



**Government of Khyber Pakhtunkhwa,
Elementary & Secondary Education Department**

No. SOG/E&SE/1-31(B)/2025
Dated Peshawar the 21st November, 2025

To

1. The Chairman, Khyber Pakhtunkhwa, Textbook Board, Peshawar.
2. The Managing Director, KP-PSRA, Peshawar.
3. The Director General, Education Monitoring Authority, Peshawar.
4. The Managing Director ESEF, Khyber Pakhtunkhwa.
5. All the Chairmen, BISEs in Khyber Pakhtunkhwa.
6. All the Directors, E&SE Khyber Pakhtunkhwa, Peshawar.
7. All the District Education Officer (Male/Female), Khyber Pakhtunkhwa.

Subject: - **IMPLEMENTATION OF DEDUCTION OF SOCIAL PROTECTION
FEE 0.5%.**

Respected Officers,

I am directed to refer to the subject noted above and to enclose herewith a copy of letter No.SO(PCF)/SPF-Deduction/2025/48-67 dated 01-10-2025 received from Zakat, Ushr, Social Welfare, Special Education & Women Empowerment Department alongwith Khyber Pakhtunkhwa Zakat and Ushr (Amendment) Act, 2025 has now become law and is in effect from 16th September, 2025 for further appropriate action and implementation, please.

Encls As Above:


SECTION OFFICER (GENERAL)

Endst: No. & date even.

Copy forwarded for similar necessary action to -

1. The Chief Planning Officer, E&SE Department.
2. The Director IT, EMIS, E&SE Department.
3. The Chief M&D, Planning Cell, E&SE Department.
4. The Provincial Coordinator, PFTB, E&SE Department.
5. All Senior Planning Officers, E&SE Department.
6. The Section Officers (AB) and (B/T), E&SE Department alongwith Khyber Pakhtunkhwa Zakat and Ushr (Amendment) Act, 2025 for further appropriate action and circulation, please.
7. All Planning Officers, E&SE Department.
8. P.S to Secretary, E&SE Department.
9. P.S to Special Secretary (Estab & AB) and (Dev & Reforms), E&SE Department.
10. P.As to all Additional Secretaries, E&SE Department.
11. P.As to all Deputy Secretaries, E&SE Department.


SECTION OFFICER (GENERAL)



ZERO TOLERANCE TO CORRUPTION
GOVERNMENT OF KHYBER PAKHTUNKHWA
ZAKAT, USHR, SOCIAL WELFARE, SPECIAL EDUCATION
AND WOMEN EMPOWERMENT DEPARTMENT

4th Floor Benevolent Fund Building,
Peshawar Cantt;
Email: Zakatpcf@gmail.com
Phone: +92-91-9212014
Fax: +92-91-9213238

Most Immediate / Important Business

No. SO(PCF)/SPF-Deduction/2025/ 48-67
Dated Peshawar the 01/10/2025

To

1. Accountant General, Khyber Pakhtunkhwa.
2. The Additional Chief Secretary, Planning and Development Department,
3. The Additional Chief Secretary, Home and Tribal Affairs Department,
4. The Senior Member, Board of Revenue,
5. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa,
6. Principal Secretary to Governor, Khyber Pakhtunkhwa,
7. All Administrative Secretaries to Govt. Of Khyber Pakhtunkhwa,
8. All Divisional Commissioners in Khyber Pakhtunkhwa,
9. All Deputy Commissioners in Khyber Pakhtunkhwa,
10. All Heads of Attached Departments, Khyber Pakhtunkhwa,
11. The Registrar, Peshawar High Court, Peshawar,
12. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa,
13. The Registrar, Khyber Pakhtunkhwa Service Tribunal, Peshawar
14. The Secretary, Khyber Pakhtunkhwa Public Service Commission,
15. All Heads / Chief Executive Officers, Autonomous / Semi-Autonomous Bodies / Organizations / Corporations in Khyber Pakhtunkhwa.

Subject: - **IMPLEMENTATION OF DEDUCTION OF SOCIAL PROTECTION FEE 0.5%.**
Dear Sir,

I am directed to refer to the subject noted above and to state that the Khyber Pakhtunkhwa Zakat and Ushr (Amendment) Act, 2025 has now become law and is in effect from 16th September, 2025. Copies of the amended Act and original Khyber Pakhtunkhwa Zakat and Ushr Act, 2011 are enclosed herewith.

One of the key provisions of the amendment is the introduction of the "**Social Protection Fee**", which shall be charged and collected in accordance with Section 4A of the amended Act. The amount so collected shall be deposited into the Philanthropic Contributions Fund, established under Section 7A of the said amended Act.

You are, therefore, requested to ensure the implementation of the deduction of the "**Social Protection Fee**" through your Department, Division, Districts, and Offices, as the case may be, as well as all offices, autonomous bodies, semi-government organizations, and other relevant entities working under your administrative control or assigned to you under the Khyber Pakhtunkhwa Government Rules of Business, 1985.

Moreover, the details of the designated account for deposit of the deducted amounts shall be communicated separately.

In this regard a compliance report may please be submitted to this department within three (03) days.

Yours faithfully,


(SYED JALAL-UD-DIN)

ASSISTANT ADMINISTRATOR (PCF)

Diary No. 1778
Dated 6/10/25
SECRETARY
GOVT. OF KHYBER PAKHTUNKHWA



ZERO TOLERANCE TO CORRUPTION

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

4th Floor Benazir Bhutto Tower
Peshawar Cantt.
Email: Zakatpcf@go.kp.gov.pk
Phone: +92-91-9212011
Fax: +92-91-9213238

Endst: Of Even No. & Date

Copy forwarded for information to the: -

1. All District Accounts Officers in Khyber Pakhtunkhwa.
2. PS to Secretary, Zakat, Ushr, Social Welfare, Special Education and Women Empowerment Department, Khyber Pakhtunkhwa, Peshawar.
3. PA to Additional Secretary Zakat & Ushr Department.
4. PA to Deputy Administrator (Ushr) Zakat & Ushr Department.
5. All Assistant Administrator / Senior District Zakat Officers / District Zakat Officers in Khyber Pakhtunkhwa.

ASSISTANT ADMINISTRATOR (PCF)

EXTRAORDINARY
GOVERNMENT



REGISTERED NO. PIII
G A Z E T T E

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;” and

(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 (iii), 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