

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

Dated 12th August, 1998.

No. 323-32/LD/98. The following Act made by the Assembly received the assent of the President on the 9th day of August 1998, is hereby published for general information:-

**(ACT V OF 1998)**

**AN  
ACT**

to give effect to the financial proposal of Azad Government of the State of Jammu and Kashmir

WHEREAS it is expedient to make provisions to give effect to the financial proposal of Azad Government of the State of Jammu and Kashmir and to amend certain Laws for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. **Short title, extent and Commencement:-** (1) This Act may be called the Azad Jammu and Kashmir Finance Act, 1998.
  - (2) It extends to the whole of Azad Jammu and Kashmir.
  - (3) It shall come into force at once.
2. **Amendment of Schedule I of Stamp Act (Act II of 1899):-** In the Stamp Act (Act II of 1899), the Schedule I shall be amended as under:-
  - (I) In Article I,-
    - (a) in sub-article (b), for the figures and word "50 paisa" the words "One rupees" shall be substituted;
    - (b) in sub-article (c) for the words "one rupees", the words "two rupees" shall be substituted; and

- (c) in sub-article (d) for the words "Two rupees", the words "Five rupees" shall be substituted.
- (2) In Article 2, in sub-article (b), for the word "fifty", the words "One hundred" shall be substituted.
- (3) In Article 4, for the word "five" the word "ten", shall be substituted.
- (4) In Article 5.-
  - (i) after sub-article (c), following new sub-article (cc) shall be added, namely;
    - "(cc) If relating to the sale of immovable property "fifty rupees"
  - (ii) In sub-article (d) for the word "ten", the word "twenty" shall be substituted.
- (5) In article 8,-
  - (i) The entries against sub-article (a) shall be substituted as follows;
  - (ii) In sub-article (b), for the word "fifty", the word "One hundred" shall be substituted.
- (6) In article 9, for the word "fifty" the words "One hundred" shall be substituted.
- (7) Article 15, shall be substituted as follows;
 

"BOND as defined by Section 2(5) not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court Fees Act, 1870

  - (i) Where the amount of value fifteen rupees secured dose not Exceeds Rs. 500
  - (ii) Where it exceeds Rs. 500, for Fifteen rupees" every additional amount of Rs. 500 or part thereof.

(8) In article 17, for the word “twenty”, the word “thirty” shall be substituted.

(9) In article 19, for the word “Two”, the word “five” shall be substituted.

(10) After article 22, the following new article 22-A shall be added:-

“22-A. Contract, that is to say any instrument of the nature of memorandum of agreement made or entered into by a contractor with Government, Corporation, Local Body, Local Authority, agency or organization set up or controlled by the Government:-

(a) to execute any work,-

- |       |  |   |
|-------|--|---|
| (i)   | Where the amount of the contract does not exceed fifty thousand rupees;            | One hundred rupees                      |
| (ii)  | Where it exceeds fifty thousand rupees but does not exceed five lac rupees;        | Two hundred rupees                      |
| (iii) | Where it exceed five lace rupees but does not exceed fifteen lac rupees;           | Five hundred rupees                     |
| (iv)  | Where it exceeds fifteen lac rupees but does not exceed twenty five lac rupees and | Seven hundred fifty rupees              |
| (v)   | Where it exceeds twenty five lac rupees  | One thousand rupees                     |
| (b)   | to procure stores and materials  | Twenty five paisa for every one hundred |

rupee or part thereof,  
the amount of the  
contract.”

(11) In article 24, in sub-article (ii), for the word “five”  
the word “ten” shall be substituted.

(12) In article 25, in sub-article (b), for the word “five”  
the word “ten” shall be substituted.

(13) For article 33, the following shall be substituted-  
“GIFT Instrument of, including a Memorandum of oral  
gift of immovable property, not being a SETTLEMENT  
(No. 58) OR WILL OR TRANSFER (N. 62),-

- |     |      |  |   |
|-----|------|--|---|
| (a) | (i)  | When executed in<br>favour of legal heirs<br>in respect of<br>agricultural land;                                     | Two rupees for every<br>one hundred rupees<br>or part thereof of<br>the value of the<br>property as set forth<br>in such instrument.            |
|     | (ii) | In any other, case in<br>respect of<br>agricultural land   | Five rupees for every<br>one hundred rupees<br>or part thereof of<br>the value of the<br>property.  |
| (b) | (i)  | When executed in<br>favour of legal heirs<br>in respect of<br>immovable property<br>other than<br>Agricultural land; | Three rupees for<br>every one hundred<br>rupees or part<br>thereof of the value<br>of the property as<br>notified by the<br>District Collector. |
|     | (ii) | When executed in<br>respect of immovable<br>property in an urban<br>area as defined<br>under Explanation-I           | Seven rupees for<br>every one hundred<br>rupees or part<br>therefore the value<br>of the property as  |

in Article 23;

notified by the  
District Collector.

