

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

Dated the 14th July, 1992.

No. 735-40/LD/Leg/92. The following Act of the Assembly received the assent of the President on 8th July, 1992, is hereby published for general information:-

(Act XVI of 1992)

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 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, 1992.
(2) It extends to the whole of Azad Jammu and Kashmir.
(3) It shall come into force at once.

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

“3. Levy of tuition fee and Admission fee in Educational Institutions:-

The tuition fee shall be charged from the students studying in permanent Educational Institutions at the following rates:-

qd) Tuition Fee:-

- (i) Middle Classes. Rs. 3/- p.m.
- (ii) High Classes. Rs. 6/- p.m.
- (iii) Inter Classes in Colleges. Rs. 15/- p.m.
- (iv) Degree Classes. Rs. 20/- p.m.

(2) Admission Fee:-

- (i) Primary Classes. Rs. 1/-

(ii) Middle Classes. Rs. 5/-

(iii) High Classes. Rs. 10/-

- (iv) Inter Classes. Rs. 20/-
- (v) Degree Classes. Rs. 30/-

Amendment of Section 6, Act I of 1991.- In the Azad Jammu

and Kashmir Finance Act, 1991 (Act I of 1991), for Section 6,

the following shall be substituted namely:-

"6. Kashmir Liberation Cess. - The Kashmir Liberation Cess

shall be charged at the following rates:-

(a) Government Servants, Autonomous and Semi Autonomous Bodies and Azad Kashmir University.

S.No. | Particulars

1. BS- | to BS-4 Rs. 4/- p.m.
2. BS-5 to BS-7 Rs. 5/- p.m.
3. BS-8 to BS-10 Rs. 6/- p.m.
4. BS-11 to BS-13 Rs. 7/- p.m.
5. BS-14 to BS-15 Rs. 8/- p.m.
6. BS-16 Rs. 12/- p.m.
7. BS-17 Rs. 20/- p.m.
8. BS-18 Rs. 40/- p.m.
9. BS-19 Rs. 60/- p.m.
0. BS-20 Rs. 75/- p.m.
1. BS-21 Rs. 100/- p.m.
2. BS-22 Rs. 150/- p.m.
3. Judges High Court. Rs. 150/- p.m.
4. Chief Justice High Court. Rs. 200/- p.m.
- 1S. Judges Supreme Court. Rs. 225/- p.m.
6. Chief Justice Supreme | Rs. 250/- p.m,
Court.
7. M.L.As. Rs. 100/- p.m.
8. M.L.As, Members of | Rs. 150/- p.m.

Committees and

Parliamentary Secretaries.

9. Ministers/Speaker/Deputy Rs. 250/- p.m.

Speaker/Advisors.

20. Prime Minister. Rs. 500/- p.m.
21. President. Rs. 500/- p.m.

(b) Cess on Timber

25 paisas per Cft on timber extracted in Azad Jammu and Kashmir for Commercial purposes.

(c) Road Toll:-

qd) Load Carriers. Rs. 2/- per trip.

(2) Public Carriers. Rs. 2/- per trip.

(d) On registration and transfer of property:-

(1) | Value of property does not exceed Rs. | Rs. 12/-
25,000/-

(2) | Between 25,000/- to 1,00,000/- Rs. 25/-

(3) | Between Rs. 1,00,000/- to 2,00,000/- Rs. 40/-

(4) | Between Rs. 2,00,000/- to Rs. 5,00,000/- Rs. 60

(5) | Between Rs. 5,00,000/- to Rs. 10,00,000/- Rs. 125/-

(6) | Over 10,00,000/- i.e. 1.00m R. 1.5%

(e) On vehicular Transport:-

qd) Private Vehicles. Rs. 5/- per annum.

(2) Light Public vehicles." Rs. 10/- per annum.

(3) Heavy Vehicles: Rs. 25/- per annum.

(f) On Registration of Vehicles:-

qd) Motor Cycle. Rs. 3/-

(2) Cars/Jeeps. Rs. 5/-

(3) Light Vehicles. Rs. 8/-

(4) Heavy Vehicles. Rs. 15/-

(g) On Passports:-

Ordinary Rs. 20/- per passport on issue & renewal.

Urgent Rs. 50/- per passport on issue & renewal.

(h) Arms Licences:-

qd) Rs. 10/- per licence on issue and renewal per annum for all types of arms except pistol, Revolver and Muzzle loaders.

(2) On pistol Revolver and Muzzle loaders on issue and Renewal. Rs. 25/-.

(i) On Driving Licence:-

Licence issue and Renewal. Rs. 10/-

G) On free allotment, sale and purchase of plots:-

(i) Residential free of cost 7 marlas | Rs. 2/- p. marla.

plot.

(ii) Residential Other Plots:--

(a) Upto 7 marlas. Rs. 5/- per marla.

(b) More than 7 marlas. Rs. 10/- per marla.

(iii) Industrial Plot. Rs. 20/- per marla.

