

**AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR**  
**Law, Justice, Parliamentary Affairs and Human Rights**  
**Department**

\*\*\*

“Muzaffarabad”

Dated: 14.07.2015

No. LD/Legis-Act/256-66/2015. The following Act is passed by Assembly on 27<sup>th</sup> day of June 2015, which received the assent of the President on the 08<sup>th</sup> day of July 2015 is hereby published for general information.

**[Act VI of 2015]**

**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 AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR to make, 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, 2015.  
(2) It shall extend to the whole of Azad Jammu and Kashmir.  
(3) It shall come into force at once.
2. **Adaptation of the Amendments of Sales Tax Act, 1990 (Act VIII of 1990).**- (1) In the Sales Tax Act, 1990 (Act VIII of 1990), as adapted and enforced in Azad Jammu and Kashmir, hereinafter referred to as the “said Act”, except otherwise legislated by an Act of the

Assembly, all the amendments made in the said Act except amendment made in Section 13(2)(a) of 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> of July, 2014 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).

(2) Notwithstanding any judgment or decision of any court, including Supreme Court and High Court of Azad Jammu and 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> of July, 2014, 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 have not been levied, charged, paid or collected, before coming into force of this Act, shall be leviable, chargeable and recoverable in accordance with said amendments.

- 3. Adaptation of the Amendments in Federal Excise Act, 2005.**- (1) In the Federal Excise Act, 2005, as adapted and enforced in Azad Jammu and Kashmir, hereinafter referred to as the “said Act”, except otherwise legislated by an Act of the Assembly, all the amendments made in the said Act except amendment made in Section 16(2) of the said Act and all rules, notifications, circulars and other orders made or issued thereunder, as enforced in Pakistan at any time on or after 7<sup>th</sup> of July, 2014, 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 and Kashmir by virtue of

the Azad Jammu and Kashmir Finance Act, 2005 (Act VIII of 2005).

(2) Notwithstanding any judgment or decision of any court including Supreme Court and High Court of Azad Jammu and 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> of July, 2014, 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 have 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. Amendment in Azad Jammu and Kashmir Sales Tax (Tax on Services) Act, 2001 (Act XXIV of 2001).**- (1)

In Azad Jammu and Kashmir Sales Tax (Tax on Services) Act, 2001 (Act XXIV of 2001), hereinafter referred to as the said Act, the following amendments shall be made:-

- (i) in the said Act, in Section 3,-
  - (a) In sub-section (1) for the words “rate of seventeen percent”, the phrase “rates specified in column (4) of the Schedule to this Act” shall be substituted;
  - (b) In sub-section (2) between the words “specified in”, and the words “the schedule”, the words “column (2) of” shall be inserted.
- (ii) In the said Act, the existing Schedule shall be substituted as under:-

**“THE SCHEDULE**

**[See section 3(2)]**

<b>S. #</b>	<b>Description</b>	<b>Pakistan Custom Tariff (PCT) Heading if applicable</b>	<b>Rate of Tax</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	Services provided or rendered by hotels, motels, guest houses, marriage halls and lawns (by whatever name called) including “pandal” and “shamiana” services, clubs including race clubs, and caterers.	9801.1000 9801.3000 9801.4000 9801.5000 9801.6000	Sixteen Percent
2	Advertisement on television and radio, excluding advertisements,- (a) sponsored by an agency of the Government of Pakistan or Government for health education; (b) sponsored by the Population Welfare Division relating to educational promotion campaign; (c) financed out of funds provided by any of the Government under grant-in-aid	9802.1000 and 9802.2000	Sixteen Percent

	agreement; and (d) conveying public service messages, if telecast on television by the World Wide Fund for Nature (WWF) or United Nations Children's Fund (UNICEF)		
3	Services provided by persons authorized to transact business on behalf of others,— (a) stevedore; (b) customs agents; and (c) chandlers	9805.2000 9805.4000 and 9805.8000	Sixteen Percent
4	Courier Services and cargo services by road provided by courier companies.	9808.0000 9804.9000	Sixteen Percent
5	Constructions services, excluding,— (i) construction projects (industrial and commercial) of the value (excluding actual and documented cost of land) not exceeding Rs.50 million per annum; (ii) the cases where sales is otherwise paid as property developers or promoters;	9824.0000 and 9814.2000	Sixteen Percent

	<p>(iii) Government civil works including Cantonment Boards;</p> <p>(iv) construction of industrial zones, consular buildings and other organizations exempt from income tax;</p> <p>(v) construction work under international tenders against foreign grants in aid;</p> <p>(vi) Residential construction projects where the covered area does not exceed 10,000 square feet for houses and 20,000 square feet for apartments</p>		
6	Services provided by property developers and promoters (including allied services) excluding the actual purchase value or documented cost of land	9807.000 and respective sub-headings of heading 98.14	Rs.100 per square yard for land development and Rs.50 per square feet for building construction
7	Services provided by persons engaged in contractual execution of work, excluding,-	9809.0000	Sixteen Percent

	<p>(i) annual total value of the contractual works or supplies not exceeding Rs.50 million,-</p> <p>(ii) the contract involving printing or supplies of books.</p>		
8	<p>Services provided for personal care by beauty parlours, clinics and slimming clinics, body massage centers, pedicure centers; including cosmetic and plastic surgery by such parlours / clinics, but excluding,-</p> <p>(i) annual turnover not exceeding Rs.3.6 million; or</p> <p>(ii) the facility of air-conditioning not installed or available in the premises</p>	<p>9810.0000</p> <p>9821.4000</p> <p>and</p> <p>9821.5000</p>	Sixteen Percent
9	Management consultancy services.	<p>9815.4000</p> <p>9819.9300</p>	Sixteen Percent
10	Services provided by freight forwarding agents, packers and movers	<p>9805.3000</p> <p>9819.1400</p>	Sixteen percent or Rs.400 per bill of lading whichever is higher
11	Services provided by software or IT based system development consultants	9815.6000	Sixteen Percent

