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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

- Islamabad, the 18th December, 2025

No. F. 22(16)/2025-Legis.—The following Act of *Majlis-e-Shoora* (Parliament) received the assent of the President on the 16th December, 2025 is hereby published for general information:—

ACT NO. XL OF 2025

AN

ACT

to provide for constitution of a National Commission for Minorities Rights

WHEREAS in accordance with Article 144 of the Constitution of the Islamic Republic of Pakistan, the Provincial Assemblies of Khyber Pakhtunkhwa and Balochistan have passed resolutions to the extent that the *Majlis-e-Shoora* (Parliament) may by law constitute a National Commission for Minorities Rights;

(895)

Price: Rs. 40.00

[2682 (2025)/Ex. Gaz.]

WHEREAS it is expedient to provide for Constitution of a National Commission for Minorities Rights to safeguard and promote social, economic, political and legal rights and interests of Minorities, as provided under Article 36 of the Constitution of the Islamic Republic of Pakistan, and in accordance with applicable international instruments relating thereto ratified by the Islamic Republic of Pakistan;

AND WHEREAS it is necessary that in order to enable the National Commission for Minorities Rights to perform its functions effectively, it should be provided with sufficient resources and adequate powers to ensure its administrative and financial autonomy and to provide for matters connected therewith and incidental thereto.

It is hereby enacted as follows:-

CHAPTER-I

PRELIMINARY

1. **Short title, extent and commencement.**—(1) This Act shall be called the National Commission for Minorities Rights Act, 2025.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

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

(a) “**Commission**” means the National Commission for Minorities Rights constituted under this Act;

(b) “**Chairperson**” means the Chairperson of the Commission as appointed under this Act;

(c) “**Member**” means a person appointed as member of the Commission by the Prime Minister under this Act and includes Chairperson;

(d) “**Fund**” means National Commission for Minorities Fund created under this Act;

(e) “**Government concerned**” means the ministries and departments of the Federal Government, Provincial Governments or Local Governments, as the case may be;

- (f) **“human rights”** means the rights relating to life, liberty and dignity of the citizens guaranteed and included in the international instruments including political and women rights;
- (g) **“minorities”** means the persons who are non-Muslims as defined in Article 260 of the Constitution of the Islamic Republic of Pakistan;
- (h) **“Minorities rights”** means the minorities rights as laid down in Article 20 of the Constitution of Islamic Republic of Pakistan and prevalent laws in relation thereto;
- (i) **“Prescribed”** means prescribed by rules or regulations made under this Act;
- (j) **“Regulations”** means the regulations made by the Commission under this Act;
- (k) **“Rules”** means the rules made by the Commission with the approval of the Federal Government under this Act; and
- (l) **“Secretary”** means a person appointed as secretary of the Commission under this Act.

CHAPTER-II

National Commission for Minorities

3. **Constitution of the Commission.**—(1) Upon the commencement of this Act, the National Commission for Minorities Rights shall stand established to exercise its powers and perform its functions under this Act.

(2) The Commission shall consist of—

- (a) Chairperson who shall be a citizen of Pakistan not below the age of thirty-five years and shall be a professional of known integrity and eminence possessing demonstrable knowledge in the field of human rights advocacy;
- (b) two minority members from each Province shall be nominated by the respective Provincial Governments, each of whom shall be a citizen of Pakistan not below the age of thirty-five years and shall be a professional of known integrity and eminence possessing demonstrable knowledge in the field of human rights advocacy.