(c) Other property

Six rupees for every  
one hundred rupees  
or part thereof of  
the value of the  
property.

(14) In article 37, for the words “two rupees” the words “ten rupees, plus five paisa per one hundred rupees subject to a maximum of five hundred rupees” shall be substituted.

(15) In article 38, for the word “thirty” the word “fifty” shall be substituted.

(16) In article 39, in sub-article (a), for the words “one hundred rupees” the words “one hundred rupees plus one rupee per one hundred rupees or part thereof subject to a maximum of five thousand rupees” shall be substituted.

(17) In article 41, in sub-article (b), for the word “one rupee” the word “two rupees” shall be substituted.

(18) In article 43:-

(i) In sub-article (a), for the word “two”, the word “five” shall be substituted.

(ii) In sub-article (b) for the words “two rupees for every five thousand rupees or part thereof”, the words “five rupees for every rupees five thousand or part thereof of the value of the stock or security” shall be substituted.

(iii) In sub-article (c), for the words “One rupee” the words “two rupees” shall be substituted.

(19) In article 46:-

- (i) In sub-article A, for the word “fifty” the words “one hundred” shall be substituted.
  - (ii) In sub-article A (b) for the word “two hundred and fifty” the words “five hundred” shall be substituted.
20. In article 47,-
- (i) In part A,---
- (1) In clause (1),--
    - (a) in sub-clause (i), for the words “ten paisa” and “five paisa”, the words “three rupees” shall In each case be substituted;
    - (b) in sub-clause (ii), for the words “ten paisa” and “five paisa”, the words “three rupees” shall in each case be substituted.
  - (2) in clause (2),--
    - (a) in sub-clause (i), for the words “sixty paisa”, and “fifteen paisa”, the words “three rupees” shall be in each case be substituted;
    - (b) in sub-clause (ii), for the words “sixty paisa”, and “thirty paisa”, the words “five rupees and three rupees” shall respectively be substituted;
  - ii) In part b, in clause (1),--
    - (a) in sub-clause (i), for the words “fifty paisa” the words “five rupees” shall be substituted;
    - (b) in sub-clause (ii), for the words “one rupee” the words “eight rupees” shall be substituted;
  - iii) in part C,

- (i) in clause (a), for the words “five paisa”, the words “three rupees” shall be substituted;
  - (ii) in clause (b), for the words “twenty five paisa”, the words “three rupee” shall be substituted;
- iv) in part D, for the words “five paisa”, the words “three rupees” shall be substituted;
- v) in part E,--
  - (a) in clause (i), for the words “ten paisa” and “five paisa”, the words “three rupees” shall in each case be substituted;
  - (b) in clause (ii), for the words “twenty paisa” and “ten paisa”, the words “three rupees” shall in each case be substituted;
  - (c) in clause (iii), for the words “forty paisa” and “twenty paisa”, the words “three paisa” shall in each case be substituted;
- (vi) in part F, for the words “five paisa or more than one rupee”, the words “three rupees or more than eight rupees” shall be substituted.

21. The article 48 shall be substituted as follows:-

- a) when executed for authorizing Not more than ten persons; One hundred rupees.
- b) When given for consideration and authorizing the attorney to sell The same duty as is leviable one a conveyance (No.

any immovable property; and 23) for amount of the consideration.

c) in any other case Ten rupees for each person authorized."

22. In article 52, for the word "two" the word "five" shall be substituted.

23. In article 53-

- i) In sub-article (b), for the words "fifty paisa" the words "one rupee" shall be substituted;
- ii) In sub-article (c), for the words "one rupee" the words "two rupees" shall be substituted; and
- iii) in sub-article (d), for the word "two" the word "five" shall be substituted.

24. Article 54 shall be substituted as under;

"RE-CONVEYANCE OF MORTGAGED PROPERTY-

- a) if the consideration for which the property was mortgage does not exceed Rs. 1,000; and Thirty rupees
- b) in any other case. One hundred rupees."