12	Services provided by technical, scientific and engineering consultants	9815.5000	Sixteen Percent
13	Services provided by other consultants including but not limited to human resource and personnel development services; market research services and credit rating services	9815.9000 9818.3000 9818.2000	Sixteen Percent
14	Services provided by tour operators and travel agents including all their allied services or facilities (other than Hajj and Umrah)	9805.5100 9805.5000 9803.9000	Sixteen Percent
15	Manpower recruitment agents including labour and manpower supplies	9805.6000	Sixteen Percent
16	Services provided by security agencies	9818.1000	Sixteen Percent
17	Services provided by advertising agents	9805.7000	Sixteen Percent
18	Share transfer or depository agents including services provided through manual or electronic book entry system used to record and maintain securities and to register the transfer of shares, securities and derivatives	9805.9000	Sixteen Percent
19	Business support services	9805.9200	Sixteen Percent
20	Services provided by fashion designers, whether	9819.6000	Sixteen Percent

	relating to textile, leather, jewellery or other product regimes, including allied services, marketing, packing, delivery and display etc.		
21	Services provided by architects, town planners and interior decorators	9814.1000 9814.9000	Sixteen Percent
22	Services provided in respect of rent-a-car.	9819.3000	Sixteen Percent
23	Services provided by specialized workshops or undertakings (auto-workshops; workshops for industrial machinery, construction and earth-moving machinery or other special purpose machinery etc; workshops for electric or electronic equipments or appliances etc including computer hardware; car washing or similar service stations and other workshops).	98.20	Sixteen Percent
24	Services provided for specified purposes including fumigation, services, maintenances and repair (including building and equipment maintenance and repair including after sale services) or cleaning services, janitorial services, dredging or desilting services and other similar	98.22	Sixteen Percent

	services etc.		
25	Services provided by underwriters, indenters, commission agents including brokers (other than stock) and auctioneers	9819.1100 9819.1200 9819.1300 and 9819.9100	Sixteen Percent
26	Services provided by laboratories other than services relating to pathological or diagnostic tests for patients.	98.17	Sixteen Percent
27	Services provided by health clubs, gyms, physical fitness centers, indoor sports and games centers and body or sauna massage centers	9821.1000 and 9821.2000 9821.4000	Sixteen Percent
28	Services provided by laundries and dry cleaners.	9811.0000	Sixteen Percent
29	Services provided by cable TV operators. Technical analysis and testing services.	9819.9000 9819.9400	Sixteen Percent
30	Services provided by TV or radio program producers or production houses.	--	Sixteen Percent
31	Transportation through pipeline and conduit services.	--	Sixteen Percent
32	Fund and asset (including investment) management services	--	Sixteen Percent
33	Services provided by Inland	--	Sixteen

	port operators (including airports and dry ports) and allied services provided at ports and services provided by terminal operators including services in respect of public bonded warehouses, excluding the amounts received by way of fee under any law or by-law.		Percent
34	Technical inspection and certification services and quality control (standards certification) services.	--	Sixteen Percent
35	Erection, commissioning and installation services.	--	Sixteen Percent
36	Event management services	--	Sixteen Percent
37	Valuation services including competency and eligibility testing services.	--	Sixteen Percent
38	Exhibition or convention services.	--	Sixteen Percent
39	Services provided in respect of mining of mineral, oil and gas including related surveys and allied activities	--	Sixteen Percent
40	Services provided by property dealers and realtors.	--	Sixteen Percent
41	Call centers	--	Eighteen and a half percent
42	Services provided by car / automobile dealers.	--	Sixteen Percent”

5- **Amendments in the Azad Jammu and Kashmir Education Cess Act, 1975 (Act IV of 1975).**- In the Azad Jammu and Kashmir Education Cess Act, 1975 (Act IV of 1975), hereinafter referred to as the said Act, following amendments shall be made:-

(i) In the said Act, Section 2 shall be substituted as under:-

“2. **Charge of Education Cess.**- There shall be levied a cess known as Education Cess chargeable on the following items at the rates specified against each head, namely:-

- (1) **Cess on Timber:-** Rs 1.00 per cubic foot (CFT) on timber extracted in Azad Jammu and Kashmir for Commercial purposes.
- (2) **Cess on Road Toll:-** Rs 50 paisa on every Rupee or part thereof payable by passenger Buses as Road Toll under the Road Toll Act, 1948, and Rs. 5.00 per trip on Vehicles used exclusively for carrying load.
- (3) **Cess on Income Tax:-** Except salaried employees of the Government, Semi-Government and Autonomous Bodies, 10% of the amount of tax as defined under sub-Section (63) of Section 2 of Income Tax Ordinance, 2001 (Ordinance XLIX of 2001), as enforced in Azad Jammu and Kashmir by virtue of the Azad Jammu and Kashmir Income Tax (Adaptation, Enforcement and Validation) Act, 2002.

