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EXTRAORDINARY

GOVERNMENT



REGISTERED NO. P.III

GAZETTE

KHYBER PAKHTUNKHWA

Published by Authority

PESHAWAR, FRIDAY, 23rd AUGUST, 2024.

PROVINCIAL ASSEMBLY SECRETARIAT KHYBER PAKHTUNKHWA

NOTIFICATION

Dated Peshawar, the 23rd August, 2024.

No. PA/Khyber Pakhtunkhwa/Bills-07/2024/3940.— The Khyber Pakhtunkhwa Zakat and Ushr (Amendment) Bill, 2024 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 9th August, 2024 and assented to by the Governor of the Khyber Pakhtunkhwa on 21st August, 2024 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

THE KHYBER PAKHTUNKHWA ZAKAT AND USHR (AMENDMENT) ACT, 2024. (KHYBER PAKHTUNKHWA ACT NO. VIII OF 2024)

(First published after having received the assent of the Governor of the Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa. (Extraordinary), dated the 23rd August, 2024).

AN

further to amend the Khyber Pakhtunkhwa Zakat and Ushr Act, 2011.

WHEREAS, it is expedient further to amend the Khyber Pakhtunkhwa Zakat and Ushr Act. 2011 (Khyber Pakhtunkhwa Act No. XVII of 2011), for the purposes hereinafter appearing;

It is hereby enacted by the Provincial Assembly of Khyber Pakhtunkhwa as follows:

- 1. Short title and commencement.---(1) This Act may be called the Khyber Pakhtunkhwa Zakat and Ushr (Amendment) Act, 2024.
 - (2) It shall come into force at once.

- 2. Amendment of section 2 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the Khyber Pakhtunkhwa Zakat and Ushr Act, 2011 (Khyber Pakhtunkhwa Act No. XVII of 2011), hereinafter referred to as the said Act, in section 2,-
 - (a) in clause (iii), for the words "Zakat funds", the words "Philanthropic Contributions Fund" shall be substituted;
 - (b) after clause (viii), the following new clause shall be inserted, namely:
 - "(viii-a) "Department" means the Zakat, Ushr, Social Welfare, Special Education and Women Empowerment Department of Government;";
 - (c) after clause (xxvii), the following new clause shall be inserted, namely:
 - "(xxvii-a) "Search and Scrutiny Committee" means the Search and Scrutiny Committee established under section 14B of this Act;"; and
 - (d) after clause (xxxiii), the following new clause shall be inserted, namely:

 "(xxxiii-a) "Philanthropic Contributions Fund" means the Fund established under section 7A of this Act;".
- 3. Substitution of section 6 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, for section 6, the following shall be substituted, namely:
 - **"6.** Mode of assessment and collection of Ushr.---(1) The Revenue and Estate Department shall assess and collect Ushr in respect of a land owner, guarantor, lessor, lessee or land holder in the prescribed manner, and maintain the record containing such information for a crop season, as may be required for the purposes of this Act.
 - (2) The liability of the lessor and lessee in case of lease or in any other case the liability of land owner and land holder to pay Ushr shall be equitably apportioned between them by the Tehsildar concerned.
 - (3) An assessee aggrieved by the assessment under sub-section (1), or, a lessor or lessee or land owner or land holder, aggrieved by the apportionment under sub-section (2), may, within thirty days of the Revenue and Estate Department announcing the assessment, or, as the case may be, apportionment, apply, in the prescribed form and manner to the District Collector for a revision of the assessment or apportionment.

(4) The District Collector may, at any time, either of his own motion or on the application of an adult Muslim residing within his jurisdiction, make an order enhancing the liability assessed under sub-section (1), or apportioned under sub-section (2):

Provided that no such order shall be made unless the person likely to be affected has been given an opportunity of showing cause against it and of being heard.

