

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

'MUZAFFARABAD'

Dated: 23.02.2026

No. LD/Legis./Ord./29-42/2026. The following Ordinance made by the President on the 20th day of February, 2026, is hereby published for general information.

[Ordinance III of 2026]

An

Ordinance

further to amend the Azad Jammu and Kashmir Finance Act, 1991, the Azad Jammu and Kashmir Finance Act, 2025 and Azad Jammu and Kashmir Education Cess Act, 1975 (Act IV of 1975)

Whereas, it is expedient further to amend the Azad Jammu and Kashmir Finance Act, 1991 (Act I of 1991), the Azad Jammu and Kashmir Finance Act, 2025 (Act IV of 2025) and Azad Jammu and Kashmir Education Cess Act, 1975 (Act IV of 1975) in the manner hereinafter appearing;

And Whereas, the Azad Jammu and Kashmir Legislative Assembly is not in session and the President Azad Jammu and Kashmir is satisfied that circumstances exist which render it necessary to take immediate action;


Now, Therefore, in exercise of the powers conferred by sub-Article (1) of Article 41 of the Azad Jammu and Kashmir Interim Constitution, 1974, the President is pleased to make and promulgate the following Ordinance:-

1. **Short title, extent and commencement.**- (1) This Ordinance may be called the Azad Jammu and Kashmir Finance (Amendment) Ordinance, 2026.
- (2) It shall extend to the whole of Azad Jammu and Kashmir.
- (3) It shall come into force at once.
2. **Amendment in the Azad Jammu and Kashmir Finance Act, 1991 (Act I of 1991).**- In the Azad Jammu and Kashmir Finance Act, 1991 (Act I of 1991), in sub-section (1) of Section 6, clause (g) shall be omitted.

3. **Amendment in the Azad Jammu and Kashmir Finance Act, 2025 (Act IV of 2025).**- In the Azad Jammu and Kashmir Finance Act, 2025 (Act IV of 2025), in sub-section (1) of Section 2, the words and expression “subject to the modification that amendments made in Sections 236-C, 236-K and its relevant rates mentioned in First Schedule of the Ordinance shall not be applicable”, shall be omitted.
4. **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), in Section 2, following amendments shall be made,-
- (i) After sub-section (3), the following proviso shall be added:-
- “Provided that the Cess shall not be charged on income tax leviable under Section 236-C and 236-K of Income Tax Ordinance, 2001.”
- (ii) sub-section (4) shall be omitted.

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President
Azad Jammu and Kashmir


23/02/2026

(Kiran Latif Awan)
Section Officer (Legislation)