

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

Dated the 15. 07. 1999.

No. 285-94/LD/99. The following Act of the Assembly received the
assent of the President on the 11th day of July, 1999, is hereby published
for general information:-
(ACT VIII OF 1999)

AN

ACT

to give effect to the financial proposals of the 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 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, 1999.

(2) It extends to the whole of Azad Jammu and Kashmir.

(3) It shall come into force at once.

2. Amendment of Motor Vehicles Ordinance, 1971:- In the Azad
Jammu and Kashmir Motor Vehicles Ordinance, 1971
hereinafter referred to as the said Ordinance, after Section 23, a
new Section 23-A shall be added as under:-

“23-A. Penalty in default of Registration:- If any owner of a
motor vehicle imported into country or purchased from
any authorised manufacturer in the country, fails to
register it within sixty days of its import or purchase, as
the case may be, he shall besides the registration fee
prescribed under the rules be liable to a penalty at the
following rates:-

(i) Where the default does not exceed Rs.2000/= (Two
thousand)

(ii) Where the default exceed Rs.5000/= (Five thousand); and six months;

(iii) Where the default exceeds one year, rupees 5000 plus

Rupees 500 for each exceeding month,

3. Amendment of Section 25, Motor Vehicles Ordinance, 1971:-

In the said Ordinance, for Section 25 the following shall be substituted, namely:-

"25. Registration how to be made:- (1) An application for

registration of a motor vehicle shall be made to the registering authority by the owner personally or through a duly authorised agent, in Form "F" as set forth in the First schedule to the said Ordinance along with following documents:-

- (a) import permit, bill of entry and the bill of lading through which the motor vehicle is imported and papers indicating the payment of Customs duty etc., leviable on the import of such motor vehicle;
- (b) sale authority letter and invoice issued by the authorised manufacturer of the motor vehicle or by his authorised dealer in Pakistan/ Azad Jammu and Kashmir; and
- (c) in case of re-registration under section 30 of the said Ordinance, or transfer of ownership, the registration certificate issued by the original registering authority together with a "No Objection Certificate (NOC)" issued by it and transfer letter duly attested.

(2) The registering authority shall, in accordance with the provisions of the said Ordinance, issue to the owner of the motor vehicle a certificate of registration in form "G" on payment of prescribed fee as set forth in the first Schedule to the said Ordinance and shall enter the particulars of such certificate in the register to be maintained by it in this behalf.

(3) The registering authority shall assign to motor vehicles for display thereon, in the prescribed manner, a distinguishing mark (in this Act referred to as registration mark), containing the name of the AJ&K State and the name of the district where the vehicle is registered and such letter or group of letters and figures as may be prescribed.

(4) The certificate issued under subsection (2) shall be provisional certificate till documents referred to in

clauses (a), (b) and (c) of subsection (1) are verified from the concerned agencies by the registering authority: Provided that if the concerned agencies fail to verify the documents within a period of one year from the date of reference, it shall be presumed that the documents produced are fake and the provisional certificate shall stand suspended and cancelled as provided in Section 34 and 35 of the said Ordinance:

(2)

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Provided further that the motor vehicles of which the registration certificate is cancelled under the first proviso or the motor vehicles owner or keepers whereof may fail to produce any valid documents in support of their ownership, shall be seized by the Government and disposed of in the prescribed manner.

(5) In every district each series shall start from No.1001 and shall end at No.9998:

Provided that serial numbers 1111, 2222, 3333, 4444, 5555, 6666, 7777, 8888, 9999 in each series shall not be assigned to any motor vehicle.

(6) The number plates to be affixed on motor vehicles for display shall be provided by Government to the owners of the motor vehicles on such payment as may be fixed by Government from time to time.

(7) The motor vehicle registered in a district under this Section shall not be registered in any other district of the Azad Jammu and Kashmir.

(8) Government may, by notification in the official Gazette, allow the motor vehicles already registered in the Azad Jammu and Kashmir under the old system to continue to display the old registration marks till such time as new registration mark, in the manner specified therein, are assigned to them:

Provided that till such notification is issued, it shall not be unlawful for the owners of such motor vehicles to display the old registration marks."

(9) In the said Ordinance, the Sixth Schedule shall be deleted.

Tax_on_Luxury_Vehicles.-- (1) There shall be, levied and collected a one time tax at the following rates on luxury vehicles manufactured abroad and registered in Azad Jammu and Kashmir after 30th June, 1999 or registered after the said date outside the Azad Jammu and Kashmir and plying permanently in the Azad Jammu and Kashmir;--

Mercedes Benz, BMW, Jaguer, Rolls Royce car or cars of such other makes as may be notified by the Government:-

1)

(ai)

With engine capacity Rs. 1,00,000.00
2000cc;

With engine capacity Rs. 2,00,000.00
exceeding 2000cc;

The tax shall be payable by the owner of the vehicle.
Adaptation of amendments in Sales Tax Act, 1990:-

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(1) Except otherwise legislated by an Act of Assembly all the amendments made in the Sales Tax Act, 1990 and all rules, notifications, Circulars and orders made or issued thereunder as enforce in Pakistan at any time on or after the 2nd February, 1999 and before the commencement of this Act shall also be deemed to have been made at the same time in the said Act as is enforce in the Azad Jammu and Kashmir by virtue of the Azad Jammu and Kashmir Sales Tax (Adaptation) Act, 1993 (Act IV of 1993).

(2) Notwithstanding any judgement or decision of any Court including High Court and Supreme Court of Azad Jammu and Kashmir, anything done, tax levied, charged or collected, proceeding initiated, notices issued, order passed, penalty imposed, appointments made, power exercised or power conferred on any authority on or after the 2nd February, 1999, in accordance with the amendments made in Sales Tax Act, 1990 (Act VII of 1990) 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 the coming into force of this Act shall be leviable, chargeable and recoverable in accordance with the said amendments.

(3) In Section 3, except in clause (b), in section 5, in section 6, except in subsection (1), and in section 14 of Sales Tax Act, 1990 as adapted in Azad Jammu and Kashmir wherever the words "in Azad Jammu and Kashmir" occur, the words "or Pakistan" shall be substituted and shall always be deemed to have been so substituted in the said Act.

Adaptation of the amendments of Central Excises Act, 1944:-

(1) Except otherwise legislated by an Act of Assembly, all the amendments made in the Central Excises Act, 1944 (Act I of 1944) and all rules, notifications, circulars and orders, made or issued thereunder as enforce in Pakistan at any time on or after the 2nd February, 1999, and before the commencement of this Act shall also be deemed to have been made at the same time in the said Act as enforce in Azad Jammu and Kashmir by virtue of the Excise and Salt (Adaptation) Act, 1990 (Act II of 1990).

(2) Notwithstanding any Judgement or decision of any Court including High Court and Supreme Court of Azad Jammu and Kashmir, anything done, tax levied, charged or collected, proceeding initiated, notices issued, order passed, penalty imposed, appointments made, power exercised or power conferred on any authority on or after the 2nd February, 1999, in

accordance with the amendments made in Central Excises Act, 1944 (Act I of 1944), 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 the coming into force of this Act shall be leviable, chargeable and recoverable in accordance with the said amendments.

Sd/- TRSHAD AHMED QURESHI)

DEPUTY SECRETARY

LAW, JUSTICE & PARLIAMENTARY
AFFAIRS DEPARTMENT