- (5) The District Collector to whom application is made under sub-section (3) or sub-section (4), or who takes up a matter under sub-section (4), of his own motion, shall give his decision within a period not exceeding one month counted from the date on which he receives the application or, as the case may be, he so takes up the matter and such decision shall be final and shall not be questioned before any court or other authority.
- (6) The assessment as determined under sub-section (1), or as the case may be, the re-assessment under sub-section (4) or sub-section (5), shall be paid by the assessee and collected by the Revenue and Estate Department in such a manner, as may be prescribed, and shall be deposited into the District Zakat Fund.
- (7) Where the recovery of Ushr, compulsorily realizable under this Act, falls into arrears, the Tehsildar shall proceed to recover the amount so specified as if it were arrears of land revenue."
- 4. Amendment of the title of CHAPTER-IV of the Khyber Pakhtunkhwa Act No. XVII of 2011.—In the said Act, in the title of CHAPTER-IV, the word "Zakat" shall be deleted.
- 5. Amendment of section 7 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, in section 7,-
 - (a) in clause (a), sub-clause (iv) shall be deleted;
 - (b) in clause (b),-
 - in sub-clause (i), after the words "Provincial Zakat Fund", the words and commas "or the Philanthropic Contributions Fund, as the case may be," shall be added; and
 - (ii) sub-clause (v) shall be deleted; and
 - (c) in clause (c),-

- (i) in sub-clause (iii), after the words "Provincial Zakat Fund", the words and commas "or the Philanthropic Contributions Fund, as the case may be," shall be added and the semi-colon shall be replaced by a full stop; and
 - (ii) sub-clause (iv) shall be deleted.
- 6. Insertion of new section 7A of the Khyber Pakhtunkhwa Act No. XVII of 2011.--In the said Act, after section 7, the following new section shall be inserted, namely:
 - "7A. Establishment of Philanthropic Contributions Fund.---There shall be a Philanthropic Contributions Fund to which shall be credited
 - grants, atiyaat and any other receipts including voluntary contributions (a) made by Pakistani citizens and other persons residing abroad;
 - such grants, atiyaat, contributions received by a District Committee and (b) other receipts as specified by the Department; and
 - transfer of funds other than Zakat Funds, if any, from the Federal (c) Government or Government or any non-government organization or private firm.".
- Amendment of section 8 of the Khyber Pakhtunkhwa Act No. XVII of 2011.--In the said Act, in section 8,-
 - (a) in the marginal heading, the word "Zakat" shall be deleted;
 - in the body of the section, after the words "Ushr proceeds", the words "and (b) the Philanthropic Contributions Fund" shall be inserted;
 - (c) in clause (a), in the proviso, the semi-colon appearing at the end shall be substituted with a colon and thereafter, the following new proviso shall be added, namely:
 - "Provided further that for the utilization of the moneys in the Philanthropic Contributions Fund, the Department shall decide modalities in such form and manner, as may be prescribed by rules;";
 - in clause (c), for the existing proviso, the following shall be substituted, (d) namely:

"Provided that-

- (i) the expenditure on the administrative organization of the Chief Administrator, the Zakat and Ushr Council, and a District Committee shall be met by Government;
- (ii) the funds under the head administrative expenditure not exceeding fifteen percent approved in the Zakat Budget shall be retained in the Provincial Zakat Fund and Philanthropic Contributions Fund to meet expenditure of salaries of the Zakat paid staff, such additional expenditure of a Local Committee and expenditure on account of transaction charges with respect to payment to Mustahiqeen-e-Zakat, as may be approved by the Zakat and Ushr Council:

Provided that where expenditure on the administrative organization of a District Committee is not fully met by Government due to paucity of funds during a financial year, the Zakat and Ushr Council may provide supplementary funds not exceeding two percent from within the limit specified in clause (ii):

Provided further that the banking services and the services connected with the assessment, collection or disbursement of Zakat and Ushr realizable on compulsory basis under this Act shall be rendered free of charge, except that the Chief Administrator, in regard to Ushr, shall authorize payment or remuneration for any specified services:

Provided also that the Chairman and volunteer members of the Zakat and Ushr Council shall be entitled to receive TA/DA from Government exchequer equal to BPS-20 and BPS-19 respectively for attending the Zakat and Ushr Council meetings personally;"; and

(e) in clause (e), after the word "Shariah" the words and comma "in case of Zakat Fund and for any purpose permitted by the Department, in case of the Philanthropic Contributions Fund" shall be inserted.

