

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

Dated the 19th January, 1992.

No 71-76/LD/92. The following Ordinance made by the President on the 19th day of January, 1992, is hereby published for general information:-

**(ORDINANCE III OF 1992)**

**AN**

**ORDINANCE**

to adopt the Sales Tax Act, 1990 of Pakistan in Azad Jammu and Kashmir.

WHEREAS it is necessary to adopt the Sales Tax Act, 1990 of Pakistan in Azad Jammu and Kashmir 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) Ordinance, 1992.
  - (2) It extends to the whole of Azad Jammu and Kashmir.
  - (3) It shall come into force at once.
2. **Adaptation of the Sales Tax Act.**- The Sales Tax Act, 1990 of Pakistan, hereinafter referred to as the said Act and all rules, notifications, circulars and orders made or issued there-under and in force in Pakistan immediately before the Commencement of this Ordinance, are adapted and shall, as far as practicable in force in Azad Jammu and Kashmir subject to the modifications that the expression 'Central Government' and 'Central Board of Revenue', shall, as far as practicable, be construed to refer to the 'Azad Government of the State of Jammu and Kashmir' and 'Azad Jammu and Kashmir Board of Revenue' respectively and reference to "Pakistan" shall be construed to refer to 'Azad Jammu and Kashmir'.

3. **Removal of difficulties.**- If any difficulty or question arises in giving effect to the provisions of the said Act or this Ordinance, the Government may, from time to time, give such directions as appears it to be necessary for the purpose of removal of such difficulty.
4. **Repeal.**- The Sales Tax (Adaptation) Act, 1985, (Act III of 1985), is hereby repealed.

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

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Sd/-  
(Syed Shakir Shah)  
Deputy Secretary Law

AJK LAW Department (Library)