



THE ISLAMABAD CAPITAL TERRITORY CHARITIES REGISTRATION, REGULATION AND FACILITATION ACT, 2021



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THE PAKISTAN CODE

THE ISLAMABAD CAPITAL TERRITORY CHARITIES REGISTRATION, REGULATION AND FACILITATION ACT, 2021

An Act to regulate the registration, regulation and facilitation of charities in the Islamabad Capital Territory

WHEREAS it is expedient to regulate the registration, regulation and facilitation of charities in the Islamabad Capital Territory and for matters connected therewith and ancillary thereto;

It is hereby enacted as follows: —

1. Short title, extent and commencement. — This Act shall be called the Islamabad Capital Territory Charities Registration, Regulation and Facilitation Act, 2021.

(2) It shall extend to territories of the Islamabad Capital.

(3) It shall come into force at once.

2. Definitions. —In this Act, unless there is anything repugnant in the subject or context,—

- (a) “appellate authority” means the appellate authority appointed or designated under this Act to hear and decide appeals preferred against decision of the registration authority;
- (b) “charity” means a society, an agency, a non-governmental organization, non-profit organization, a trust, Madrasa, a religious seminary or any other organization by any other name that is a non-profit, voluntary association of persons, natural or juristic, not controlled by any government and set up for one or more public benefit or purposes mentioned in the Schedule and includes local branches of foreign non-profit organizations but excludes such foreign organizations operating in Pakistan to whose charter, Pakistan is a signatory or where a protocol exists between the Government of Pakistan and an organization and depending for its resources on public subscription, donations or government grants;
- (c) “charter” means a description in writing of the purposes, aims, objectives and the mode of functioning of a charity;
- (d) “donation” includes cash, kind, land, building, animal, animal hides or anything of monetary value;
- (e) “financial irregularity” means but not limited to a fraud, an array of irregularities which include illegal acts, concealment of facts, deliberate concealment of information related to financial issues concerning the respective charity or its funding sources as mentioned in its reports or documents and include any embezzlement, internal thefts, payoffs, kickbacks, skimming of funds and spending of funds for non-intending purposes; and

- (f) “fund” means money, valuables, land or any contribution having monetary value solicited for funding the project or any activity of a charity or organization;
- (g) “governing body” or “executive body” means the council, committee, trustees or other body, by whatever name called, to whom by the constitution of the charity its executive functions and the management of its affairs are entrusted;
- (h) “government funds” means any grant in cash or in kind or land allotted on concessional rates by any government in Pakistan and also includes any funds saved or gained from tax concessions or reduced utility tariffs specific to the charity;
- (i) “register” means the register maintained under this Act;
- (j) “registered” means registered under this Act;
- (k) “registration authority” means the registration and facilitation authority established under this Act for exercising its powers and performing its functions conferred or assigned under this Act;
- (l) “regulations” means regulations made under this Act;
- (m) “rules” means rules made under this Act;
- (n) “person” means both natural and legal person;
- (o) “prescribed” means prescribed by rules and regulations made under this Act;
- (p) “Schedule” means the Schedule to this Act;

3. Charities registration authority.—There shall be established a body to be known as charities registration authority which shall appropriately be manned and headed by a director to be appointed or designated in prescribed manner for performance of such functions and exercise of such powers as are conferred or assigned under this Act and the rules and regulations made thereunder.

4. Functions of the registration authority.— The registration authority shall perform the following functions, namely: -

- (a) register, regulate, monitor and control charities and perform such other functions as entrusted under this Act and as are assigned to it in the prescribed manner;
- (b) promoting philanthropic, public welfare and charitable activities which are in accordance with law and international obligations aimed at ensuring safer charities and donations;

- (c) ensure purposeful use of resources coming to charities through effective regulations, methods of administration and by supporting the charities, their governing bodies and staff by providing them training, information or any other technical and professional advice and information on any matter that could enhance their effectiveness as well as avert any potential threat of misuse of registered charities;
- (d) devise and issue minimum standards to be adopted by each charity to protect the general public interest and that of the beneficiaries of the charities registered under this Act;
- (e) prepare and provide help and guidance, material and other policy documents for general awareness and adoption by charities;
- (f) prepare and present its quarterly report before the appellant authority; and
- (g) place all the appeals filed against the decisions of the registration authority before the appellant authority within thirty days of the receipt of any such appeal.