- 8. Amendment of section 9 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, in section 9,-
 - (a) in the marginal heading, the word "Zakat" shall be deleted;
 - (b) after sub-section (1), the following new sub-section shall be inserted, namely:
 - "(1-a) The Department shall prepare budget in respect of the Philanthropic Contributions Fund for each financial year and may disburse funds from the Philanthropic Contributions Fund for programs as may be prescribed by rules."; and
 - (c) for sub-section (2), the following shall be substituted, namely:
 - "(2) A District Committee may make disbursements and transfer funds through crossed cheques or bank advice, banks, post offices or any other financial institutions from District Zakat Fund to the eligible persons or to a Local Zakat Fund or to any other institution or incur other administrative expenditure subject to such conditions, as may be prescribed and may, whenever directed by the Zakat and Ushr Council or the Department, as the case may be, transfer any funds surplus to its needs, to the Provincial Zakat Fund and Philanthropic Contributions Fund respectively."
- 9. Amendment of section 10 of the Khyber Pakhtunkhwa Act No. XVII of 2011.--- In the said Act, in section 10,-
 - (a) for sub-section (1), the following shall be substituted, namely:
 - "(1) The accounts of the Provincial Zakat Fund and the Philanthropic Contributions Fund, as the case may be, shall be maintained and operated by the Chief Administrator and Secretary of the Department respectively or any officers authorized by them whereas the accounts of District Zakat Fund and a Local Zakat Fund shall respectively be maintained and operated by the District Zakat Officer and Chairman District Committee in the case of District Zakat Fund and by the Chairman and Vice Chairman of the Local Committee in the case of Local Zakat Fund, as the case may be, in such form and manner, as may be prescribed; provided that where the ex-officio members act as the District Committee under 14A of this Act, the District Zakat Officer shall maintain and operate the accounts of District Zakat Fund."; and

- (b) in sub-section (2), after the words "the Zakat Funds", the words "and the Philanthropic Contributions Funds" shall be inserted.
- 10. Amendment of section 11 of the Khyber Pakhtunkhwa Act No. XVII of 2011.--- In the said Act, in section 11,-
 - (a) in sub-section (1),-
 - (i) after the words "the Provincial Zakat Fund", the words "and the Philanthropic Contributions Fund" shall be inserted; and
 - (ii) after the words and comma "the Zakat and Ushr Council,", the words and commas "in respect of Provincial Zakat Fund, and the Department in respect of the Philanthropic Contributions Fund," shall be inserted;
 - (b) in sub-section (3), for the words "the District Committee", the words "the Zakat and Ushr Council" shall be substituted;
 - (c) for sub-section (5), the following shall be substituted, namely:
 - "(5) The annual report of the Auditor General of Pakistan on the **Provincial** Zakat Fund, the Philanthropic Contributions Fund, a District Zakat Fund or a Local Zakat Fund shall be laid before the Provincial Assembly.";
 - (d) for sub-section (6), the following shall be substituted, namely:
 - "(6) Nothing in this section shall be deemed to prevent the Zakat and Ushr Council and the Department from getting audited the Provincial Zakat Fund, the Philanthropic Contributions Fund, a District Zakat Fund and Local Zakat Fund respectively, as the case may be."; and
 - (e) in sub-section (7), after the words and comma "the Provincial Zakat Fund,", the words and comma "the Philanthropic Contributions Fund," shall be inserted.
- 11. Substitution of section 12 of the Khyber Pakhtunkhwa Act No. XVII of 2011.—In the said Act, for section 12, the following shall be substituted, namely:
 - **"12. Khyber Pakhtunkhwa Zakat and Ushr Council.---**(1) Government shall, by **motification** in the official Gazette, establish the Khyber Pakhtunkhwa Zakat and **Ushr Council to** exercise general superintendence and control over matters relating to **Zakat and Ushr**, particularly the Zakat Funds in the Province and the maintenance of **their accounts** in the prescribed manner.

- Government if such directives are not inconsistent with the provisions of this Act and the mandate of the Zakat and Ushr Council under this Act in relation to matters pertaining to Zakat and Ushr.
 - (3) The Zakat and Ushr Council shall consist of-
 - (a) a Chairman;
 - six male persons, of whom, two shall be Islamic scholars and one representative of a well-established and recognized donor organization;
 - (c) three women;
 - (d) the Senior Member Board of Revenue, Revenue and Estate Department;
 - (e) the Secretary to Government, Finance Department:
 - (f) the Secretary to Government, Health Department; and
 - (g) the Chief Administrator, who shall also be the Secretary of the Zakat and Ushr Council.
- (4) The Chairman and members at clauses (b) and (c) of sub-section (3), shall be Muslim persons of not less than thirty-five years of age and shall be bonafide residents of the Province and who shall be a graduate or hold a BS or its equivalent qualification and possess experience in administration or legal matters or philanthropy etc. and shall be appointed by the Government, from amongst panels of candidates recommended by the Search and Scrutiny committee.
- (5) The Chairman may co-opt any person to attend meetings of the Zakat and Ushr Council, however, such a member may participate in the discussions but shall have no right of vote.
- (6) The Chairman and members at clauses (b) and (c) of sub-section (3) shall hold office for a term of five years and shall be eligible for re-appointment for another similar term only once.