**(4) Cess on Registration and transfer of property:-** In respect of registration and transfer of property, the Education Cess shall be levied at the rates given below:-

- |       |  |  |
|-------|--|--|
| (i)   | When the amount of property does not exceed Rs. 25,000/- :   | Rs. 100/-  |
| (ii)  | When the amount or value of the property exceeds Rs. 25,000/- but does not exceed Rs. 2,00,000/- : | (a) on Rs. 25,000 as above<br>(b) on remainder at the rate of 2% |
| (iii) | When the amount or value of the property exceed Rs. 2,00,000/- :                                   | (a) on Rs. 2,00,000/- as above<br>(b) on remainder 4%            |

**(5) Cess on Vehicular Transport:-**

- |       |                                   |                     |
|-------|-----------------------------------|---------------------|
| (i)   | In case of private vehicles.      | Rs. 30/- per annum  |
| (ii)  | In case of light public vehicles. | Rs. 40/- per annum  |
| (iii) | In case of heavy vehicles.        | Rs. 100/- per annum |
| (iv)  | On registration of vehicles:      |                     |
|       | a) Motor Cycle                    | Rs. 10/-            |
|       | b) Car / Jeep                     | Rs. 20/-            |
|       | c) Light Vehicles                 | Rs. 50/-            |

d) Heavy Vehicles                      Rs. 100/- per  
vehicle

**(6) Cess on Driving Licenses:-**

Fifty rupees per license for issuance or renewal.

**(7) Cess on passport:-**

(a) Rs. 100/- per passport for issuance  
and renewal of ordinary passport

(b) Rs. 200/- per passport for issuance  
and renewal of urgent passport

**(8) Cess on issuance and Renewal of arms  
Licenses:-**

(i) Rs.200/- per license on issuance or  
renewal of all types of arms except  
Pistol, Revolver and Muzzle loaders.

(ii) Rs.100/- per license on issuance or  
renewal in case of Pistol, Revolver and  
Muzzle loaders.

**(9) Cess on Cigarettes:-**

(i) If retail price is legibly, prominently  
and indelibly  
printed on each packet :  
100% of the retail price.

(ii) If not covered by clause (i) :  
800% ad valorem (ad val.)

**On Cigarettes and Cheroots:-**

(i) If the retail price is legibly,  
prominently and indelibly printed  
on each packet: or each cigar or  
Cheroot: 100 % of the  
retail price

(ii) If not covered by clause (i):  
800% ad val.

(iii) On smoking mixtures for pipes and cigarettes Rs. 60 per kg.

(iv) On unmanufactured tobacco used in manufacturing of cigarettes  
Rs. 5 per kg.

**(10) Cess on perfumery Cosmetics and toilet preparations, all sorts whether medicinal, mediated otherwise and whether or not perfumed:-**

(a) Perfumery and odoriferous, all sorts, in liquid or spray form including scents, colognes, mists, deodorants, laven toilet waters, antiperspirants, etc:-

(i) If retail price is legibly, prominently and indelibly printed 100% ad val.  
on each container, package, cover or outer wrapper :

(ii) If not covered by clause (i) :  
300% ad val.

(b) Preparations for the care of skin, beauty and make up products including beauty creams, vanishing creams, cold creams moisturizing creams, foundation creams, make-up creams and; lotions, cleaning or bleaching creams and lotions, massage fluids and creams, skin food and tonics, face powders, baby powders, toilet powders, talcum powders, lip sticks, eye shadows, eyebrow pencils, mascaras, blush on, nail polishes enamels and lacquers, sunburn or suntan preparations, depilatory creams, soaps or liquids (whether or not containing soap or detergent), removers or nailpolish and make up, perfumed petroleum jelly , henna (mehndi) powders or pastes, etc:-

(i) If retail price is legibly prominently and indelibly printed on 100% ad val.  
each container, package cover or outer wrapper, or on the

article itself if it is marked unpacked or unwrapped :

- (ii) If not covered by clause (i) :  
300% ad val.
- (c) Preparation for the care of hair (whether or not containing soap or detergent), including oils, creams, dressings sprays, lotions, shampoos hair rinses and snit-dandruff preparations, pomades, trilliantines, permanent waving lotions, dyes and colours and other hair growers, hair conditioners, and tonic, etc:-
  - (i) If retail price is legibly, prominently and indelibly printed on 100% ad val.  
each container, package, covers or outer wrapper, or on  
the article itself if it is marketed unpacked or unwrapped :
  - (ii) If not covered by clause (i) : 300% ad Val.
- (d) Shaving cream, shaving soap or shaving foam( whether or not containing soap or detergent) after-shave or pre shave oils, lotions or cream, etc:-
  - (i) If retail price is legibly, prominently and indelibly printed on 100% ad val.  
each container, packages, cover or outer wrapper, or on  
the article itself if it is marketed unpacked or unwrapped :
  - (ii) If not covered by clause (i) : 300% ad Val.
- (e) Preparations for dental hygiene including mouth-washes, gargles, dentifrices, tooth pastes, tooth powders, denture cleaners and germicidal preparations for the care of teeth, gum and mouth etc:-
  - (i) If retail price is legibly, prominently and indelibly printed on 100% ad val.

each container, packages, cover or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped :

(ii) If not covered by clause (i) : 300% ad Val.

(f) Perfumery, cosmetics and toilet preparations, not otherwise specified, including room deodorizers, both oils, after bath milk and preparation for bubble bath and foam bath etc:-

(i) If retail price is legibly, prominently and indelibly printed on 100% ad val.  
each container, packages, cover or outer wrapper, or on  
the article itself if it is marketed unpacked or unwrapped :

(ii) If not covered by clause (i) : 300% ad Val.

**6. Amendment of Stamp Act, 1899 (Act II of 1899).**- In the Stamps Act, 1899 (Act II of 1899), in the Scheduled I, the following amendments shall be made, namely:-

(1) In article 23, for sub-article (a), (b) and (c) the following shall be substituted:-

CONVEYANCE, as defined by  
Section 2

(10) not being a TRANSFER  
charged or

Exempted under No. 62.

