

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

Dated: 27.09.2007

No. LD/ Legis/1063-74/2007. The following Act of Assembly received the assent of the President on 22nd day of September, 2007, is hereby published for general information.

**(ACT VII OF 2007)**

**AN  
ACT**

to give effect to the Financial Proposals of Azad Government of the State of Jammu and Kashmir

**WHEREAS**, it is expedient to make provisions to give effect to the Financial Proposals of the Azad Government of the State of Jammu and Kashmir to consolidate and amend certain Fiscal 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, 2007.  
(2) It shall extend to the whole of Azad Jammu & Kashmir.  
(3) It shall come into force at once.
- 2. Adaptation of the amendments in Sales Tax Act, 1990, (Act VIII of 1990).**-(1) In the Sales Tax Act, 1990 (Act VIII of 1990), hereinafter referred to as the "Said Act", except as otherwise provided for by an Act of the Assembly, all the amendments made in the sale Tax Act, 1990 and all rules, notifications, circulars and orders made or issued thereunder, as enforced in Pakistan at any time on

or after 7<sup>th</sup> July, 2006, (hereinafter referred to as the “said amendments”) and before the commencement of this Act, shall also, as far as practicable, be deemed to have been made at the same time in the said Act, as enforced in the Azad Jammu & Kashmir by virtue of the Sales Tax (Adaptation) Act, 1993 (Act IV of 1993), with the modification that the expression ‘Federal Board of Revenue’ shall be constructed to refer to ‘Azad Jammu and Kashmir Central Board of Revenue.’

(2) Notwithstanding any judgment or decision of any court including Supreme Court and High Court of Azad Jammu & Kashmir, anything done, tax levied, charged or collected, proceedings initiated, notices issued, orders passed, penalties imposed, appointments made, powers exercised or powers conferred on any authority on or after the 7<sup>th</sup> July, 2006, in accordance with the amendments made in the Said Act, as enforced in Pakistan, shall be deemed always to have been validly levied, charged, collected, initiated, issued, taken, passed, made, imposed, exercised or conferred, done 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.

- 3. Adaptation of the amendments in Federal Excise Act.**-(1) In the Federal Excise Act, 2005, hereinafter referred to as the “Said act”, as adapted in Azad Jammu & Kashmir, except as otherwise provided for by an Act of the Assembly, all the amendments made in the Said Act and all rules, notifications, circulars and orders made or issued thereunder, as enforced in Pakistan at any time on or after the 7<sup>th</sup> July, 2006, (hereinafter referred to as the “said amendments”) and before the

commencement of this Act, shall also, as far as practicable, be deemed to have been made at the same time in the said Act, as enforced in the Azad Jammu & Kashmir by virtue of the Azad Jammu & Kashmir Finance Act, 2005 (Act VIII of 2005) with the modification that the expression 'Federal Board of Revenue' shall be construed to refer to 'Azad Jammu and Kashmir Central Board of Revenue'

(2) Notwithstanding any judgment or decision of any court including Supreme Court and High Court of Azad Jammu & Kashmir, anything done, tax levied, charged or collected, proceedings initiated, notices issued, orders passed, penalties imposed, appointments made, powers exercised or powers conferred on any authority on or after the 7<sup>th</sup> July, 2006, in accordance with the amendments made in the Said Act, as enforced in Pakistan, shall be deemed always to have been validly levied, charged, collected, initiated, issued, taken, passed, made, imposed, exercised or conferred, done 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.

- 4. Amendments in Azad Jammu & Kashmir Motor Vehicle Ordinance, 1971.**-In Azad Jammu and Kashmir Motor Vehicle Ordinance, 1971 hereinafter referred to as the "Said Ordinance", the clause (a) of Sub-section (5) of Section 25 shall be substituted, namely:-

**“(a) Reflective Number Plates**

A pair of reflective number plates made up of metallic sheet of size and colour tabulated below, containing the words "AJ&K" embossed on top center

and insignia displaying “Chinar” leaf on the left of the Plate:-


Vehicle Category	Size	Colour
Light Transport Commercial Vehicles	300mmx 152mm (+/-2mm)	Yellow
Light Transport Private Vehicles	300mmx 152mm (+/-2mm)	White
Heavy Transport Commercial Vehicle	400mmx 200mm (+/-2mm)	Yellow
Heavy Transport private Vehicle	400mmx 200mm (+/-2mm)	White
Motorcycles/Scooters	152mmx 152mm (+/-2mm)	White
Rickshaws	152mmx 152mm (+/-2mm)	Yellow
Government Vehicles	Sizes as above depending upon type of vehicle	Green
Chinar Leaf	On the left side of the plate	Green

Example

	AJ&K AA-001 MIRPUR
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In case of motorcycles, scooters and rickshaws

Example


	AJ&K JA-001 MR
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(2) sub-section (6) of Section 25 of the Said Ordinance shall be substituted with the following:-

“(6) In each District, the format of registration number shall consist of:-


- (a) name of District provided that first and last letter of the name of District will be used of Motorcycles/Scooters and Rickshaws;
- (b) Two alphabets commencing sequentially from AA and ending at ZZ, covering all alpha combinations;
- (c) Three numeral commencing from 001 and ending at 999, which will follow the alphabets separated by a hyphen, repeated for each alpha combination under Clause (b) above.

Example

	AJ&K AA-001 MIRPUR
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In case of motorcycles, scooters and rikshaws

Example

	AJ&K JA-001 MR
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Provided that the numbers notified by the Government as Special Numbers shall only be auctioned by the Department to the bidders, who shall apply on the prescribed Form "N" as set forth in first Schedule of the said Ordinance, before the start of each series in every District:

Provided further that the reserve price of the actionable special numbers shall be notified by the Government from time to time."

Sd/-(Raja Mazhar Waheed Khan)  
Section Officer (legislation)