



## **KHYBER PAKHTUNKHWA**

Published by Authority

PESHAWAR, TUESDAY, 3<sup>RD</sup> OCTOBER, 2017

GOVERNMENT OF THE KHYBER PAKHTUNKHWA  
ZAKAT, USHR, SOCIAL WELFARE, SPECIAL EDUCATION AND  
WOMEN EMPOWERMENT DEPARTMENT.

### **NOTIFICATION**

*Peshawar, dated the 14.06.2017.*

**No.SO(E&A)/Working Group/1-111/Vol-II.** In exercise of the powers conferred by section 25 of the Khyber Pakhtunkhwa Zakat and Ushr Act, 2011 (Khyber Pakhtunkhwa Act No. XVII of 2011), the Government of the Khyber Pakhtunkhwa is pleased to make the following rules, namely:-

### **THE KHYBER PAKHTUNKHWA USHR (ASSESSMENT AND COLLECTION) RULES, 2017**

**1. Short title and commencement...** (1) These rules may be called the Khyber Pakhtunkhwa Ushr (Assessment and Collection) Rules, 2017.

(2) These shall come into force at once.

**2. Definitions....** (1) In these rules, unless there is anything repugnant in the subject or context:-

- (a) "Act" means the Khyber Pakhtunkhwa Zakat and Ushr Act, 2011. (Act No. XVII of 2011);
- (b) "assessee" means a person from whom ushr is to be collected on compulsory basis under section 5 of the Act;
- (c) "average farm-gate price" means the average farm-gate price of a crop as determined under these rules;
- (d) "average yield" means the average yield per acre of a crop as determined under these rules;
- (e) "Council" means Khyber Pakhtunkhwa Zakat and Ushr Council established under section 12 of the Act;
- (f) "Department" means Zakat, Ushr, Social Welfare, Special Education and Women Empowerment Department;

(g) "Collector" means the District Zakat Officer; and

(h) "Tehsildar" and "Patwari" means officials recruited as such by the Department for the purpose of collection of Ushr under these rules.

(2) The words or expressions used in these rules, but not defined, shall have the same meanings as assigned to them under the Act.

**3. Ushr Circle...**(1) For the purpose of assessment of Usher, the Department shall divide each District into Ushr circles.

(2) The Department may sub-divide an Ushr Circle into Sub-Circles.

**4. Calculation of Averages...** (1) At the time of carrying out the assessment, the following facts shall be considered:-

- (a) the average yield per acre for each crop;
- (b) the average farm-gate price of each crop; and
- (c) the average sale price per acre generally prevailing in an Ushr Circle for each kind of fruit orchard, keeping in view the density of plantation and for other crops which are generally sold out by the farmers for a lump sum price.

(2) While determining the averages referred to in sub-rule (1), the Collector may take into consideration the following:-

- (a) visual inspection or local knowledge or information;
- (b) results of the crop-cutting experiments;
- (c) information furnished by or collected from the Agriculture, Revenue and Irrigation Departments of Government or any other official or non-official agency;
- (d) market prices of crops collected from any official or non-official agency; and
- (e) any other information or manner deemed fair and appropriate by the Collector.

**5. Communication of averages to the assessee...**(1)The Tehsildar shall communicate the averages referred to in sub-rule (1) of rule 4 for different crops to the assessees within fifteen days of the valuation date with a copy to the District Committee and the Local Committee concerned.

(2) The District Committee and Local Committee concerned shall maintain permanent record in the form of Ushr Assessment Register.

**6. Ushr Assessment...** (1)The Patwari shall furnish Ushr Assessment Program for each Ushr Circle.

(2) The Chairman or a member of the Local Committee shall accompany the Patwari for assessment at the spot.

**7. Assessment...** (1) The Tehsildar or the Patwari, as the case may be, shall present the assessment statement in an open gathering of the assessees or their representatives at a duly announced place within the area under assessment.

(2) The objections, if any, from the assessees in the gathering shall be duly considered and the assessment shall be finalized before the valuation date.

(3) The statement under sub-rule (2) shall be finalized on the basis of information collected on the spot or information obtained from any other reliable source, including the Local Committee, within thirty (30) days after the receipt of the average yields and average farm-gate prices from the Tehsildar.

(4) While approving the assessment for fruit orchards and for such crops as are generally sold out by the farmers for lump sum price, the Patwari shall keep in view the average sale price fixed by the Tehsildar under sub-rule (2) of rule 4, the bonafide sale agreement, if any, between the grower and the purchaser of such fruit orchard or the crop and the amount actually received by the assessee.

(5) The liability of the lessor and lessee to pay Ushr shall be equitably apportioned between them by the Tehsildar in accordance with sub-section (2) of section 6 of the Act.

(6) The Tehsildar or the Patwari, as the case may be, shall, on the Ushr Assessment Date, publicize in the locality, through a notice or announcement in the mosque or the locality, through beat of drum or through such other means as he may deem fit, that the assessment of Ushr has been approved and that it may be seen in the office of the Patwari or, of the Local Committee concerned.

**8. Revision of the Assessment...**(1) Any aggrieved assessee by the assessment or aggrieved lessee by apportionment made under rule 6, submit application in writing on a plain paper to the Collector for revision of the assessment or apportionment, as the case may be.

(2) The application shall contain the following particulars:-

- (a) name, parentage and address of the applicant and if the applicant is minor, or a person of unsound mind, the name, parentage and address of his guardian;
- (b) name of estate and description of land under assessment;
- (c) brief facts and reason necessitating the making of application; and
- (d) signature or thumb impression of the applicant or his guardian as the case may be.

(3) A copy of the decision shall be sent to the Tehsildar and the assessee.

(4) If the assessment is varied as a result of the application, the Patwari shall make entries in the Ushr Assessment Register.

(5) The Ushr demand statement shall be deemed to have been amended to the extent of amendment made in the register and shall be given to the assessee, Local Committee and District Committee within ten (10) days after the decision of the revision.

**9. Checking and attestation of Ushr assessment records...**(1) Entries of records shall be checked and attested on the spot by the Tehsildar.

(2) The Tehsildar of the Ushr Circle shall ensure that assessment papers of all the estates within the Ushr Circle are prepared in time and in accordance with the provisions of these rules.

**10. Power to issue instructions...**The Council may, for the guidance of staff, from time to time, issue instructions relating to assessment and collection of ushr:

Provided that such instructions shall not be inconsistent with the provisions of the Act and the rules made thereunder.

**11. Repeal...** The Khyber Pakhtunkhwa Ushr (Assessment and Collection) Rules, 1993 are hereby repealed.

**SECRETARY TO  
GOVERNMENT OF THE KHYBER PAKHTUNKHWA,  
ZAKAT, USHR, SOCIAL WELFARE, SPECIAL EDUCATION AND  
WOMEN EMPOWERMENT DEPARTMENT.**

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