(a) In the case of agricultural land : Two percent of the value of the land subject to a minimum of two thousand rupees.

(b) In the case of immovable property in an urban area : Two percent of the value of the property subject to a minimum of two thousand rupees.

(c) In any other case: Two percent of the value

of the property subject to  
a minimum of two  
thousand rupees.

(2) In article 31, for sub-article (a),(b) and (c) the following shall be substituted:-

#### EXCHANGE OF PROPERTY

Instrument of.-

- |  |   |
|--|---|
| (a) When executed in respect of Agricultural land:                                       | Two percent of the value of the property subject to a minimum of two thousand rupees. |
| (b)When executed in respect of immovable property in an urban area as defined in No. 23: | Two percent of the value of the property subject to a minimum of two thousand rupees. |
| (c)In any other case:  | Two percent of the value of the property subject to a minimum of two thousand rupees. |

(3) In article 33, for sub article (a),(b),(c) and (d) 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 (No. 62)-

- |  |  |
|--|--|
| (a)When executed in respect of agricultural land in rural areas;   | Two percent of the value of the land as set forth in such instrument subject to a minimum of two thousand rupees.  |
| (b)When executed in respect of immovable property or agricultural land in an urban area as defined under | Two percent of the value of the property or land as notified by the District Collector subject to a minimum of two |

Explanation -1 in Article 23; thousand rupees.

(c) Other Property: Two percent of the value of the property subject to a minimum of two thousand rupees.

(d) When executed in favour of Mother, Father, Wife, Husband, Son, Daughter, Brother, Sister, Grand Son and Grand Daughter in respects of all kinds of land and property. Two percent of the value of the land as set forth in such instrument subject to a minimum of Five Hundred rupees.

(4) In article 48, for sub-article (bb), for the words "One thousand rupees" the words "Five thousand rupees" shall be substituted.

(5) In article 53, for sub-article (a),(b) and (c) the following shall be substituted:-

**RECEIPTS.** As defined by Section 2(23) for any money or other property the amount or value of which exceeds twenty rupees.-

(a) Where such amount does not exceed Five rupees  
Rs. 100000,:

(b) Where such amount exceeds Ten rupees  
Rs. 100000,:

7. **Amendment of Court Fees Act, 1870 (Act VII of 1870).**- In the Court Fees Act, 1870 (Act VII of 1870), as adapted in Azad Jammu and Kashmir, the existing First and Second Schedule shall be substituted as under:-

**"THE FIRST SCHEDULE**

**Ad Valorem Fees**

Sr. No.	Article	Proper Fee
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<b>Sr. No.</b>	<b>Article</b>	<b>Proper Fee</b>
1.	<p>Copy or translation of a judgment or order not being, or having the force of, a decree.-</p> <p>(a) When such judgment or order is passed by any Civil Court, other than High Court, or by the presiding officer of any Revenue Court or office, or by any other judicial or executive authority.</p> <p>(b) When such judgment or order is passed by the High Court.</p>	<p>Five rupee.</p> <p>Ten rupees.</p>
2.	<p>Copy of a decree or order having force of a decree.-</p> <p>(a) When such decree or order is made by any Civil Court other than High Court, or by any Revenue Court.</p> <p>(b) When such decree or order is made by the High Court.</p>	<p>Five rupees</p> <p>Ten rupees.</p>
3.	Copy of any document liable to stamp duty under the Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn.-	

<b>Sr. No.</b>	<b>Article</b>	<b>Proper Fee</b>
	<p>(a) When the stamp duty chargeable on the original does not exceed fifty paisa.</p> <p>(b) In any other case.</p>	<p>The amount or duty chargeable on the original.</p> <p>Five rupees.</p>
4.	<p>Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office or from the office of any chief officer charged with the executive administration of a Division.—</p> <p>For every three hundred and sixty words or fraction of three hundred and sixty words.</p>	One rupees.
5.	<p>Probate of a will or letters of administration with or without will annexed.—</p> <p>When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees.</p>	Two per centum on such amount or value.

Sr. No.	Article	Proper Fee
	When such amount or value exceeds ten thousand rupees but does not exceed fifty thousand rupees.	Three per centum on such amount or value.
	<p>When such amount or value exceeds fifty thousand rupees:</p> <p>Provided that when, after the grant of a certificate under the Succession Act, 1925, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.</p> <p>Note:– The amount payable under this number to be rounded to the nearest rupee.</p>	Four per centum on such amount or value.

Sr. No.	Article	Proper Fee
6.	<p>Certificate under the Succession Act, 1925.–</p> <p>(i) On the amount or value of any debt or security specified in the certificate under Section 8 of the Act.</p> <p>(ii) On the amount or value of any debt or security to which the certificate is extended under Section 10 of the Act.</p>	<p>Two per centum on such amount or value.</p> <p>Three per centum on such amount or value.</p>

Sr. No.	Article	Proper Fee
	<p>Explanation 1: For the purposes of this number, the amount of a debt is its amount, including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p> <p>Explanation 2: Whether or not any power with respect to a security specified in a certificate has been conferred under this Act, and where such a power has been so conferred whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p>	

<b>Sr. No.</b>	<b>Article</b>	<b>Proper Fee</b>
7.	<p>Application to the Board of Revenue/Commissioners of Divisions for the exercise of its revisional jurisdiction under Section 84 of the Tenancy Act, 1887(XVI of 1887).-</p> <p>When the amount or value of the subject matter in dispute does not exceed twenty five rupees.</p> <p>When such amount or value exceed twenty five rupees.</p>	<p>Five rupees.</p> <p>The fee leviable on a memorandum of appeal.</p>
8.	Application to the High Court for the exercise of its revisional jurisdiction under Section 115 of the Code of Civil Procedure, 1908.-	
	Where the application is for revision of an order and the amount and value of the subject-matter is less than two thousand rupees,	Ten Rupees.

