

**THE AZAD JAMMU & KASHMIR FINANCE ACT, 1971.**

**Act VII of 1971.**

An Act to give effect to the financial proposals of the Azad Jammu and Kashmir Government for the financial year beginning on the 1st day of July, 1971.

WHEREAS it is expedient to fix cess on timber and all Hired vehicles and to levy Surcharge on Motor Tax payable by passenger Busses and Goods Carriers for the purposes of meeting expenditure on expansion, improvement and administration of Educational Institutions;

It is hereby enacted as follows:-

1. **Short title and extent:** - (1) This Act may be called the AzadJammu and Kashmir Finance Act, 1971.

(2) It extends to whole of Azad Jammu and Kashmir Territory.

2. **Education cess:-**

(a) There shall be levied a cess known as Education Cess, chargeable on the following items at the rates specified below:

- (i) Paisas <sup>1</sup>[50] per Cft on Timber extracted in Azad Jammu and Kashmir for commercial purposes;
- (ii) Paisas 15 on every rupees or part, thereof payable by passenger Busses as Road Toll;
- (iii) One rupee per trip on Vehicles used exclusively for carrying load.

(b) Surcharge.

- (i) Rs. 25/- per annum on Motor Vehicles used for carrying load;
- (ii) Rs. 50/- per annum on Motor Vehicles plying for hire and carrying more than 8 persons.

<sup>2</sup>**2-A. Cess on Income Tax:-** There shall be levied education cess on the following items at the rates specified below:-

- (1) 5% on the amount of income tax assessed to be paid by the assessee;
- (2) 5 rupees per T.R. No. on Import licences.

2-B. In respect of transfer and registration of property,

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<sup>1</sup> Substituted vide sec 2 of Act 1973 (dt.23.7.1973). Original words :25

<sup>2</sup> Added vide sec 3 of -----"-----"-----

the education cess shall be levied at the rates given

(1)	Fist Class and gallery	25 paisas per ticket;
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below: -

- (1) When the amount or value of the Property does not exceed Rs. 10,000/- ... Rs. 20.00;
- (2) When the value of the property exceeds Rs. 10,000/- and does not exceed Rs. 50,000/-:
  - (a) on Rs. 10,000/- ... As above;
  - (b) On the remainder at the rate of 3 rupees per thousand;
- (3) When the value of the Property exceeds Rs. 50,000/-:- (a) on Rs. 50,000/- ... Rs. 140/-
  - (b) on the remainder at the rate of 4 rupees per thousand.

2-C. In case of vehicular transport, the education cess shall be levied at the rates given below:-

- (1) In case of private car.....One rupee-per quarter;
- (2) In case of light vehicle.....Two rupees per quarter;
- (3) In case of heavy vehicle.....Five rupees per quarter;
- (4) On registration of vehicles..... Five rupees per vehicle.

2-D. **Passport:-** There shall be levied Rs. 25/- as education cess per Passport.

2-E. **Arms:-** The education cess on Arms Licences, shall be charged at the rates specified below:-

- (1) In case of all arms excluding pistol, revolver and muzzle loading at the rate of Rs. 5/- per licence;
- (2) In case of revolver and pistol Rs. 10/- per licence.

2-F. **Cinema tickets:-** In case of cinema tickets rates of education cess payable shall be as under: -

(2)	Second Class.	10 paisas per ticket;
(3)	Third Class.	5 paisas per ticket;
2-G.	In case of Medical	certificates issued by Medical

Officers in connection with the journeys abroad, there shall be charged education cess at the rate of Rs. 10/- per certificate.

2-H. In case of Government employees, the education cess shall be levied as under: -

- (1) All Class I 1 rupee per centum Government Officers. of their salary;
- (2) All other Government ½ rupee per centum servants except Class of their salary;

IV employees.

- (3) All other persons drawing 1 rupee per centum salary or honorarium from of their salary or

the Government exchequer honorarium.

2-I. All employees of autonomous the same as in section and semi-Government bodies 2-H above. In Azad Kashmir.]

3. **Amendment of Section 3 of West Pakistan Motor Vehicles Taxation Act, 1958 (as adapted in Azad Kashmir):-** In

schedule of Section 3 items (b), (c) and (d) of items 5 are substituted as follows :-

			Per annum
(5)	(b)	Seating not more than 3 persons	Rs. 120/-
	(c)	Seating not more than 4 persons	Rs. 160/-
	(d)	Seating more than 4 persons for	
		every additional person thus can	
		be seated.	Rs. 40/- per seat.

**THE AZAD JAMMU AND KASHMIR STATE SUBJECT CERTIFICATE CANCELLATION ACT, 1971**