Provided that one such member from each Province shall preferably be woman and one shall belong to a dominant minority group of the respective Province;

- (c) one minority member from Islamabad Capital Territory shall be nominated by the Chief Commissioner Islamabad Capital Territory who shall be a citizen of Pakistan not below the age of thirty-five years and shall be a professional of known integrity and eminence possessing demonstrable knowledge in the field of human rights advocacy;
- (d) a member of the National Commission for Human Rights as nominated by the Chairperson of the National Commission for Human Rights;
- (e) a member of the National Commission on the Status of Women as nominated by the Chairperson of the National Commission on the Status of Women;
- (f) a member of the National Commission on the Rights of the Child as nominated by the Chairperson of the National Commission on the Rights of the Child;
- (g) a representative not below the rank of an officer in BPS-21 or equivalent of the Ministry of Human Rights as an *ex-officio* member;
- (h) a representative not below the rank of an officer in BPS-21 or equivalent of the Ministry of Law and Justice as an *ex-officio* member;
- (i) a representative not below the rank of an officer in BPS-21 or equivalent of the Ministry of Religious Affairs and Interfaith Harmony as an *ex-officio* member; and
- (j) a representative not below the rank of an officer in BPS-21 or equivalent of the Ministry of Interior as an *ex-officio* member.

(3) For the appointment of the members of the Commission under this Act, the Ministry of Human Rights shall perform the Secretariat function and shall forward all names recommended under clauses (a) and (b) of sub-section (2) to the Prime Minister for appointment.

(4) The Commission shall be a body corporate, having perpetual succession and a common seal, with power to acquire and hold property both

movable and immovable, and to enter into contracts, and shall by the said name *sue* and be *sued*.

(5) The headquarters of the Commission shall be located at Islamabad and the Commission may establish its offices at such other places as the Chairperson may determine, with approval of the Ministry of Human Rights.

(6) A vacancy of member shall be filled in the manner provided under this Act within thirty days of occurrence of the vacancy:

Provided that a member shall continue to hold office until their successor is duly appointed and notified in accordance with the provisions of this Act.

(7) The appointment of the members under clauses (a) and (b) of subsection (2) shall be on such terms and conditions as may be prescribed by rules.

4. **Appointment of Chairperson.**— (1) Upon the commencement of this Act or whenever required thereafter, the National Assembly Secretariat shall within sixty days initiate and complete the process for the appointment of the Chairperson of the Commission in the following manner, namely:—

(a) the Parliamentary Committee shall be constituted by the Speaker of the National Assembly after consultation with Chairman Senate, consisting of the following four members, namely:—

- (i) two members from the Senate preferably Non-Muslim; and
- (ii) two members from the National Assembly preferably Non-Muslim:

Provided that when the National Assembly is dissolved, the total membership of the Parliamentary Committee shall consist of the members from the Senate only:

Provided further that out of the four members of the Committee, two shall be from the Treasury Benches, one from each House and two from the Opposition Benches, one from each House:

Provided also that the nomination of members from the Treasury Benches shall be made by the Leader of the House and from the Opposition Benches by the Leader of the Opposition in the National Assembly and the Senate of Pakistan, respectively;

- (b) each member shall propose one name for consideration by the Parliamentary Committee for appointment as Chairperson of the Commission;
- (c) the decision of the Parliamentary Committee shall be made by a majority of its members:

Provided that if the Committee fails to reach to a majority decision on any one candidate, within thirty days of its first meeting, it shall forward all the names to the Prime Minister, who shall appoint one of them as the Chairperson; and

- (d) the committee shall, in its first meeting, make the rules of its procedure.

(2) The Chairperson of the Commission shall be the chief executive officer and principal accounting officer of the Commission and his appointment shall be such as may be or full time.

(3) The terms and conditions of service of the Chairman shall be prescribed by rules.

5. Term of office of Chairperson and members.—(1) The Chairperson and every member, other than *ex-officio* members, shall hold office for a term of four years from the date on which he enters upon his office.

(2) The Chairperson or a member may, at any time, resign from his office in writing under his hand addressed to the Prime Minister through the Ministry of Human Rights.

6. Acting Chairperson.—By reason of a vacancy in the office of Chairperson due to death, illness, resignation or otherwise, the Prime Minister shall appoint acting Chairperson from amongst the members of the Commission to act as Chairperson for a period of not exceeding ninety days or till the appointment of a new Chairperson, whichever is earlier.

7. Salary and travelling of Service of Chairperson and members.—The salary, travelling and daily allowance of the Chairperson and members of the Commission shall be prescribed by regulations.