<b>Sr. No.</b>	<b>Article</b>	<b>Proper Fee</b>
	Where the application is for the revision of an order and subject-matter is two thousand rupees or more.	Fifteen rupees.
	Where the application is for the revision of an appellate decree.	The fee leviable on a memorandum of appeal.”

### **“THE SECOND SCHEDULE**

#### **Fixed Rates**

<b>Seri al No.</b>	<b>Article</b>	<b>Proper fee</b>
1.	Application or petition.– (a) (i) When presented to any Officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government and when the subject matter of such application relates exclusively to those dealings; or	Five rupees.

Serial No.	Article	Proper fee
	(ii) when presented to any Officer of land revenue by any person holding temporarily settled land under direct engagement with Government and when the subject matter of the application or petition relates exclusively to such engagement; or	Five rupees.
	(iii) when presented to any Civil Court other than a principal; Civil Court of original jurisdiction or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of subject matter is less than fifty rupees; or	Five rupees.

Serial No.	Article	Proper fee
	<p>(iv) when presented to any Civil, Criminal or Revenue Court, or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, board or officer, or of any other documents on record in such Court or office.</p> <p>(b) (i) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Code of Criminal Procedure, 1898, arrest without warrant, and present to any Criminal Court; or</p>	<p>Five rupees.</p> <p>Five rupees.</p>

Serial No.	Article	Proper fee
	<p>(ii) when presented to a Civil, Criminal or Revenue Court, or to Collector or any Revenue Officer, having jurisdiction equal or subordinate to a Collector or to any Magistrate in his executive capacity and not otherwise provided for by this Act; or to deposit in Court revenue or rent; or</p> <p>(iii) for determination by a Court, the amount of compensation to be paid by a landlord to his tenant.</p>	<p>Five rupees.</p> <p>Five rupees.</p>
	<p>(c) (i) When presented to a Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit or to any Chief Officer charged with executive administration of a Division and not otherwise provided by this Act; or</p>	<p>Ten rupees.</p>

<b>Serial No.</b>	<b>Article</b>	<b>Proper fee</b>
	<p>(ii) when presented to a Court or Authority other than the High Court, for transfer of cases.</p> <p>(d) When presented to the High Court :-</p> <p>(i) Under the Companies Ordinance, 1984 (as adopted), for winding up a company.</p> <p>(ii) Under the said Ordinance for taking some other judicial action.</p> <p>(iii) For transfer of cases.</p> <p>(iv) In all other cases.</p>	<p>Ten rupees.</p> <p>Two hundred rupees</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p>
2.	Application to any Civil Court that records may be called for from another Court.-	

<b>Serial No.</b>	<b>Article</b>	<b>Proper fee</b>
	When the Court grants the application and is of the opinion that the transmission of such records involves the use of the post.	Ten rupees in addition to any fee levied on the application under clause (a), clause (b) or clause (c) of serial No. 1 of this Schedule.
3.	Application for leave to sue as a pauper suit.	Five rupees.
4.	Application for leave to appeal as a pauper suit.	Five rupees.
5.	Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.	Five rupees.
6.	Undertaking under the dissolution of Muslims Marriage Act, 1939	Ten rupees.
7.	Mukhtarnama or Wakalatnama when presented for the conduct of any one case.–	

<b>Seri al No.</b>	<b>Article</b>	<b>Proper fee</b>
	<p>(a) To any Civil or Criminal Court, other than the High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c).</p> <p>(b) To Commissioner or Revenue, Circuit or Customs or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority;</p> <p>(c) To the High Court, Board of Revenue or other Chief Controlling Revenue or Executive Authority.</p>	<p>Five rupees.</p> <p>Five rupees.</p> <p>Ten rupees.</p>
8.	<p>Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree and is presented.–</p> <p>(a) To any Civil Court other than the High Court, or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority.</p> <p>(b) To the High Court or other Chief Controlling Executive or Revenue Authority</p>	<p>Five rupees.</p> <p>Twenty rupees</p>

<b>Serial No.</b>	<b>Article</b>	<b>Proper fee</b>
9.	Caveat	Ten rupees
10.	Plaint or memorandum of appeal in each of the following suits;—	
	(i) to alter or set aside a summary decision or order of any Civil Court, not being the High Court; or any Revenue Court;	Ten rupees
	(ii) to alter or cancel any entry in a register of the names of proprietors of Revenue paying estates;	Ten rupees
	(iii) to obtain a declaratory decree when no consequential relief is prayed;	Thirty rupees
	(iv) to set aside an award;	Ten rupees
	(v) to set aside an adoption;	Ten rupees
	(vi) to set aside an alienation.	Fifteen rupees
	(vii) every other suit where it is not possible to estimate at a money-value the subject matter in dispute, and which is not otherwise provided for by this Act.	Ten rupees
11.	Application under Chapter III of the Arbitration Act, 1940.	Twenty rupees
12.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908.	Twenty rupees

<b>Seri al No.</b>	<b>Article</b>	<b>Proper fee</b>
13.	Every petition under the dissolution of Muslims Marriage Act, 1939	
14.	For determination of fair rent or eviction of tenant under Sections 4 and 13 of the Azad Jammu and Kashmir Rent Restriction Act, 1986 (XIII of 1986).-  (i) Where the property involved is exempted from property tax under the West Pakistan Urban Immovable Property Tax Act.	Five rupees
	(ii) Where such property is assessed to Urban Immovable Property Tax.	Fifteen rupees
15.	Plaint or memorandum of appeal for recovery of compensation or damages under the Fatal Accidents Act, 1855.	Fifteen rupees”

**8- Saving.**-Notwithstanding anything contained contrary in this Act or any other law for the time being in force, the exemption of sale tax already granted vide Notification No. FD/Tax-1145-1245/95 dated 8<sup>th</sup> February, 1995, shall remain valid and enforceable till its withdrawal or amendment, as the case may be, by the AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR.

