



# KHYBER PAKHTUNKHWA

Published by Authority

PESHAWAR, WEDNESDAY, 19TH NOVEMBER, 2014.

PROVINCIAL ASSEMBLY SECRETARIAT,  
KHYBER PAKHTUNKHWA

## NOTIFICATION

Dated Peshawar, the 19th November, 2014.

No. PA/Khyber Pakhtunkhwa/Bills/2014/11834.—The Khyber Pakhtunkhwa Zakat and Ushr (Amendment) Bill, 2014 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 11<sup>th</sup> November, 2014 and assented to by the Governor of the Khyber Pakhtunkhwa on 17<sup>th</sup> November, 2014 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

## THE KHYBER PAKHTUNKHWA ZAKAT AND USHR (AMENDMENT) ACT, 2014

(KHYBER PAKHTUNKHWA ACT NO. XXXI OF 2014)

(First published after having received the assent of the Governor of the Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa (Extraordinary), dated the 19<sup>th</sup> November, 2014).

## AN ACT

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

WHEREAS it is expedient 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 as follows:-



1. **Short title and commencement.**---(1) This Act may be called the Khyber Pakhtunkhwa Zakat and Ushr (Amendment) Act, 2014.

(2) It shall come into force at once.

2. **Substitution of section 6 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, for section 6, the following shall be substituted, namely:

**"6. Mode of assessment and collection of Ushr.**---(1) The Zakat, Ushr, Social Welfare, Special Education and Women Empowerment Department shall assess and collect Ushr in respect of a landowner, guarantee, lessee, lease holder or landholder 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) In the case of lease, the liability of the lessor and lessee to pay Ushr shall be equitably apportioned between them by the Tehsildar.

(3) An assessee aggrieved by the assessment under sub-section (1), or as the case may be, a lessor or lessee aggrieved by the apportionment under sub-section (2), may within thirty (30) days of the assessment, or, as the case may be apportionment, apply, in the prescribed form and manner to the District Zakat Officer for a revision of the assessment or appointment:

Provided that no such application shall be admitted unless the applicant has deposited into the District Zakat Fund not less than fifty (50) per cent of his liability as assessed or apportioned by Zakat, Ushr, Social Welfare, Special Education and Women Empowerment Department.

(4) The District Zakat Officer 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 Zakat Officer 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 (01) month counted from the date on which he receives the application or, as the case may be so takes up the matter, and such decision shall be final and shall not be questioned before any court or other authority.

(6) The demand as determined under sub-section (1) or as the case may be under sub-section (4) or sub-section (5), shall be paid by the assessee and collected by the Tehsildar Zakat in such manner as may be prescribed and deposited into the District Zakat Fund.

(7) Where the recovery of Ushr compulsorily realizable under this Act falls into arrears, the Tehsildar Zakat shall proceed to recover the amount so specified as if it were arrears of land revenue."



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3. Amendment of section 7 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, in section 7, in clause (b), in sub-clause (iii), the words "by the Revenue Staff" shall be deleted.
4. Amendment of section 8 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, in section 8, after the word "moneys", the words and brackets "(prevailing currency including gold and silver)" shall be inserted.
5. Amendment of section 9 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, in section 9, in sub-section (3), after the words "crossed cheques", the words "or any mode prescribed and approved by the Zakat and Ushr Council" shall be added.
6. Amendment of section 12 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, in section 12, in sub-section (2), for clause (b), the following shall be substituted, namely:  
    "(b) six persons, of whom, two shall be, Islamic scholars and one representative of a well established and recognized donor organization;"
7. Amendment of section 14 of the Khyber Pakhtunkhwa Act No. XVII of 2011.---In the said Act, in section 14, in sub-section (3),-
  - (i) for the words "the District Officer (Revenue) of the district", the words "the District Collector or an officer not below the rank of BPS-17, nominated by him" shall be substituted; and
  - (ii) in the proviso, after the word "seven", the words "any co-opted member from well established and recognized donor organization" shall be added.

BY ORDER OF MR. SPEAKER  
PROVINCIAL ASSEMBLY OF KHYBER PAKHTUNKHWA

(AMANULLAH)  
Secretary  
Provincial Assembly of Khyber Pakhtunkhwa