8. Vacancy in office of the Chairperson or a member.—If a vacancy occurs in the office of the Chairperson or of any member, whether by reason of death, resignation or removal, such vacancy shall be filled within a period of ninety days by making a fresh appointment in accordance with the provisions of this Act and the person so appointed on the initial appointment shall hold the office for the residual of the term of office of the Chairperson or member of whom the vacancy has arisen.

9. **Disqualification.**—A person shall be disqualified for becoming or being Chairperson or a member of the Commission, if such person—

- (a) is an un-discharged insolvent or has been by a competent court of law declared as bankrupt or his application for such declaration is pending adjudication of law; or
- (b) has been by a competent court of law declared as of unsound mind or has physical infirmity to discharge his functions under this Act; or
- (c) has been dismissed from service of Pakistan on grounds of inefficiency, misconduct, fraud or corruption; or
- (d) has been by a competent court of law convicted of an offence of moral turpitude.

10. **Removal of Chairperson and Members.**—The Chairperson and members may be removed from office by the Prime Minister, on the basis of any of the reasons for disqualification, as far as applicable including corruption and misuse of authority, specified in Article 209 of the Constitution of the Islamic Republic of Pakistan.

11. **Secretary, officers and other employees of the Commission.**—

(1) The Prime Minister on the recommendation of the Ministry of Human Rights shall appoint Secretary of the Commission in such manner and on such terms and conditions as may be prescribed by rules.

(2) The Secretary shall be responsible for proper administration of affairs of the Commission and shall exercise such other powers and perform such other functions as may be prescribed by rules.

(3) The Commission with the consultation of the Ministry of Human Rights may appoint consultants, researchers, experts, advisers, officers and other staff members in the manner and on such terms and conditions, as may be prescribed by rules.

CHAPTER-III

FUNCTIONS OF THE COMMISSION

12. **Functions of the Commission.**—The Commission shall perform the following functions, namely:—

- (a) assess and monitor implementation of the constitutional guarantees and safeguard for promotion and protection of rights of minorities;

- (b) examine and review existing or proposed policies or programmes, plans of action, legislation, rules, regulations, administrative instruments, or other affirmative measures and to the Government concerned, recommend amendments, give advice or propose suggestion for prevention of discrimination and protection of rights of minorities to the concerned authorities;
- (c) develop a national action plan for promotion and protection of rights of minorities;
- (d) study the application of international minorities, rights, agreements and conventions and provide to the Government reports, proposals or recommendations necessary for effective application of such rights or agreements and conventions;
- (e) establish and maintain database on complaints received concerning violation of rights of minorities or any such violations otherwise coming to notice of the Commission;
- (f) advise on the victims about applicable legal procedures and, where appropriate, assist them in pursuing their complaints with the relevant authorities;
- (g) ensure and monitor implementation of minorities job quota in private and public sector organizations;
- (h) on a petition presented to it by a victim or any person on his behalf, inquire into complaints of—
 - (i) any violation of rights of minorities or abetment or aiding thereof by any organization, public or private, or any body, department, authority or instrumentality of any Federal, Provincial or Local Government; or
 - (ii) any neglect or willful breach of any provision of law in the prevention of or fair and independent inquiry or investigation of such a violation by any person or authority;
- (i) coordinate with the relevant departments of the Federal and Provincial Governments for special measures for protection of minorities on special occasions, festivals and preservation of places of worship across Pakistan;
- (j) subject to any relevant law, rules, regulations and policy, participate in proceedings involving violation of rights of minorities, before a