(2) All the charities registered under this Act shall follow any specific guidelines issued by the registration authority in prescribed manner with regard to any matter related to the charity in a case specific to a charity, a group of charities or the whole charity sector.

5. Registration of a charity, conditions and procedure of registration.—(1) Registration for the purposes of establishment of a charity shall be mandatory.

(2) All the charities working for welfare or charitable purposes and already registered under any of the laws, other than the laws mentioned in sub-section (3) and rendering services in any or multiple activities mentioned in the Schedule, shall have to seek fresh registration in accordance with the provisions of this Act and on the production of such documents as deemed and required by the registration authority.

(3) The registration of a charity for charitable and welfare purposes under any other law shall cease to be performed, whereas organizations registered and regulated under section 42 of the Companies Act, 2017 (XIX of 2017) shall continue to be registered and regulated in the manner prescribed thereunder.

(4) Any person or group of persons intending to establish a charity and any person intending that an agency etc. already in existence shall continue as such in the prescribed form, shall on payment of the prescribed fee, make an application to the registration authority, accompanied by a copy of the constitution of the agency and such other documents as may be prescribed.

(5) No charity shall be registered by a name that in the opinion of the registration authority is designed to ethnically exploit or offend any class of people.

(6) No charity shall, except for reasons to be recorded in writing by the registration authority, be registered by a name that contains any words indicating—

- (a) any connections with the Federal Government or a provincial government or district government or any authority or corporation of such government or that of armed forces, judiciary, Senate, National Assembly or a Provincial Assembly;
- (b) any linkage or renaming of proscribed organization or having linkage with a proscribed individual; or
- (c) the patronage of, or any connection with, any foreign government or any international government or multi lateral organization.

(7) A charity which, through inadvertence or otherwise, is registered by a name in contravention of the provisions of sub-section (5) or sub-section (6) shall—

- (a) with approval of the registration authority, change its name; and
- (b) if the registration authority so directs, within thirty days of the receipt of such direction, change its name with the approval of the registration authority.

(8) Any person or charity affected by the decision of the registration authority under sub-section (5), (6) or (7) may prefer an appeal to the appellate authority within sixty days of receipt of such decision and the decision thereon of the appellant authority shall be final.

(9) The registration authority shall, within ninety days from the receipt of the application for registration, issue a certificate of registration or intimate to the charity or organization applying for registration of the deficiencies in the application for registration submitted by it on account of which the charity or organization cannot be registered or provide written reasons for rejection of the application.

(10) Where intimation of flaw in its application is provided to a charity or an organization that has applied for registration, it shall within thirty days redress the deficiencies and resubmit its application, without the payment of fresh registration fee.

(11) Where the specified time of thirty days elapsed as per sub-section (10), fresh application along with prescribed fee for registration shall have to be submitted by the intending charity or organization.

(12) If the registration authority has not intimated a charity or an organization about the flaw in its application and intimation about the rejection of the application along with reasons having been recorded in writing within ninety days, the application shall be deemed to have been accepted and a certificate of registration shall be issued to the charity or organization.

(13) In the event of rejection of the application for registration, an appeal may be preferred to the appellate authority within thirty days of the receipt of the orders of rejection and the appellate authority shall decide the appeal within sixty days and the decision of which shall be final.

(14) The registration authority may, by notification in the official Gazette, specify in the prescribed manner the registration fee payable.

6. Validity period of registration certificate.—(1) A certificate of registration issued by the registration authority shall be valid for one year from the date of issuance which shall be renewable every year on submission of annual progress report, audited accounts for the preceding year, application form, annual fee and such other documents as may be prescribed.

