

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

Dated: 6-8- 2013

No. LD/Legis/804-14/2013. The following Act of Assembly received the assent of the President on 29" day of June, 2013, is hereby published for general information.

(ACT I OF 2013)

An

Act

to give effect to financial proposals of Azad Government of the State of Jammu and Kashmir

WHEREAS it is expedient to make provisions to give effect to financial proposals of Azad Government of the State of Jammu and Kashmir to consolidate and amend certain fiscal laws for the purposes hereinafter appearing;

Therefore, it is hereby enacted as follows:

2. Short title, Extent and Commencement:- (1) This Act may be called the Azad Jammu and Kashmir Finance Act, 2013.

(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 and all rules, notifications, circulars and orders made or issued thereunder, as enforced in Pakistan at any time on or after the 11" day of July, 2012 and before the commencement of this Act, shall 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.

(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 11th day of July, 2012,



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 these amendments.

Adaptation of the amendments in Federal Excise Act, 2005.-  
qd) 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 and all rules, notifications, circulars and other orders made or issued thereunder, as enforced in Pakistan at any time on or after the 11th day of July, 2012, 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.

(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 11th day of July, 2012, 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 these amendments.

Amendments in Azad Jammu \_ and Kashmir Sales Tax (Tax on Services) Act, 2001 (Act XXIV of 2001).- In Azad Jammu and Kashmir Sales Tax (Tax on Services) Act, 2001 (Act XXIV of 2001), in sub-section (1) of Section 3, for the word, "sixteen", the word "seventeen" shall be substituted.

Substitution of Schedule of West Pakistan Motor Vehicles Taxation Act, 1958 (Act XXXII\_ of 1958).- In West Pakistan Motor Vehicles Taxation Act, 1958 (Act XXXII of 1958), as adapted in Azad Jammu and Kashmir, the existing Schedule shall be substituted and shall be deemed to have been so substituted on and from 01.07.2012 as under:-

Schedule

Sr. No.

Schedule Description of Motor Vehicles

Annual Rates  
of Tax

2

3

(1) @)

Motor Cycle and Scooters:

(b) Motor Cycle drawing a side trailer or cabin:

(2) Vehicles (including tricycles) used for the transport or haulage or goods or materials weighing more than 410 Kg in unladen weight:-

(a) Electrical propelled vehicles not exceeding 1250 kg unladen weight :

(b) Vehicles with maximum \_ laden capacity not exceeding 2030 Kg (including delivery vans ):

(c) Vehicles with maximum laden capacity exceeding 2030 Kg but not exceeding 4060 Kg:

Vehicles with maximum \_ laden capacity exceeding 4060 Kg but not exceeding 6090 kg:

(e) Vehicles with maximum laden capacity exceeding 6090 Kg but not exceeding 8120 Kg:

(f) Vehicles with maximum laden capacity exceeding 8120 Kg but not exceeding 12000 Kg:

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(g) Vehicles with long trailers or other vehicles with maximum laden

capacity exceeding 12000 Kg but not

exceeding 16000 Kg:

33

Rs. 1200/- once  
for all at the  
time of  
registration

Rs. 1500/- once  
for all at the  
time of  
registration

Rs. 500/-

Rs. 500/-

Rs. 700/-

Rs. 1200/-

Rs. 1700/-

Rs. 2000/-

Rs. 3000/-

(h) Vehicles with long trailers or other vehicles with maximum laden capacity exceeding 16000 Kg:

Rs. 4000/-

(2) Vehicles plying for hire and ordinarily used for the transport of passengers (taxies/buses):-

(a) Tricycles propelled by mechanical power (Rickshaw cabs) with seating capacity of not more than 3 persons:

(b) Tricycle propelled by mechanical power (Motor Cycle Rickshaw with seating capacity of not more than 6 persons):

(2) Mini buses with a seating capacity of more than 6 persons and less than 20 persons plying for hire the exclusively within the limits of Corporation, Municipality or Cantonment:

(3) Other vehicles with seating capacity of:-

(a) Not more than 6 persons (motor cabs):-

(i) Not exceeding 1000CC:

(ii) Exceeding 1000CC but not exceeding 1300CC:

(iii) Exceeding 1300CC but not exceeding 1500CC:

(iv) Exceeding 1500CC but not exceeding 2000CC:

(v) Exceeding 2000CC but not exceeding 2500CC:

(vi) Exceeding 2500CC:

(b) More than 6 person:-

(i) Non Air-conditioned:

Rs. 400/-

Rs. 400/-

Rs. 150/- per

seat per annum

Rs. 600/-

Rs. 750/-

Rs. 900/-

Rs. 2700/-

Rs. 2700/-

Rs. 2700/-

Rs. 150 per seat  
per annum

(ii) Air-conditioned:

(4) Motor vehicles with a seating capacity of more than 20 persons plying for hire exclusively within the limits of Corporation, Municipal or Cantonment or partly within or partly outside such limits with 60% of the total length of the route falling within the limits of Corporation, Municipality or Cantonment:

(5) Other vehicles with seating capacity of more than 4 persons every additional person that can thus be seated up to 14 in addition:

(6) Other vehicles with seating capacity of more than 14 persons for every additional seat:

Rs. 200 per seat  
per annum

Rs. 150 per seat  
per annum

Falls in above  
category (3) (b)

Falls in above  
category (3) (b)

(1) Motor Vehicles (Motor Cabs/Jeeps)  
other than those mentioned above  
having:-

(a) Seating capacity of not more than 3 persons:

(b) seating capacity of more than 3 persons, but not more than 6 persons:-

(ij) with engine power not exceeding 1000CC:

(ii) with engine power exceeding 1000CC but not exceeding 1300CC:

(iii) With engine power exceeding 1300CC but not exceeding 1500CC:

(iv) With engine power exceeding

1500CC but not exceeding

2000CC:

35

Rs. 250/-

Rs. 500/-

Rs. 1000/-

Rs. 1500/-

Rs. 2000/-

(v) With engine power exceeding | Rs. 3000/-  
2000CC but not exceeding  
2500CC:

(vi) With engine power exceeding Rs. 3500/-  
2500CC:

(2) Seating capacity of more than 6  
persons:-

(i) Other than buses and station wagons | Rs.150/- per seat  
plying for hire: per annum

(ii) Buses and station wagons not plying | Rs.100/- per seat  
for hire: per annum

Repeal.-The West Pakistan Motor Vehicles Taxation  
(Amendment) Ordinance, 2013 (Ordinance XXVI of 2013) is  
hereby repealed.

Sd/-  
(Ch. Muhammad Nawaz)  
Section Officer Legislation