

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

Dated the 27th November, 1993.

No. 1004-08/LD/93. The following Ordinance made by the President on the 26th day of November, 1993, is hereby published for general information:-

(ORDINANCE LVII of 1993)

AN

ORDINANCE

to amend the west Pakistan Entertainment Duty Act, 1958.

WHEREAS it is expedient to amend the West Pakistan Entertainment Duty Act, 1958 as adapted 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 West Pakistan Entertainment Duty (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 2, Act X of 1958.**- In the west Pakistan Entertainment Duty Act, 1958 (Act X of 1958) as adapted in Azad Jammu and Kashmir, hereinafter referred to the said Act, in Section 2, for clause (d), the following shall be substituted:-

"(d) "Entertainment" includes any exhibition, performance, amusement or horse racing to which persons are admitted on payment";
3. **Amendment of Section 3, Act X of 1958.**- In the said Act, in Section 3, in sub-section (1);-
 - (a) for the words "one hundred percent" the words "sixty-five percent" shall be substituted; and
 - (b) for the last proviso, the following shall be substituted:-

"Provided further that if the amount of duty at the aforementioned rate is not a multiple of ten paises, the amount of duty shall be rounded to the next higher multiple of ten paises.";

4. **Addition of Section 3 -A, Act X of 1958.-** In the said Act, after Section 3, the following new Section 3-A shall be added namely,-

"3-A. Duty on special classes of entertainment. –

Notwithstanding the provisions of Section 3, the duty on the entertainments mentioned below in column No.2 shall be charged at the rates mentioned against each in column No.3:-

S. No	Entertainment	Rate of duty
1	2	3
1.	Admission to recreational parks, amusement parks, fun lands and other similar recreational spots.	a) No duty for the two year of the functioning of such entertainments; b) ten percent of the payment for admission during the next two year; and c) twenty-five percent of the payment for admission thereafter.
2.	Stage Drama.	Fifty percent of the payment for admission.
3.	Admission to horse racing	Hundred percent of the payment for admission."

5. **Amendment of Section 4, Act X of 1958.-** In the said Act, in Section 4, after the existing proviso, the following further proviso shall be added namely:-

“Provided further that no duty on admission to an entertainment shall be charged from a bonafide proprietor of that entertainment or his sponsor or children subject to a maximum of four persons in a show.”

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

Sd/-
(Syed Shakir Shah)
Deputy Secretary Law