

¹[AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR
LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT,
MUZAFFARABAD.

Dated the 23rd October, 1985.

No. LD/Leg (A)/2155-57/85, The following Act approved by the Azad Jammu and Kashmir Legislative Assembly at its meeting held on 5th October, 1985 and assented by the President on 21st October, 1985, is hereby punishable for general information:-

(ACT III OF 1985)

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to adapt and enforce is adapt and enforce the Sale Tax Act, 1951 (Act III of 1951) of Pakistan in Azad Jammu and Kashmir.

WHEREAS it is expedient to adapt and enforce the Sale Tax Act, 1951 (Act III of 1951) of Pakistan in Azad Jammu and Kashmir in the manner hereinafter appearing;

(1) It is hereby enacted as follows:-

(2) It shall come into force at once and shall be deemed to have taken effect on and from the 5th day of October, 1985.

1. **Short Title extent and commencement.**- (1) This Act may be called the Sales Tax (Adaptation) Act, 1985.
2. **Adaptation of the Act.**- The Sales Tax Act, 1951 (Act III of 1951) of Pakistan, hereinafter referred to as the said Act and all rules and notifications made or issued thereunder and in force in Pakistan immediately before commencement of this Act, are adapted and shall, as far as practicable, be in force in Azad Jammu and Kashmir subject to the modification that the expression “Central Government” and “Central Board of Revenue” shall, as far as practicable, be construed to refer to the Azad Government of the State of Jammu and Kashmir and Azad Jammu and Kashmir Board of Revenue, respectively, and reference to “Pakistan” shall be construed to refer to Azad Jammu and Kashmir.
3. **Removal of difficulties.**- If any difficulty or question arises in giving effect to the provisions of the said Act or this Act, the Government may, from time to time, give such directions as appear it to be necessary of the purpose of removal of such difficulty.

¹ Repealed by the Sales Tax (Adaptation) Act, 1993 (IV of 1993) dt. 15-03-1993 which will be printed in the relevant volume

4. **Repeal.**- The Sales Tax (Adaptation) Ordinance, 1985 (Ordinance CLXIX of 1985) is hereby repealed.

(Syed Atta Mohy-ud-Din Qadri)

Deputy Secretary]