**9. Enforcement of the Azad Jammu and Kashmir Property Tax Act, 2015.**- In Azad Jammu and Kashmir, Property Tax shall be levied on urban immovable property as follows:-

“Whereas it is expedient to provide for the levy of tax on urban immovable property in the Azad Jammu and Kashmir as under:

1. **Short title, Extent and Commencement.**- (1)  
This Act may be called the Azad Jammu and Kashmir Property Tax Act, 2015.  
(2) It shall extend to the whole of Azad Jammu and Kashmir.  
(3) It shall come into force at once.
2. **Definitions.**- In this Act, unless the context otherwise requires, the following expressions shall have the meanings as hereby respectively assigned to them,-
  - (a) “Act” means the Azad Jammu and Kashmir Property Tax Act, 2015;
  - (b) “Assessing Authority” means the authority constituted under this Act;
  - (c) “Collector” means an officer appointed by Government by name, or by virtue of his office, to discharge the functions and to perform the duties of a Collector under this Act, in any specified area;
  - (d) “Commissioner” means Commissioner Inland Revenue (Provincial Taxes) as authorized under this Act;
  - (e) “Government” means the Azad Government of the State of Jammu and Kashmir;
  - (f) “Member of the Family of the Owner” means,-
    - (i) wife or wives or husband, as the case may be; and
    - (ii) dependent children of the owner;
  - (g) “Owner” includes a mortgagee with possession, a lessee in perpetuity, a trustee having possession of a trust property and a

person to whom an evacuee property has been transferred provisionally or permanently under the Pakistan Rehabilitation Act, 1956 (XVII of 1956) as adapted in AJK by virtue of AJ&K Adaption of Laws Act, 1959 (Act I of 1959);

- (h) "Prescribed" means prescribed by rules made under this Act;
- (i) "Rating Area" means urban area where Tax is levied under the provision of this Act;
- (j) "Rules" mean the rules made under this Act;
- (k) "Tax" means the tax leviable under the provisions of Section 3 of this Act; and
- (l) "Urban Area" means an area within the limits of a municipal corporation/committee, town committee.

**3. Levy of Tax.**- (1) The Government may by notification in the official gazette specify Urban Areas where Tax shall be levied under this Act:

Provided that one Urban Area may be divided into two or more Rating Areas and several Urban Areas may be grouped as one Rating Area.

(2) There shall be charged, levied and paid Tax on the annual rental value of buildings and lands in a Rating Area at the rate of five percent of such annual value:

Provided that no Tax shall be levied under this Act in respect of building occupied by the owner himself either for residential or commercial purposes.

(3) The Tax shall be due and recoverable from the owner of buildings and lands.

(4) No other authority shall impose such kind of Tax on the Urban Immovable property within

the limits of a Municipal Corporation/Committee or Town Committee as the case may be.

**4. Exemptions.**- The Tax shall not be livable in respect of the following properties, namely,-

- (a) buildings and lands other than those leased in perpetuity, owned by the Government,
- (b) buildings and lands other than those leased in perpetuity,-
  - (i) owned by the Government and not administered by a local authority; or
  - (ii) owned or administered by a local authority;
- (c) (i) buildings and lands the annual value of which does not exceed one lac twenty thousand rupees, or
  - (ii) lands exclusively used for agricultural purposes;
- (d) buildings and lands or portions thereof used exclusively for educational purposes including schools, boarding houses, hostels, and libraries;
- (e) public parks and play grounds;
- (f) buildings and lands or portions thereof used exclusively for public worship or public charity including mosques, churches, hospitals, dispensaries, orphanages, alms houses, drinking water fountains, infirmaries for the treatment and care of animals and public burial or other palaces for the disposal of the dead:

Provided that the following buildings and lands or portions thereof shall not be deemed to be used exclusively for public worship or for public charity within the meaning of this Section, namely,-

- (i) buildings or lands on which any trade or business is carried on unless the rent derived from such buildings or lands is applied exclusively for religious purposes or for such public charitable institutions as may be prescribed;
- (ii) buildings or lands in respect of which rent is derived, and such rent is not applied exclusively to religious purposes or to public charitable institution; and
- (g) buildings and lands belonging to destitute disabled persons or widows and minor orphans.

5. **Ascertainment of annual value.-** The annual value of any land or building shall be ascertained by estimating the gross annual rent at which such land or building together with its appurtenances and any furniture that may be let for use or enjoyment with such building might reasonably be expected to be let from year to year, less,-

- (a) any allowance not exceeding twenty per centum of the gross annual rent as the Assessing Authority in each particular case may consider reasonable rent for the furniture let with any such building;
- (b) an allowance of ten per centum for the cost of repairs and for all other expenses necessary to maintain such building in a state to command such gross annual rent. Such deduction shall be calculated on the balance of the gross annual rent after the deduction, if any, under clause (a); and
- (c) any land revenue actually paid in respect of such building or land:

Provided that in calculating the annual value of any building or land under this

Section, the value of any machinery in such building or on such land shall be excluded.