(2) Application for renewal of certificate shall have to be submitted to the registration authority thirty days in advance of completion of following year of registration of the charity concerned.

(3) Conditions specified in section 5 shall also be applicable to the application for renewal of registration certificate along with any other condition that may be specified by the registration authority.

7. Charter of a charity.— Every charity or organization seeking registration shall, along with the application for registration under this Act, file with the registration authority its charter, which shall contain the following, namely:-

- (a) name of the charity or organization;
- (b) objectives of the charity organization;
- (c) names and addresses of the initial three signatories of the charter as well as the names and addresses of the members of the governing body of the charity or organization at the time that application for registration is made;
- (d) manner in which membership of the charity or organization be acquired and lost;
- (e) manner in which the governing body, by whatever name described, shall come into existence and function; and
- (f) qualifications and disqualifications of any person continuing as a member of the governing body of the charity or organization.

8. Amendments in the charter of a registered charity.—(1) No amendment in the charter of a registered charity shall be valid unless it has been approved by two-third majority of its general body members and thereafter by the registration authority, for which purpose a copy of the amendment shall be forwarded to the registration authority.

(2) If the registration authority is satisfied that any amendment in the charter is not contrary to any of the provisions of this Act or the rules or regulations made thereunder, it may approve the amendment.

(3) Where the registration authority approves an amendment in the charter, it shall issue to the charity a certified copy of the amendment, which shall be conclusive evidence that the same is duly approved.

(4) Any change in the charter of a charity that has been disapproved by the registration authority shall cease to be effective immediately from the date of disapproval communicated to the organization concerned.

(5) An appeal against an order of the registration authority disapproving a change in the purpose or purposes of a charity may be preferred to the appellate authority within thirty days of the receipt of the order of the registration authority which shall be placed before the appellatant authority for decision, thereon which shall be final.

9. Conditions to be complied with by registered charity. —(1) Every registered charity shall -

- (a) maintain book of accounts in a manner laid down by the registration authority in prescribed manner;
- (b) at such time and in such manner as may be prescribed, submit its annual report and annual audited accounts to the registration authority and publish the same and place it on its web-site for general information;
- (c) pay all moneys, received by it, into a separate account kept in its name at any branch of any scheduled bank;
- (d) furnish to the registration authority such particulars with regard to accounts and other records as the registration authority may from time to time require;
- (e) specifically mention financial contributors for activities of the charity; and
- (f) have its own web-site within ninety days from the date of issuance of registration certificate to be linked with database of charities of the registration authority. The web-site shall contain all information regarding constitution of the charity, names and brief introduction of executive members, year-wise financial quantum and details of the projects undertaken by the charity during the preceding three years of reporting and list of its funding partners.

(2) The registration authority, or any officer duly authorized by it in this behalf, may at all reasonable times visit the office of or any of the facility or project run by that charity to ascertain the working and progress of charity and examine its books of account and other records, the securities, cash and other properties held by a charity and all documents relating thereto. Any refusal by a charity to authorize such visit or any breach of the conditions laid down in sub-section (1) may result in deregistration of a charity.

(3) Words in respect of a registered charity of the fact that it is a registered charity shall be stated in Urdu and English in legible characters along with its registration number,-

- (a) in all notices, advertisements, correspondences and other documents issued by or on behalf of the charity and soliciting money or other property for fulfilment of aims and objectives of the charity;
- (b) in all bills of exchange, promissory notes, endorsements, cheques and orders for money or goods purporting to be signed on behalf of the charity; and
- (c) in all bills rendered by it and in all its invoices, receipts and letters of credit.

(4) Any person who issues or authorizes the issuance of any document falling within clause (a), (b) or (c) of sub-section (3) in which the fact that the charity is a registered body is not stated as required by that sub-section, shall be liable to a fine not exceeding one hundred thousand Rupees.

