

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

Dated the 19th September, 1993.

No. 890-95/LD/93. the following Ordinance made by the President on the 19th day of September, 1993, is hereby published for general lamination:-

**(Ordinance XLVIII of 1993)**

**AN  
ORDINANCE**

to amend the Sales Tax Act, 1993;

WHEREAS it is necessary to amend the Sales Tax Act, 1990 of Pakistan as adapted in Azad Jammu and Kashmir 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 Sales Tax (Amendment) Ordinance, 1993.  
(2) It extends to the whole of Azad Jammu and Kashmir.  
(3) It shall come into force at once.
2. **Amendment of Section 7, Sales Tax Act, 1990.-**  
In the Sales Tax Act, 1990 of Pakistan, as adapted in Azad Jammu and Kashmir, in Section 7, after sub-section (2) the following news sub-section (3) and (4) shall be added, namely:-  
“(3) The adjustment of input tax shall only be allowed to such registered person, who are liable to pay tax at the standard rate on the finished goods.  
(4) In determining the input tax under sub-section (1) the amount paid as input tax at the import stage to the customs authority in Pakistan shall be deemed to have been paid in Azad Jammu and Kashmir for the purpose of adjustment against the tax liability on the finished goods.”

Sd/-

(Sardar Sikandar Hayat Khan)

President

Azad Jammu and Kashmir

Sd/-

(Syed Shakir Shah)

Deputy Secretary Law.