd/-  
(Syed Shakir Shah)  
Deputy Secretary Law