25. In article 57,-

- i) The entries against sub-article (a) for the words and figure "Bond No. 15, the words "thirty rupees" shall be substituted;
- ii) In sub-article (b), for the word "fifty" the words "one hundred" shall be substituted.



26. In article 61, in sub-article (b), for the word “fifty” the words “one hundred” shall be substituted; and
27. In article 64,-
- i) In sub-article (a), for the word “fifty” the words “one hundred” shall be substituted; and
  - ii) In sub-article (b), for the word “fifty” the words “one hundred” shall be substituted.

**3. Amendment of West Pakistan Motor Vehicle Taxation Act, 1958 (XXXII of 1958 as adopted in Azad Jammu and Kashmir:-**

- (a) In Section 3, sub-section (1), for the stop at the end of the second proviso a colon shall be substituted and thereafter the following further proviso shall be added:
- “Provided further that tax for a motor cycle a scoter or motor cycle drawing a side trailer or cabin shall be levied lump sum once for all at the rate and time specified in the schedule to this Act; and
- (b) for the existing schedule, the following new schedule shall be substituted, as in Annexure “A”.

**4. Amendment of Finance Act, 1988, (Act VIII of 1988).- In the Azad Jammu and Kashmir Finance Act, 1988 (Act VII of 1988) for Section 3, the following shall be substituted namely:-**

**“Levy of Tuition Fee in Educational Institution:**

The tuition fee and admission fee will be charged from the students studying in government educational institution at the following rates:

<u>S.</u> <u>No.</u>	<u>Class</u>	<u>Monthly</u> <u>Tuition</u> <u>fee</u>	<u>Admission fee</u>
-------------------------	--------------	--	----------------------

01.	Middle Classes	10	10
02.	High Classes	15	30
03.	Inter Classes	30	30
04.	Degree Classes	40	50
05.	Post Graduate Classes	100	100
06.	B.Ed	100	100
07.	B.S.Ed	100	100
08.	J.D.P	40	50
09.	C.T.AGROTECH/O .T	40	50
10.	P.T.C	30	50

5. **Adaptation of amendment of the Sales Tax Act, 1990:-** Except otherwise legislated by an Act of Assembly all the amendments made in the Sales Tax Act, 1990 and all rules, notifications, circulars and orders, made or issued thereunder as enforce in Pakistan at any time on or after the fifteenth day of March, 1993 and before the commencement of this Act shall also be deemed to have been made at the same time in the said Act as is enforce in the Azad Jammu and Kashmir by virtue of the Azad Jammu and Kashmir Sales Tax (Adaption) Act, 1993 (Act IV of 1993).

(2) Notwithstanding any Judgment or decision of any court any tax levied, charged or collected in accordance with the amendments made in the Sale Tax Act, 1990 as enforce in Pakistan at any time on or after the fifteenth day of March, 1993, (Commencement of Act, IV of 1993) shall be deemed to have been validly levied, charged and collected and shall be liable to be refunded and so much

of such tax as has not been levied, charged, paid or collected before coming into force of this Act shall be leviable, chargeable and recoverable in accordance with the said amendments.

<sup>1</sup>“(3) Notwithstanding any judgment or decision of any Court, Tribunal or authority, any proceedings initiated or pending, notices issued, action taken, adjudications and assessments made, penalty imposed, powers exercised or any thing done in connection with or ancillary to any of the purposes of the said act or powers conferred thereby on any authority, on or after the fifteenth day of March 1993, shall be deemed to have been validly initiated, issued, taken, passed, made, imposed, exercised, done or conferred under the said Act.”]

**6. Adaptation of amendments of the Central Excises Act, 1944.**

(1) Except otherwise legislated by an Act of Assembly all the amendments made in the Central Excises Act, 1944 (I of 1944) and all rules, notification, circulars and orders, made or issued thereunder as enforce in Pakistan at any time on or after the fifteenth day of February, 1990, and before the commencement of this Act shall also be deemed to have been made at the same time in the said Act as enforce in Azad Jammu and Kashmir by virtue of the Excise and Salt (Adaption) Act, 1990 (Act II of 1990).