10. Suspension or dissolution of executive bodies of registered charities.—(1) After making such inquiries as it may deem appropriate, if the registration authority is satisfied that the registered charity has been responsible for any irregularity in respect of its funds or for any mal-administration in the conduct of its affairs or has failed to comply with the provisions of this Act or rules or regulations made thereunder, it may, by order in writing, suspend or dissolve the governing body thereof.

(2) Where a governing body is suspended under sub-section (1), the registration authority shall appoint an administrator or a caretaker body consisting of not more than five persons, two from the government and three from the general body of the charity, who shall not be eligible for any appointment in the governing body for the next term.

(3) The administrator or caretaker body appointed under sub-section (2) shall have all the authority and powers of the governing body under the constitution of the charity to carry out the day to day activities of the charity.

(4) The governing body against which an order of suspension or dissolution is made under sub-section (1) may make appeal to the appellate authority against such order, which shall have the power to make such orders as to the re-instatement of the executive body within thirty days from the date of receipt of such appeal and the decision of the appellant authority shall be final.

11. De-registration of registered charity.—(1) If at any time, the registration authority has reason to believe that a registered charity is acting in contravention of its charter or contrary to any of the provisions of this Act or the rules or the regulations made thereunder or in a manner prejudicial to the interests of the public, the state or its institutions, it may order that the charity shall stand de-registered and removed from the register on and from such date as may be specified in the order:

Provided that no order under this sub-section shall be made unless an opportunity of being heard is provided to the charity.

(2) The executive body of a charity on behalf of that charity against whom an order of de-registration is made under sub-section (1) may make an appeal to the appellate authority within thirty days of the receipt of the order, which shall have the power to make such orders as to the re-instatement or endorsement of the decision of registration authority as it may think fit within ninety days from the date of receipt of such appeal and the decision thereon of the appellate authority shall be final.

12. Voluntary dissolution of registered charity.—(1) No registered charity shall be dissolved by the executive body or members thereof.

(2) If it is proposed to dissolve any registered charity, not less than three-fifths of its executive body members may apply to the registration authority in such manner as may be prescribed, for making an order for the dissolution of such charity.

(3) The registration authority may allow de-registration after examination of the charter, accounts and other prescribed documents of the charity and remove that charity from the register on and from such date as may be specified in the order.

(4) In the event of a delay of more than one hundred and eighty days in the determination of the application for de-registration moved by a charity, the application shall be deemed to have been accepted unless reasons for the delay are recorded in writing by the registration authority. Such delay shall in no case be more than ninety days beyond the specified original period of one hundred and eighty days.

(5) Appeal against an order to de-register or an order refusing to de-register, passed by the registration authority may be preferred within thirty days of receipt of the order to the appellate authority for placing the same before appellate authority the decision thereon of which shall be final.

13. Consequences of de-registration and voluntary dissolution.—Where any charity is dissolved or de-registered under section 10 or 11, its registration thereunder shall stand cancelled on and from the date of the order of dissolution takes effect and the registration authority may-

- (a) order any bank or other person who hold moneys, securities or other assets on behalf of the charity not to part with such moneys, securities and assets without the prior permission in writing of the registration authority;
- (b) appoint a competent person to wind up the affairs of such charity, with power to institute and defend suits and other legal proceedings on behalf of such charity and to make such orders and take such action as may appear to him to be necessary for the purpose; and
- (c) order any moneys, securities and assets remaining after the satisfaction of all debts and liabilities of such charity to be paid or transferred to such other charity, having objects similar to the objects of the charity, as may be specified in the order.

14. Rights of registered charity.— (1) The property, movable and immovable, belonging to a charity registered under this Act shall be vested in the governing body. In all proceedings, civil and criminal, such property may be described as the property of charity.

(2) Every charity registered under this Act may sue or be sued in the name of the person or persons authorized and designated, for this purpose by the charter or the rules and regulations of a charity and in default of such authorization in the name of such person as shall be appointed by the governing body for the occasion.