6. **Assessing Authority.**- (1) There shall be an Assessing Authority for every Rating Area.

(2) The Assessing Authority shall exercise such powers and perform such duties as are conferred on it by this Act or as may be Prescribed.

7. **Making and operation of valuation list.**- (1) A valuation list shall be made by the prescribed authority in accordance with the Rules for every Rating Area so as to come into force either on the first day of July or the first day of January and thereafter a new valuation list shall be made from time to time so that the interval between the dates in which one valuation list and the next succeeding valuation list respectively come into force, shall be a period of five years:

Provided that Government may by order,-

- (a) reduce by a period not exceeding one year or extend by a period not exceeding three years the interval which would otherwise elapse between the coming into force of any two successive valuation lists for any Rating Area, or where a valuation list has been lost or destroyed by operation of circumstances beyond control, cancel the list, direct the preparation of new list and order recovery of pending Tax to be made on the basis either of the last preceding valuation list or of the new list prepared under this provision; and
  - (b) divide any Rating Area into parts for the purposes of a new valuation list and determine the years in which the next following valuation list for each of such parts respectively shall be made and come into force.
- (2) Subject to the provisions of any such order as aforesaid, every valuation list shall come into force on the first day of July or the first day of January, as the case may be, next following the date on which it is finally approved by the assessing authority and shall,

subject to the provision of this Act and the rules made there under (including the provisions with respect to the alteration of and the making of additions to the valuation list) remain in force until it is superseded by a new valuation list.

8. **Draft Valuation List.-** (1) Where the Assessing Authority for any area has issued notice requiring returns in connection with the making of a new valuation list, the said authority shall, as soon as may be after the expiration of the period allowed for the delivery of the returns, cause a draft valuation list to be prepared for the area and published in such manner as may be prescribed.

(2) Any person aggrieved by any entry in the draft valuation list, or by the insertion therein or omission there from of any matter, or otherwise with respect to the list, may in accordance with the Rules, lodge an objection with the assessing authority at any time before the expiration of thirty days from the date on which the draft valuation list is published:

Provided that in special circumstances the Commissioner may, by notification, extend the period to a maximum of sixty days.

9. **Amendment of Current Valuation List.-** Subject to rules, as the Government may think fit to make in this behalf, the Assessing Authority may, at any time make such amendments in a Valuation List as appear to it to be necessary in order to bring the list into accord with existing circumstances and in particular may,-

- (a) correct any clerical or arithmetical error in the list;
- (b) correct any erroneous insertion or omission or any misdescription;
- (c) make such additions to or corrections in the list as appear to the authority to be necessary by reason of:
  - (i) a new building being erected after the completion of the valuation list;

- (ii) a building included in the valuation list being destroyed or substantially damaged or altered or extended since its value was last previously determined ;and
- (iii) any change in the ownership or use of any building or land:

Provided that not less than fourteen days before making any such amendment in the valuation list for the clerical or arithmetical error or the correction of an erroneous insertion, omission or misdescription, the assessing authority shall send notice of the proposed amendment to the owner of the building or land, as the case may be, and shall also consider any objection thereto which may be made in this behalf.

- 10. Appeal and Revision.**- (1) Any person aggrieved by an order of the concerned authority upon an objection made before that authority under Sections 9,10,15 or 16 may prefer an appeal against such order, at any time before the expiration of thirty days from the date of issuance of such order, to the Collector in whose jurisdiction the building or land is situated to which objection is related or such other officer as the Government may, by notification, appoint in this behalf.
- (2) Any person aggrieved by any entry in the valuation list prepared under Section 8, or by the insertion therein or omission therefrom, of any matter, or otherwise with respect to the list, may, within sixty days of the date on which the list is to come into force, prefer an appeal in respect of such entry or matter, to the Collector or to such other officer as the Government may, by notification, appoint in this behalf.
- (3) The Commissioner or such other officer as may be appointed by the Government in this behalf, may on his own motion at any time, or on application made within a period of one year from the date of the taking of any proceeding or passing of any order by an authority

subordinate to the Commissioner, call for and examine the record of the proceedings or the order for the purpose of satisfying himself as to the legality or propriety of the same and may pass such order in reference thereto as he may consider fit.

- 11. Tax to be levied notwithstanding appeal.**- The Tax shall be levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to the said list.

- 12. Tax when payable.**- The Tax may be payable on half-yearly or yearly basis by such rates as may be Prescribed:

Provided that the Government may, by notification in the official gazette, direct that in any Rating Area,-

- (i) the Tax shall be paid yearly; and
- (ii) the Tax for any specified period shall be paid separately.

- 13. Collection of Tax.**- The Tax shall be paid to such person or authority and in such manner as may be Prescribed.

- 14. Recovery of Tax from tenants.**- Where the Tax due from any person on account of any building or land is an arrear, competent authority shall serve upon any person paying rent in respect of that building or land, or any part thereof, a notice stating the amount of such arrears of Tax and requiring all future payments of rent (whether the same have already accrued due or not) by the person paying the rent, to be made until such arrear have been duly paid, and such notice shall operate to transfer to the competent authority the right to recover, receive and give a discharge receipt for payment of such rent, if the person paying rent willfully fails or neglects to comply with the notice as mentioned above, the competent authority may, after giving him an opportunity of being heard, proceed against him as it

would have proceeded under the provisions of this Act against the owner of the building or land in respect of which the Tax is in arrears.

- 15. Penalty for default in payment.**- (1) If any person on being served with such notice, as may be Prescribed fails to pay within the period specified in the notice any amount due from him on account of the Tax, the competent authority may recover from him as penalty a sum not exceeding the amount of the Tax so unpaid, in addition to the amount of the Tax payable by him.

