



KHYBER PAKHTUNKHWA

Published by Authority

PESHAWAR, TUESDAY, 16th SEPTEMBER, 2025.

PROVINCIAL ASSEMBLY SECRETARIAT KHYBER PAKHTUNKHWA

NOTIFICATION

Dated Peshawar, the 16th September, 2025.

No.PA/Khyber Pakhtunkhwa/Bills-70/2025/6110.— The Khyber Pakhtunkhwa Zakat and Ushr (Amendment) Bill, 2025 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 02nd September, 2025 and assented to by the Governor of the Khyber Pakhtunkhwa on 10th September, 2025 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

THE KHYBER PAKHTUNKHWA ZAKAT AND USHR (AMENDMENT) ACT, 2025. (KHYBER PAKHTUNKHWA ACT NO. XXVII OF 2025)

*(First published after having received the assent of the Governor of the
Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa.
(Extraordinary), dated the 16th September, 2025).*

AN
ACT

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, 2025.

(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) for clause (vii), the following shall be substituted, namely:

“(vii) **“deducting agency”** means the agencies mentioned in Column No. 5 of the First Schedule and Column No. 4 of the Third Schedule;”;

(b) after clause (ix), the following new clause shall be inserted, namely:

“(ix-a) **“District Zakat Officer”** means the Senior District Zakat Officer or District Zakat Officer performing duties under this Act;”;

(c) after clause (xvii), the following new clause shall be inserted, namely:

“(xvii-a) **“social protection fee”** means fee charged and collected under section 4A of this Act;”.

3. Insertion of new section 4A in the Khyber Pakhtunkhwa Act No. XVII of 2011.--

-In the said Act, after section 4, the following new section shall be inserted, namely:

“4A. Charge and collection of social protection fee.--(1) Subject to the other provisions of this Act, the social protection fee shall be charged and collected on compulsory basis, at the rates and in the manner specified in the Third Schedule in the manner as may be prescribed, from every contractor or supplier of the contracts awarded by Government.

(2) The social protection fee collected under sub-section (1) shall be deposited into the Philanthropic Contributions Fund established under section 7A of the Act by the deducting agency.”.

4. Amendment of section 7 of the Khyber Pakhtunkhwa Act No. XVII of 2011.--

In the said Act, in section 7,-

(a) in clause (b), in sub-clause (i), the words “or the Philanthropic Contributions Fund, as the case may be” shall be deleted; and

(b) in clause (c), in sub-clause (ii), the words “or the Philanthropic Contributions Fund, as the case may be,” shall be deleted.

5. Amendment of section 7A of the Khyber Pakhtunkhwa Act No. XVII of 2011.--

In the said Act, in section 7A,-

(a) in clause (b), after the semi-colon, the word “and” shall be deleted;

- (b) in clause (c), the full stop appearing at the end shall be replaced by a semi-colon and thereafter the word “and” shall be added; and
- (c) after clause (c), as so amended, the following new clause shall be inserted, namely:

“(d) the social protection fee deducted at source.”.

6. Amendment of section 8 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, in section 8,-

- (a) the words “and the Philanthropic Contributions Fund” shall be deleted;
- (b) in clause (a),-
 - (i) in the first proviso, the colon appearing at the end shall be replaced by a semi-colon; and
 - (ii) the second proviso shall be deleted;
- (c) in clause (c), in the proviso, in sub-clause (ii), the words “and Philanthropic Contributions Fund” shall be deleted; and
- (d) in clause (e), the words “in case of Zakat Fund and for any purpose permitted by the Department, in case of the Philanthropic Contributions Fund” shall be deleted.

7. Amendment of section 9 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, in section 9,-

- (a) In sub-section (1-a), the full stop appearing at the end shall be replaced by a colon and thereafter the following new proviso shall be inserted:

“Provided that non-Muslim persons of the Province shall also be eligible to receive assistance under the Philanthropic Contributions Fund.”;

and
- (b) in sub-section (2), the words “or the Department, as the case may be” and the words “and Philanthropic Contributions Fund respectively” shall be deleted.