(iv) Commercial Plot. Rs. 50/- per marla.

(k) On Contractors:-

(i) Sale of tender form. Rs. 10/- per form.

(ii) On enlistment & Renewal. Rs. 20/- per form.

(l) On application form for service through Public Service Commission. Rs. 5/- per form.

(m) On Examination, nomination and. Domicile or State

Subject Certificate:-

(i) Matric. Rs. 02/-

(ii) F.A//F.Sc. Rs. 05/-

(iii) = B.A/B.Sc. Rs. 06/-

(iv) M.A.M.Sez Rs. 10/-

(v) Nomination application Rs. 02/-

(vi) State Subject/Domicile Certificate. Rs. 10/- per certificate.

(n) On miscellaneous:-

(i) On Registration of Nikah. Rs. 50/-

(ii) On issue of license to Pleaders. Rs. 50/-

(iii) | On issue of license to Pleaders. Rs. 25/-

(iv) | On issuance of license to | Rs. 100/-

Advocates in any Court.

(v) On issue of license to Medical | Rs. 100/- practitioners.

(vi) | On Registration of private | Rs. 500/- schools.

(vii) | On registration of Industries upto | Rs. 500/- value of Rs. 50,00,000/-

(viii) | On Registration of Industrial | Rs. 1000/-

above Rs. 50,00,000/-

(ix) | On establishment of any new | Rs. 1000/-

Branch of any Bank.

(x) On all Bank Branches at District | Rs. 1000/-

Head Quarters. per annum

(xi) | On all Bank Branches other than | Rs. 500/-

District Headquarter. per annum

(xii) | On insurance Companies. Rs. 1000/-

per annum

(xiii) | On Petrol Pumps. Rs. 500/-

per annum

(xiv) | On private vehicles on entry | Rs. 5/-

points (to Azad Jammu and

Kashmir).

Amendment of Act II of 1889.- In the Stamp Act, 1989, in Schedule I, the following amendments be made, namely:--

qd) In Article 1—

(i) In Sub-Article (b), for the figure “40”, the figure “50” shall be substituted;

(ii) for sub-Article (c), the following shall be substituted:-

“(c) where such amount exceeds Rs. 2,000- but does not exceed Rs. 10,000/- One rupee.”

(iii) the following new sub-Article (d) shall be added:-

“(d) where such amount exceeds Rs. 10,000/- Two rupees.”

(2) In Article 2, in sub-Article (b) for the word “thirty”, the word “Fifty” shall be substituted.

(3) In Article 4, for the word “Four” the word “Five” shall be substituted.

(4) In Article 5, in sub-Article (d), for the word “Four”, the word “Ten” shall be substituted.

(5) In Article 8, in sub-Article (b), for the word “Thirty”, the word “Fifty” shall be substituted.

(6) In Article 9, for the word “Twenty-five”, the word “Fifty” shall be substituted.

(7) In Article 10-

(i) In sub-Article (a), for the word “Fifty”, the words “One hundred” shall be substituted.

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(ii) In sub-Article (b), for the words "One hundred", the words "two hundred" shall be substituted.

(iii) In sub-Article (c), for the words "Two Hundred", the words "Three Hundred" shall be substituted;

(iv) for sub-Article (d), the following shall be substituted:--

"(d) | Where the nominal | One thousand
share capital exceeds | rupees.

Rs. 10,00,000/- but
does not exceed Rs.

50,00,000/-

(v) the following new sub-Article shall be added:-

"(e) | Where the nominal | Two — thousand

share capital exceeds | and five

Rs. 50,00,000/- hundred rupees.

(vi) under the heading "Exemption", for the words "Section 26 of the Companies Act, 1913", the words "the
Companies Ordinance, 1984" shall be substituted.

(8) In Article 11, for the words "Five hundred", the words

"Seven hundred and fifty" shall be substituted.

(9)

"rupees" shall be omitted.

(10)

In Article 17, for the word "Fifteen", the word "twenty

shall be substituted.

q)

"Two rupees" shall be substituted.

In Article 12, the words "subject to a maximum of fifty

"

In Article 19, for the words "Fifty paisas", the words

For Article 23, the following shall be substituted:-

Conveyance as defined by Section 2(10) not being a

Transfer charged or exempted under No. 62-

In case of
agricultural land:

Rupees five for every

rupees one hundred or part thereof of the value of the land.

In case of immovable property in an urban area:

Rupees eight and a half for every rupees one hundred or part thereof of the value of the property.

(12)

"23.

- (a)
- (b)
- (c)

In any other case:

Rupees six and a half for every rupees one hundred or part thereof of the value of the property.

Explanation L- For the purpose of sub-Article (b)-

qd) "urban area" shall mean--

Any built up area including land situated within or
adjourning such area, specified by notification by the
Government to be an urban area for the purposes of this clause.

Explanation:- For the purpose of this clause, "built up area"
shall mean land which is occupied as site of a building or
enclosure and is not used for agricultural purpose or a purpose
subservient to agriculture.