- (7) The Chairman or a member at clauses (b) and (c) of sub-section (3), may tender their resignation from their office to the Government.
- (8) The Government may remove the Chairman and members at clause (b) and (c) of sub-section (3) on any or a combination of the following grounds, namely:
 - (a) willful absence from three consecutive meetings of the Zakat and Ushr Council without cogent reasons;
 - (b) abuse of powers or acting in a manner contrary to public interest:
 - (c) indulgence in anti-social activities; or
 - (d) convicted of an offence involving moral turpitude:

Provided that the **Chairman** or such member shall be accorded an opportunity of hearing by the Government.

- (9) Subject to sub-section (7), the **Chairman** or a member at clauses (b) and (c) of sub-section (3), as the case may be, **shall continue** to hold office until his resignation is accepted by the Government.
- (10) Any vacancy in the office of **Chairman** or member at clauses (b) and (c) of sub-section (3), shall be filled in **accordance** with sub-section (4), by nomination of a person qualified to hold the **office**.
- (11) The Chairman or the member **appointed** under sub-section (10), shall hold office for the unexpired term of his predecessor.
- (12) The quorum for meetings of the Zakat and Ushr Council shall be one half of its total membership.".
- 12. Insertion of section 12A in the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, after section 12. the following new section shall be inserted, namely:
 - "12A. Powers of the official members to act as Zakat and Ushr Council.---(1) In case the Zakat and Ushr Council is non-existent due to completion of its tenure or any other unavoidable circumstances, its functions shall be performed temporarily by the ex-officio members of the Zakat and Ushr Council mentioned in sub-section (3) of section 12 of this Act. The Chief Administrator being Secretary of the Zakat and Ushr Council shall act as Chairperson of the Zakat and Ushr Council when the ex-officio members act as Zakat and Ushr Council:

Provided that in either case, the new Zakat and Ushr Council shall be constituted within ninety days from the date of expiry of tenure or the date on which the Zakat and Ushr Council becomes non-existent due to any other reasons, as the case may be.

- (2) During the interregnum period mentioned in sub-section (1), the exofficio members shall act as Zakat and Ushr Council.".
- 13. Substitution of section 13 of the Khyber Pakhtunkhwa Act No. XVII of 2011.--- In the said Act, for section 13, the following shall be substituted, namely:
 - **"13. Chief Administrator.—**For carrying out the purposes of this Act, the Secretary of the Department shall be the Chief Administrator:

Provided that the Chief Administrator may delegate his powers to the Administrator:

Provided further that the post of Administrator shall be filled from amongst the officers of Provincial Zakat Administration.".

- 14. Amendment of section 14 of the Khyber Pakhtunkhwa Act No. XVII of 2011.--- In the said Act, in section 14,-
 - (a) for sub-section (3), the following shall be substituted, namely:
 - "(3) The District Committee shall consist of-
 - (a) a Chairman who shall be non-official;
 - (b) six male persons, of whom, one shall be the representative of the Trade Union of the District;
 - (c) three women;
 - (d) the Deputy Commissioner or his representative not below the rank of BPS-17;
 - (e) the District Social Welfare Officer concerned; and
 - (f) the District Zakat Officer concerned, who shall also be the Secretary of the District Committee.";

- (b) after sub-section (3), as so substituted, the following new sub-section shall be inserted, namely:
 - "(3A) The quorum for meetings of the District Committee shall be one half of its total membership.";
 - (c) for sub-section (4), the following shall be substituted, namely:
 - "(4) The Zakat and Ushr Council shall, on the recommendation of the Search and Scrutiny Committee, appoint the Chairman and members of the District Committee:

Provided that the Chairman and members of the District Committee shall meet the following criteria, namely:

- they shall possess a Bachelor's Degree or equivalent qualification;
- (b) they shall not be less than thirty-five years of age;
- (c) they shall have good moral character and are not commonly known as persons who violate the injunctions of Islam; and
- (d) they shall be persons of financial integrity and are not indulged in any anti-social activities:

Provided that in case no woman meets the criteria for being a female member, the Zakat and Ushr Council may relax such criteria with the reasons to be recorded in writing.";

- (d) in sub-section (5), for the word "three", wherever occurring the word "five" shall be substituted; and
- (e) for sub-section (6), the following shall be substituted, namely:
 - "(6) The Chairman or a member, not being an ex-officio member, may, in writing, tender their resignation to the Zakat and Ushr Council from their office.".

- 15. Insertion of sections 14A and 14B in the Khyber Pakhtunkhwa Act No. XVII of 2011.—In the said Act, after section 14, the following new sections shall be inserted, namely:
 - "14A. Powers of the official members of the District Committee.—(1) In case the District Committee is non-existent due to completion of its tenure or any other unavoidable circumstances, its functions shall be performed temporarily by the exofficio members of the District Committee mentioned in sub-section (2) of section 14 of this Act. The District Zakat Officer concerned being Secretary of the District Committee shall act as Chairperson of the District Committee when the ex-officio members act as District Committee:

Provided that in either case, the new District Committee shall be constituted within ninety days from the date of expiry of tenure or the date on which the District Committee becomes non-existent due to any other reasons, as the case may be.

- (2) During the interregnum period mentioned in sub-section (2), the exofficio members of the District Committee shall act as District Committee.
- 14B. Search and Scrutiny Committee.---(1) In order to search and scrutinize persons suitable for appointment as the Chairman and members of the Zakat and Ushr Council and a District Committee, there shall be a Search and Scrutiny Committee, for recommendations, to the Government in case of Zakat and Ushr Council, and to the Zakat and Ushr Council in case of a District Committee, for such appointments.
- (2) The composition of the Search and Scrutiny Committee for the Zakat and Ushr Council shall be as follows, namely:
 - (a) Minister or, as the case may be, the Advisor or Special Assistant to Chief Minister for Zakat, Ushr, Social Welfare. Special Education and Women Empowerment who shall be the Chairperson of the Search and Scrutiny Committee;
 - (b) a representative of the Establishment Department of Government not below the rank of an Additional Secretary;
 - (c) a representative of the Finance Department of Government not below the rank of an Additional Secretary;

- (d) a representative of the Health Department of Government not below the rank of an Additional Secretary; and
- (e) Deputy Administrator (Ushr) of the Department, who shall be the Secretary of the Search and Scrutiny Committee.
- (3) The composition of the Search and Scrutiny Committee for a District Committee shall be as follows, namely:
 - (a) the Deputy Commissioner of the concerned district who shall be the Chairperson;
 - (b) the District Social Welfare Officer of the concerned district; and
 - (c) the concerned District Zakat Officer, who shall be the Secretary of the Search and Scrutiny Committee.
- (4) The Search and Scrutiny Committees, under sub-sections (2) and (3), shall submit a panel of three nominees to the respective appointing authorities.".
- 16. Amendment of section 15 of the Khyber Pakhtunkhwa Act No. XVII of 2011.--- In the said Act, in section 15.-
 - (a) for sub-section (1), the following shall be substituted, namely:
 - "(1) In each district, the number of Local Committees shall correspond to the total number of village and neighborhood councils constituted under the Khyber Pakhtunkhwa Local Governments Act, 2013 and for each village or neighborhood council, a Local Committee shall be constituted.":
 - (b) in sub-section (2), in clause (a), in sub-clause (i), after the words "subsistence allowance", the words "and marriage assistance" shall be added;
 - in sub-section (3), after the words "nine members", the words "who shall not be less than thirty-five years of age, of whom three shall be Muslim women" shall be inserted and the words "who are not less than forty-five years of age" shall be deleted:
 - (d) in sub-section (4),-

- (i) for the word "seven", the word "six" shall be substituted;
- (ii) for the first **proviso**, the following shall be substituted, namely:

"Provided that priority may be given to a lawyer or retired teacher or retired government servant while electing or selecting the Chairman and members of the Local Committee:

Provided further that members of a team constituted for the selection of members of a Local Committee shall not be eligible to be a member of such Local Committee or a person who is a salaried employee of Government or any type of setup owned or controlled by Government. However, a Pesh Imam of a local mosque or a teacher of a local private school shall be eligible to be a member of a Local Committee;"; and

- (iii) in the last proviso for the word "two", the word "three" shall be substituted;
- (e) after sub-section (4), the following new sub-section shall be inserted, namely:
 - "(4A) The quorum for meetings of the Local Committee shall be one half of its total membership.";
- (f) for sub-section (5), the following shall be substituted, namely:
 - "(5) The members shall separately elect two of their members being persons who possess Secondary School Certificate to be the Chairman and Vice Chairman of the Local Committee, and if two or more persons secure an equal number of votes, the results of the elections shall then be determined by drawing of lots.";
- (g) in sub-section (6), in the Proviso, the word "non-official" shall be deleted;
- (h) in sub-section (9), for the word "three", the word "five" shall be substituted and in the proviso thereto, the words "in consultation with Government" shall be deleted; and
- (i) for sub-section (10), the following shall be substituted, namely:

- "(10) The Chairman or a member may, in writing, tender their resignation to the District Committee.".
- 17. Insertion of new section 15A of the Khyber Pakhtunkhwa Act No. XVII of 2011.—In the said Act, after section 15, the following new section shall be inserted, namely:
 - **"15A.** Zakat Management Information System.---There shall be developed a Zakat Management Information System through which the filtration, screening and selection of Mustahiquen, whose Istehqaq is determined under clause (a) of subsection (2) of section 15, shall be carried out in the manner, as may be prescribed by regulations:

Provided that with the approval of the Zakat and Ushr Council, the Department may share Mustahiqeen data in Zakat Management Information System with other Government departments or private institutes for the sole purpose of such Mustahiqeen being extended assistance.".

- 18. Amendment of section 19 of the Khyber Pakhtunkhwa Act No. XVII of 2011.--- In the said Act, in section 19,-
 - (a) in sub-section (1), in clause (e), the words "Government on the recommendation of" shall be deleted; and
 - (b) in sub-section (2), after clause (b), the semi-colon at the end shall be replaced with a colon and thereafter, the following new proviso shall be inserted, namely:

"Provided that in case of the District Committee, the Administrator shall be the District Zakat Officer concerned, and in case of the Local Committee, the criteria for the Administrator shall be the same, as specified in sub-section (4) of section 15."; and

- (c) in sub-section (3),-
 - (i) after clause (d), the following new clause shall be inserted, namely:
 - "(dd) violated the code of conduct, as may be prescribed by regulations;"; and

- (ii) in clause (f),-
 - (a) the words "by a resolution" shall be deleted; and
 - (b) the full-stop appearing at the end shall be replaced by a colon and thereafter, the following new proviso shall be inserted, namely:

"Provided that if an inquiry is ordered to probe a complaint or a similar issue, the Zakat and Ushr Council, in the case of a District Committee, and the District Committee, in the case of a Local Committee, may suspend the Chairman or member for a period as it may determine. During such suspension or removal proceedings, the District Zakat Officer, in the case of a District Committee and the Vice Chairman, in the case of a Local Committee, shall perform the functions of the Chairman."

- 19. Amendment of section 21 of the Khyber Pakhtunkhwa Act No. XVII of 2011.—In the said Act, in section 21, for the words "Zakat and Ushr Department", the words "the Department" shall be substituted.
- 20. Amendment of section 25 of the Khyber Pakhtunkhwa Act No. XVII of 2011.—In the said Act, in section 25, for sub-section (2), the following shall be substituted, namely:
 - "(2) Subject to the provisions of this Act and the rules made thereunder, the Zakat and Ushr Council, in case of Zakat Fund, and the Department, in case of the Philanthropic Contributions Fund shall, by notification in official Gazette, make regulations for carrying out the purposes of this Act.".

BY ORDER OF MR. SPEAKER
PROVINCIAL ASSEMBLY OF KHYBER
PAKHTUNKHWA

(KIFAYATULLAH KHAN AFRIDI)

Secretary
Provincial Assembly of Khyber Pakhtunkhwa

Printed and published by the Manager, Staty. & Ptg. Deptt., Khyber Pakhtunkhwa, Peshawar