(3) Every charity registered under this Act may solicit public donations subject to the fulfilment of conditions, regulations and rules made under this Act and may-

- (a) apply for tax exemptions in the manner prescribed by the Federal Board of Revenue; and

- (b) enter into agreements with the state and private parties for the realization of aims and objectives specified in its charter.

15. Register of charities.— (1) The registration authority shall, in respect of certificate of registration issued under this Act, maintain a register containing such particulars as may be prescribed.

(2) The registration authority shall keep a manual register of charities, as well as a database of all registered charities in an electronic form, which shall be kept in such manner as may be prescribed.

(3) Any charity which ceases to exist or operate shall be removed from the register, provided a one month notice is served to such a charity to provide it an opportunity to produce documentary evidence of its existence for the purpose for which it was created.

(4) Any charity which does not obtain its annual renewal certificate as required under section 6 shall be deemed to be considered an unregistered and illegal entity and its name from the register shall be removed.

16. Appellate authority.—The chief commissioner, Islamabad Capital Territory shall be the appellate authority to hear and decide appeals preferred under this Act.

17. Financial irregularity.— (1) On receipt of a complaint in writing alleging financial irregularities supported by one-third of the members of the governing body of registered charity or from a person or body that had contributed more than five percent of the total funds received by the charity in the last year for which final accounts are available, the registration authority, after giving the charity an opportunity of being heard, authorize an external auditor to carry out within sixty days an audit of the charity.

(2) Upon authorization of an external audit in terms of sub-section (1), the registration authority may direct immediate possession of the books of account, ledgers or the relevant electronically or manually preserved data of the charity by an officer of the registration authority.

(3) The external auditor shall, upon authorization in writing, complete the audit and submit the audit report within sixty days:

Provided that registration authority may extend the period of sixty days for another thirty days on the basis of a request in writing from the external auditor clearly stating the grounds therein.

(4) In the event of a complaint being found by the registration authority to be vexatious or frivolous, the registration authority may impose an administrative fine of up to twenty-five thousand Rupees on each one of the complainants. In the case of a member of the governing body or other member or an official of a charity being fined under this sub-section, he shall stand removed from the office held by him as well as the membership of the charity. Appeal against an order imposing a fine in terms of this sub-section may be preferred within thirty days of such order to the appellate authority for placing the same before the appellate authority who shall decide it on merit and that decision shall be final

(5) In the event of the external auditor's report indicating serious financial irregularity or irregularities, the registration authority shall provide with the auditor's report and the issues required to be addressed by the charity or any of its office bearers or members who shall be provided due opportunity of being heard. The registration authority, if not convinced with the reply, may initiate an inquiry. If upon completion of its inquiry, the registration authority is satisfied that serious financial irregularity has been committed with respect to the affairs of a registered charity, it may-

- (a) suspend or remove, after recording reasons in writing one or more members of the governing body or such other members or office bearers thereof as appear to be responsible for the irregularities detected; and
- (b) initiate civil as well as criminal proceedings against such office bearer or member, including proceedings for the recovery of the misappropriated assets.

(6) The vacancies caused by removing of the members of the governing body of a charity shall be filled in accordance with the charter of the charity, but in no case later than sixty days from the date of removal of the members of the governing body found responsible for financial irregularities.

(7) The vacancies created as a result of such suspensions shall be filled up in accordance with the charter or bye-laws of the charity.

(8) Any member of the governing body of the charity or office bearer thereof or any other member the charity suspended under sub-section (5) shall not act as office-bearer of the charity during the period of his suspension.

18. Fund raising and public solicitation. —(1) Any charity registered under this Act shall have the authority to indulge into fund-raising activities and seek public solicitation, both local and foreign.

(2) Any charity registered under this Act and undergoing an activity to collect funds shall ensure that-

- (a) purposes of solicitations for donations have accurately and transparently been conveyed to donors for which donations are being collected;
- (b) the projects have actually been carried out for which funds were collected; and
- (c) the beneficiaries are real and that the intended beneficiaries are the ones for whom funds were actually received.