(2) Duty chargeable in respect of instruments relating to
property in an urban area specified by the Government under
clause (1) shall be effective from the date such area is specified
as urban area.

Explanation II:- Any reference in Schedule I to Article 23 shall
mean a reference to sub-Articles (a) and (c) only.

(13) In Article 24, in sub-Article (ii), for the word "Four", the
word "Five" shall be substituted.

(14) — In Article 25, in sub-Article (b), for the word "Four", the
word "Five" shall be substituted.

(15) In Article 30, in sub-Article (a), for the words "five
hundred" the words, "one thousand" shall be substituted.

(16) In Article 31, in sub-Article (a), for the word "one" the
word "Two" shall be substituted.

(17) _ For Article 33, the following shall be substituted:-

"GIFT. Instrument. of, not being a SETTLEMENT (No. 58) OR
WILL OR TRANSFER (No. 62).

(i) | When executed in favour | Two rupees for every rupees
of legal heirs in respect | one hundred or part thereof

of agricultural land. of the value of the property
asset forth in such
instrument.

(ii) | In any other case, in | Five rupees for every rupees
respect of agricultural | one hundred or part thereof
land. of the value of the property.

(iii) | Other property. Six rupees for every rupees
one hundred or part thereof
of the value of the property."

(18) In Article 36, for the words "Fifty paisas", the words
"Two rupees" shall be substituted.

(19) — In Article 37, for the words “Fifty paisas”, the words “Two rupees” shall be substituted.

(20) In Article 38, for the words “Twenty-five”, the words “Thirty” shall be substituted.

(21) — In Article 39

(i) In sub-Article (a), for the words “Section 35 of the Companies Act, 1913” and “seventy-five”, the words “the Companies Ordinance, 1984” and “one hundred” shall respectively be substituted;

(ii) in sub-Article (b), for the words “Two hundred”, the words “Two hundred and fifty” shall be substituted; and

(iii) | under heading “Exemption”, for the words “Section 26 of the Companies Act, 1913”, the words “the Companies Ordinance, 1984 shall be substituted.

(22) In Article 41, in sub-Article (b), for the words “Fifty paisas”, wherever occurring, the words “One rupees” shall be substituted.

(23) In Article 42, for the word “Four”, the words “Five” shall be substituted.

(24) In Article 43—

(i) in sub-Article (a), for the words “Fifty paisas”, the words “Two rupees”, shall be substituted;

(ii) in sub-Article (b), for the words “Twenty-five paisas”. the words “Two Rupees”, shall be substituted;

(iii) in»sub-Article (c), for the words “Twenty-five paisas”, the words “One rupee”, shall be substituted.

(25) In Article 44, for the word “Four”, the word “Five” shall be substituted.

(26) In Article 46—

(i) in sub-Article (A), for the figure “500”, the figure “10,000” and for the words “Ten” and “Fifty”, the words “Fifty” and Two hundred and fifty” shall respectively be substituted.

(ii) in sub-Article (B), for the words "Twenty-five rupees", the words "half of the Stamp duty payable on original" shall be substituted.

(27) In Article 48—

(i) in sub-Article (a), for the word "Two", the word "Ten" shall be substituted.

(ii) in sub-Article (b), for the word "Five", the word "Ten" shall be substituted.

(iii) in sub-Article (c), for the words "Twenty-five", the word "Fifty" shall be substituted.

(iv) in sub-Article (f), for the word "Five", the word "Ten" shall be substituted.

(28) In Article 52, for the words "Twenty-five paisas", the words "Two rupees" shall be substituted.

(29) — In Article 53—

(i) in sub-Article (b), for the word "Forty" the word "Fifty" shall be substituted;

(ii) for sub-Article (c), the following shall be substituted:—

"(c) When such amount or value exceeds Rs. 2,000/- but does not exceed Rs. 10,000/- One rupees."

(iii) the following new sub-Article (d) shall be added:—

"(d) where such amount exceeds Rs. 10,000/- Two rupees."

(30) In Article 54, in sub-Article (b), for the word "Thirty", the word "Fifty" shall be substituted.

(31) For Article 55, the following shall be substituted.

"(55)

RELEASE, that is to say any) The same duty as on a instrument (not being such a Bond (No. 15) for such release as is provided for by amount of the claim or Section 23-A) whereby a value of the property." person renounces; a claim upon another person or "against any specified property.

(32) — In 'Article 57, in sub-Article (b), for the word "Thirty", the word "Fifty" shall be substituted.

(33).—In Article 61, in sub-Article (b), for the words "Fifty" shall be substituted.

(i) In sub-Article (c), in clause (ii), for the word "Thirty", the word "Fifty" shall be substituted; and

(ii) In sub-Article (d), for the word "Thirty" the word "Fifty" shall be substituted.

(35) In Article 64, for the words "Thirty" wherever occurring the word "fifty" shall be substituted.

Sd/-

(Syed Shakir Shah)