(2) No such penalty shall be imposed unless the competent authority is satisfied that the person liable to pay the Tax has willfully failed to pay the same.

- 16. Recovery of unpaid dues.**- (1) If any sum on account of the Tax levied under Section 3 or as a penalty imposed under this Act is not paid within the time allowed for its payment and the person from whom it is due, does not show cause to the satisfaction of the Collector or any other person authorized by him, why he should not pay the same, such sum (inclusive of all cost of recovery) may be recovered under a warrant in the Prescribed form or in a form to the like effect to be signed by the Collector,-

(i) by distress or sale of the movable property belonging to such person; or

(ii) by attachment and sale of the immovable property belonging to him.

(2) The warrant may be addressed to an officer of the Excise and Taxation Department for execution, and in executing it he may obtain such assistance from other employees of the department as he may consider necessary.

(3) Notwithstanding anything contained in sub-Section (1), any sum on account of the Tax levied or penalty imposed under this Act remaining unrecovered shall be recoverable as arrears of land revenue.

(4) Notwithstanding anything contained in any law and notwithstanding any rights arising out of any contract or otherwise whatsoever, any sum due on account of the Tax levied under Section 3 or as a penalty imposed under this Act in respect of any building or land, shall subject to the prior payment of the land revenue, if any, due to the Government thereon, be a first charge upon such building or land and belonging to the person liable for such Tax or penalty.

**17. Power of Assessing Authority to require returns for valuation list.**

(1) In every case where a new valuation list is intended to be made for any Rating Area, the Assessing Authority shall give public notice of such intention in such manner as may be Prescribed and may serve a notice on the owner, occupier or lessee of any building or land in the such area, or on any one of them, requiring him or them, to make a return containing such particulars as may be Prescribed.

(2) Every person on whom a notice to make a return is served in pursuance of the provisions of this Section shall, within thirty days of the date of the service of the notice, make return in such form as is required by the notice, and deliver it in the manner so required to the Assessing Authority.

(3) If any person on whom such notice has been served, fails within the required period to submit such return, the Assessing Authority may proceed to value such property in such manner as it may deem fit.

**18. Power of Assessing Authority to require return at any time.**

If the Assessing Authority at any time desires any person, who is the owner, lessee or occupier of any building or land wholly or partly within the Rating Area, to make a return with respect to any of the matters regarding which a return may be prescribed, it may serve a notice on that person requiring the return, and that person shall, within thirty day from the service

of the notice send the required return to the Assessing Authority:

Provided that the Assessing Authority may, in its discretion, extend that period for the delivery of any such return.

- 19. Valuation list not to be rendered invalid by certain failure or omission.**- Any failure on the part of the Assessing Authority to complete any proceedings with respect to the preparation of a valuation list within the time required by this Act or the Rules, or the omission from valuation list of any matters required by the Rules to be included therein shall not, by itself, render the list invalid.
- 20. Assessing Authority, officers and servants to be deemed Public Servants.**- Every Assessing Authority and every officer working under the orders of such authority for the purposes of this Act, shall be deemed to be a Public Servant within the meaning of Section 21 of the Azad Penal Code, 1860 (XLV of 1860), as enforced in Azad Jammu and Kashmir.
- 21. Exclusion of jurisdiction of Civil Court.**- No civil Court shall have jurisdiction in any matter which the Government or an Assessing Authority or any officer or servant who is empowered by this Act or the rules made thereunder to dispose of, or take cognizance of the matter in which the Government or any Assessing Authority, officer or servant exercise any powers vested in it or him by or under this Act or the Rules.
- 22. Power to make Rules.**- (1) The Government may by notification in official gazette, make Rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing provisions such rules may provide for any or all of the following matters namely,-

  - (a) the appointment, power and duties of Assessing Authorities and other provisions with respect to such authorities;

- (b) the placing of identification marks, on and entry into or upon, any building or land;
- (c) the preparation and publication of valuation list, including publication and inspection of draft valuation lists, notices of objections and hearing of objections, and other matters incidental there to;
- (d) the practice and procedure to be followed on and in connection with appeals, including,-
  - (i) notice of appeals,
  - (ii) prescription of scales of costs, and
  - (iii) prescription of fees to be charged in connection with appeals;
- (e) the prescription of the form of any notice, valuation list, statement, return, or other document whatsoever which is required or authorized to be used under or for the purposes of this Act;
- (f) the mode of service of any notice, order or document required or authorized to be served;
- (g) the inspection and taking copies of an extracts from any draft valuation list, valuation list, notice of objections, proposal for amendment to the valuation list, notice of appeal, valuation made by valuer, and fees for such inspection or copies;
- (h) the appointment of valuers to advise or assist in connection with the valuation of buildings or lands and their powers and duties;
- (i) the time at and the manner in which the amount of Tax shall be paid to the Government;
- (j) the portion of the Tax to be refunded or remitted and the manner in which and the

conditions subject to which such refund or remission may be granted;

- (k) the prescription of fees to be charged in connection with any application made under this Act or the rules made thereunder; and
- (l) any matter which is required by this Act to be prescribed.

(3) In making any rules under sub-section (1) and (2), the Government may direct that the competent authority may impose a penalty not exceeding fifty thousand rupees on a person who is guilty of a breach of the provisions thereof.

**23. Overriding Effect.**- Notwithstanding anything contained in Azad Jammu and Kashmir Local Government Act, 1990 or any other law for the time being in force, the provisions of this Act shall have overriding effect on all other laws.”

(Sardar Rashid Kaleem)  
Deputy Secretary (Legislation)