(2) Notwithstanding any judgment or decision of any Court any duty levied, charged or collected in accordance with amendments made in the Excises Act, 1944, as enforced in Pakistan at any time on or after the fifteenth day of February, 1990, (Commencement of Act II of 1990) shall be deemed to have been validly levied, charged and collected and shall not be liable to be refunded and so much of such duty as has not been levied, charged, paid or collected before coming into

---

<sup>1</sup> Added by the Azad Jammu and Kashmir Finance (Amdt.) Act, 1999 (Act XII of 1999 dt. 12.10.1999).

force of this Act shall be leviable, chargeable and recoverable in accordance with the said amendments.

<sup>1</sup>“(3) Notwithstanding any judgement or decision of any Court, Tribunal or authority, any proceedings initiated or pending, notices issued, action taken, adjudications and assessments made, penalty imposed, powers exercised or any thing done in connection with or ancillary to any of the purposes of the said act or powers conferred thereby on any authority, on or after the fifteenth day of February, 1990, shall be deemed to have been validly initiated, issued, taken, passed, made, imposed, exercised, done or conferred under the said Act.”]

#### ANNEXURE-A

<u>Sr. No.</u>	<u>Schedule Vehicles</u>	<u>Description of Motor Vehicles</u>	<u>Annual Rate of Tax</u>
01.	(a)	An amount of Rs. 800/- shall be charged for Motor Cycle and Scooters once for all at the time or registration.	
	(b)	An amount of Rs. 1200/- shall be charged once for all at the time of registration from a Motor Cycle drawing a side trailer or cabin.	
	(c)	Tax shall be charged once for all for Motor Cycles and Scooter already registered and paying tax according to the following scale:-	

#### PERIOD FOR WHICH TAX HAS BEEN PAID      SCALE

---

<sup>1</sup> Added by the Azad Jammu and Kashmir Finance (Amdt.) Act, 1999 (Act XII of 1999 dt. 12.10.1999.

- |      |   |           |
|------|---|-----------|
| I)   | not exceeding 3 years.                        | Rs. 500/- |
| II)  | exceeding 3 years but not exceeding 6 years   | Rs. 350/- |
| III) | exceeding 6 years but not exceeding 10 years. | Rs. 200/- |
| IV)  | exceeding 10 years.                           | Rs. 100/- |
2. Vehicles (including tricycles) used for the or hulage of goods or materials weighing more than 410 Kg in unladen weight:-
- |     |   |            |
|-----|---|------------|
| (a) | Electrically propelled vehicle not exceeding 1250 Kg in unladen weight            | Rs. 64/-   |
| (b) | Vehicles with maximum laden capacity upto 2030 Kg (including delivery vans)       | Rs. 416/-  |
| (c) | Vehicles with maximum laden capacity exceeding 2030 kg but not exceeding 4060 Kg. | Rs. 692/-  |
| (d) | Vehicles with maximum laden capacity exceeding 4060 Kg but not exceeding 6090 Kg. | Rs. 1048/- |
| (e) | Vehicles with maximum laden capacity exceeding 6090 Kg but not exceeding 8120 Kg. | Rs. 1404/- |
| (f) | Vehicle with maximum laden capacity exceeding 8120 Kg but not exceeding 12000 Kg. | Rs. 1508/- |
| (g) | Vehicle with long trailers or other   | Rs. 1900/- |

vehicle with maximum laden capacity exceeding 12000 Kg.

3. Vehicle playing for hire and ordinarily used for the transport of passenger (taxies and busses).
- (a) Tricycle propelled by mechanical power (rikshaw cabs) with seating capacity of not more than 3 persons. Rs. 432/-
  - (b) Other vehicles upto the seating capacity of 4 persons. Rs, 120/- Per seat.
  - (c) Other vehicle with a seating capacity of more than 4 persons for every additional persons that can thus be seated upto 14 in addition. Rs. 80/- Per seat.
  - (d) Other vehicles with a seating capacity of more than 14 persons for every additional seat. Rs. 36/- per seat.

#### **EXPLANANTION**

The seating capacity for the purpose of this article does not including the seats meant for driver and conductor.

4. Motor vehicle other than those mentioned above and having:-
- (a) Seating capacity of not more than three persons Rs. 268/-
  - (b) Seating capacity of more than three persons. Rs. 100/- per seat.

#### **NOTE**

Station Wagons used for private purposes shall be taxed under prevalent law.

Sd/-  
(Raja Muhammad Abbas Khan)  
Additional Secretary  
Law, Justice & Parliamentary Affairs Department