(3) Any person or group of persons, whether the office bearer, employee or a third party, found involved in collection of funds or public solicitation for or on behalf of an unregistered, illegal or proscribed entity, shall be liable to punishment of one year imprisonment or fine of two million Rupees or both.

(4) No individual, organization, society, charity, trust, non-governmental organization (NGO) or non-profit organization (NPO), etc. shall collect or raise funds or donations for charitable purposes as mentioned in Schedule-I from public through any campaign using mass media including electronic, social, digital or print media or through banners, placards, hoardings, public gathering etc. until such society, charity, NGO or NPO etc. is registered under this Act and any violation of this provision shall attract prosecution for the offences as mentioned in Schedule-II.

19. Opportunity of hearing.— (1) No administrative order or action adversely affecting any person or charity shall be passed or taken under this Act unless such person or charity is afforded an opportunity of being heard.

(2) After receiving any complaint in writing from any quarter or if the registration authority itself has information that any of the provisions of this Act has been violated by any person or charity, such person or charity shall be served with a notice for explanation giving therein the opportunity of personal hearing and to respond within fifteen days to that notice. In case of no response, a second notice shall be served. In case that notice is also not responded within ten days of its issuance, it shall be presumed that the person or charity has nothing to say in his or its defence and the decision shall be made *ex-parte*.

20. Penalties and procedure.— (1) Any person who—

- (a) contravenes any of the provisions of this Act or any rule, regulation or order made thereunder shall be punished accordingly; or
- (b) commits an offence which falls under the Pakistan Penal Code, 1860 (Act V of 1860), the Anti-Terrorism Act, 1997 (XXVII of 1997), the Anti-Money Laundering Act, 2010 (VII of 2010), the Prevention of Corruption Act, 1947 (II of 1947), the Foreign Exchange Regulation Act, 1947 (VII of 1947), the Copyright Ordinance, 1962 (XXXIV of 1962), the Pakistan Arms Ordinance, 1965 (W.P. Ord. No. XX of 1965), the Emigration Ordinance, 1979 (XVIII of 1979), the Control of Narcotic Substances Act, 1997 (XXV of 1997), the Pakistan Environmental Protection Act, 1997 (XXXIV of 1997), the National Accountability Ordinance, 1999 (XVIII of 1999), the Registered Designs Ordinance, 2000 (XLV of 2000), the Trade Marks Ordinance, 2001 (XIX of 2001), the Prevention and Control of Human Trafficking Ordinance, 2002 (LIX of 2002), the Federal Excise Act, 2005, or any other relevant law, for the time being in force, shall be punished accordingly; and
- (c) contravenes the provision of sub-section (4) of section 18, shall be liable to a fine upto the extent of one million Rupees or imprisonment upto six months or both.

(2) When the offence is committed by a charity, every office bearer thereof shall, unless he proves that the offence was committed without his knowledge or consent, be deemed to be guilty of such offence.

(3) Any person convicted under this Act shall stand disqualified for life time for becoming member of any charity or to seek employment in any charity.

21. Indemnity.—No suit, prosecution, or other legal proceeding shall be instituted against any person for anything that is done in good faith or intended to be done in good faith under this Act.

22. Power to amend the Schedules.— The Government may, by notification in the official Gazette, amend the Schedules so as to amend therein or omit therefrom or add thereto any field of social welfare service or, as the case may be, offences of any law.

23. Delegation of powers.— The Government may, by notification in the official Gazette, delegate all or any of its powers under this Act, either generally or in respect of such charity or class of charities as may be specified in the notification, to any of its officers.