8. Amendment of section 12 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---

In the said Act, for section 12,-

- (a) in sub-section (4), for the word "Government", the word "Chief Minister" shall be substituted;
- (b) in sub-section (7), for the word "Government", the word "Chief Minister" shall be substituted;
- (c) in sub-section (8),-
 - (i) in the proviso of clause (d), the word "Government", the word "Chief Minister" shall be substituted;
 - (ii) after the proviso of clause (d), as so amended the following new proviso shall be inserted, namely:

"Provided further that the Chairman or member, aggrieved by the order of the Chief Minister regarding their removal, may file a review petition before the Chief Minister within fifteen days of the receipt of such order. The Chief Minister shall decide the review petition within a period of thirty days and the decision of the Chief Minister on review shall be final."; and

- (d) in sub-section (9), the word "Government", the word "Chief Minister" shall be substituted.

9. Amendment of section 13 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---

In the said Act, in section 13, for the second proviso, the following shall be substituted, namely:

"Provided further that the post of Administrator shall be filled from amongst the District Zakat Officers of the Department in order of seniority as per the service rules of the District Zakat Officers.".

10. Amendment of section 14B of the Khyber Pakhtunkhwa Act No. XVII of 2011.--

-In the said Act, in section 14B, in sub-section (2), in clause (e), the word and brackets "(Ushr)" shall be deleted.

11. Amendment of section 15 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---
In the said Act, in section 15,-

- (a) in sub-section (2), clause (b) shall be deleted;
- (b) for sub-section (3), the following shall be substituted, namely:

“(3) The Local Committee shall consist of nine members, who shall not be less than twenty-five years of age of whom three shall be muslim women selected by the residence of the locality in the manner is specified in sub-section (4):

Provided that the Chairman of the Local Committee shall be at least thirty-five years of age.”;

- (c) in sub-section (4), the full stop appearing at the end of the last proviso shall be replaced by a semi-colon and thereafter a new proviso shall be inserted, namely:

“Provided also that in case no woman meets the criteria for being a female member, the District Committee may relax such criteria with the reasons to be recorded in writing.”; and

- (d) in sub-section (9), in the second proviso, for the word “three”, the word “five” shall be substituted.

12. Amendment of section 25 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---
In the said Act, in section 25, in sub-section (2), after the words “Zakat Fund” the words “and Ushr” shall be inserted.

13. Insertion of new Third Schedule to the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, after the Second Schedule, the following new Schedule shall be inserted, namely:

“THIRD SCHEDULE
(see section 2 and 4A)

CONTRACTS SUBJECT TO COMPULSORY LEVY OF THE SOCIAL
PROTECTION FEE
AT SOURCE FOR CREDIT TO THE PHILANTHROPIC CONTRIBUTIONS
FUND.

S.No.	Description of the Social protection Fee	Rate of Fee	TheDeducting Agency
1	2	3	4
1.	The contracts, whether under the ADP or the regular current budget, awarded by government departments, semi-autonomous and autonomous organization, being part of or operate under the Government of Khyber Pakhtunkhwa.	0.5 per cent (%) of the gross amount.	The Accountant General, Khyber Pakhtunkhwa and its subordinate accounts offices, Government Departments and their attached Departments, offices or autonomous entities and all other institutions or offices or entities, as the case may be, of Government responsible for procurements out of Government funds under the Khyber Pakhtunkhwa Public Procurement Regulatory Authority Act, 2012 and the rules made thereunder.”.

BY ORDER OF MR. SPEAKER
PROVINCIAL ASSEMBLY OF KHYBER
PAKHTUNKHWA

(SYED MUHAMMAD MAHIR)
Acting Secretary
Provincial Assembly of Khyber Pakhtunkhwa