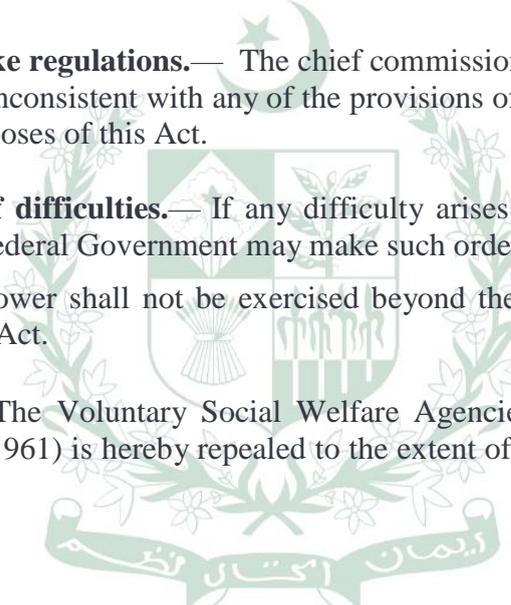
24. Power to make rules.— The Government may, by notification in the official Gazette, make rules, not inconsistent with any provision of this Act, for carrying into effect the provisions of this Act.

25. Power to make regulations.— The chief commissioner Islamabad Capital Territory may make regulations, not inconsistent with any of the provisions of this Act and of the rules made thereunder, to carry out purposes of this Act.

26. Removal of difficulties.— If any difficulty arises in giving effect to any of the provisions of this Act, the Federal Government may make such order as may be necessary:

Provided that this power shall not be exercised beyond the period of two years from the commencement date of this Act.

27. Repeal.— The Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961) is hereby repealed to the extent of Islamabad Capital Territory.



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THE SCHEDULE-I

(Thematic areas of welfare activities)

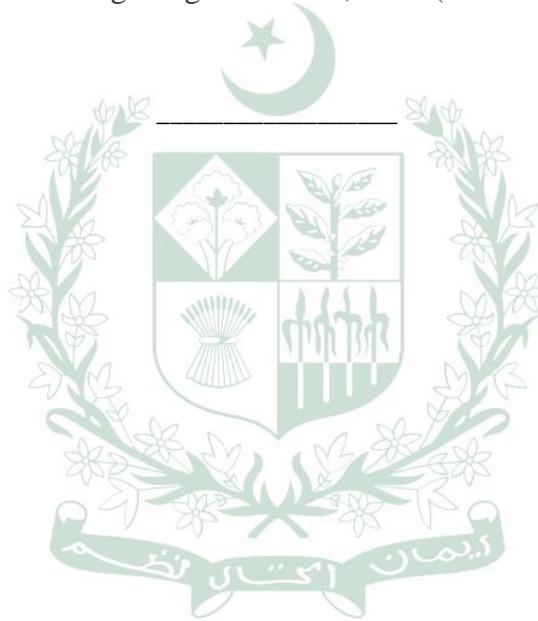
[See section 2]

1. Child welfare;
2. Youth welfare;
3. Women's welfare;
4. Welfare, training and rehabilitation of the persons with disabilities;
5. Family planning and population welfare;
6. Recreational programmes intended to keep people away from anti-social activities;
7. Civic education, aimed at developing sense of civic responsibility;
8. Welfare and rehabilitation of prisoners;
9. Welfare of juvenile delinquents;
10. Welfare of the beggars and destitute;
11. Welfare and rehabilitation of patients;
12. Welfare of the aged and infirm;
13. Training and capacity building of personnel engaged in social services delivery;
14. Environment protection and related issues;
15. Drug abuse and narcotics;
16. Social research;
17. Human rights;
18. Religious education, interfaith and sectarian harmony;
19. Education;
20. Health and reproductive health;
21. Poverty alleviation;
22. Cultural heritage and promoting culture of Pakistan;
23. Vocational and professional training; and
24. De-radicalization and counter violent extremism.

SCHEDULE-II

OFFENCES

1. The Pakistan Penal Code, 1860 (Act V of 1860);
2. The Anti-Terrorism Act, 1997 (XXVII of 1997);
3. The Anti-Money Laundering Act, 2010 (VII of 2010);
4. The Prevention of Corruption Act, 1947 (II of 1947);
5. The Foreign Exchange Regulation Act, 1947 (VII of 1947);



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