- civil society forum or police or a court, by becoming a party to such proceedings;
- (k) subject to law, a member of the Commission or any person authorized by it may visit any police station, jail or any other place of detention under the control of the Government or its agencies, where convicts, under trial prisoners, or detainees being minorities are lodged or detained to ascertain legality of such detention and recommend appropriate legal measures to the concerned authorities if so required;
 - (l) sponsor, initiate, encourage and undertake studies, research and other necessary interventions for analysis of the issues faced by minorities, and make appropriate recommendations to the Government for empowerment; progress and development of these communities;
 - (m) subject to law, seek and receive information, data and documents regarding minorities communities, from relevant department in the course of performance of its functions;
 - (n) organize consultations, dialogues and seminars, with civil society groups, actors and other similar institutions for promoting awareness on issues of minorities, institutional safeguard available for their protection and proposing a way forward to the Government in these matters;
 - (o) monitor implementation status of minorities rights, judgments and, where necessary, seek guidance of indulgence and support of higher judiciary to effectively deal with any bottlenecks;
 - (p) subject to the relevant law, recommend to the concerned authorities to remove any discriminatory, hate material or other divisive content appearing on social media, which is aimed at any minorities in Pakistan and to take appropriate action under the law against the publishers and creators of such material;
 - (q) submit special reports to the Majlis-e-Shoora (Parliament) through the Government on any matter pertaining to minorities and in particular the challenges encountered by them;
 - (r) take part in International forums and interact with Human Rights experts across the globe;

- (s) take special measures for integration of all groups among minorities including Dalit and scheduled caste to promote solidarity and eliminate racial discrimination and recommend policy measures for social emancipation;
- (t) investigation and inquiry in respect of any incident of violation of rights of minorities envisaged under this Act;
- (u) the Commission shall monitor and prepare independent fact finding reports on Human Rights issues and shall submit to the Government for action; and
- (v) carry out such other functions related or incidental to the above functions as the Commission may consider necessary for promotion and protection of the rights of minorities under this Act.

13. **Advice of the Commission.**—The Federal Government and Provincial Governments may refer to the Commission for opinion any issue deemed appropriate relating to the functions of the Commission.

14. **Financial and legal support for rehabilitation.**—Notwithstanding anything contained in other law for the time being enforce, the Federal Government shall allocate adequate rehabilitation fund to the Commission for extending financial and legal aid to the victims of the minority communities.

15. **Administrative and financial powers of the Commission.**—(1) The Commission shall enjoy administrative and financial autonomy as per applicable laws.

(2) The Commission shall have powers to re-appropriate, in the manner as may be prescribed by regulations, funds from one head of account to another head of account and to sanction expenditure on any item from within the allocated budget.

(3) The Chairperson shall be the chief executive officer of the Commission and also its principal accounting officer.

16. **Procedure of meeting of the Commission.**—(1) The Commission shall regulate its own procedure in the manner prescribed by regulations.

(2) The Commission shall meet at least on quarterly basis or whenever a need so arises.

(3) Notice for the meeting either at the direction of the Chairperson or when so requested by one-third of the Commission's total strength shall be issued, along with agenda, at least ten days before the date of meeting.

(4) The quorum for meetings shall be one-half of the Commission's total existing strength, including any members joining through modern techniques like video link conferencing.

(5) No decision of the Commission shall be valid unless taken by a majority of the total members present and voting:

Provided that where an issue or matter pertains to a particular minority, no decision of the Commission shall be valid unless the members belonging to that minority community are part of the session of the Commission in which such a decision is taken.

(6) In the event of a tie, the person chairing the meeting shall have a casting vote.

(7) The Chairperson may invite to the Commission's meeting any persons whose opinion or experience he deems appropriate to seek concerning a matter brought before the Commission for discussion, decision or review. Any such person shall not be entitled to vote.

(8) All orders and decisions of the Commission shall be authenticated by the Secretary or any other officer of the Commission duly authorized by the Chairperson in this behalf.

17. **Vacancy not to invalidate proceedings of Commission.**—No act or proceedings of the Commission shall be invalid merely by reason of existing of a vacancy in or defect in constitution of the Commission.

18. **Executive Committee of the Commission.**—(1) The Commission shall constitute an executive committee comprising the Chairperson, two members to be elected by the Commission and Secretary of the Commission.

(2) The executive committee constituted under sub-section (1) shall perform such functions as may be prescribed by regulations and as may be assigned by the commission.

19. **Appointment of sub-committees of the Commission.**—(1) The Commission may constitute sub-committees comprising of its members, including Chairperson and may refer to them any matter for consideration.

(2) The Commission may as it thinks fit constitute an expert or advisory committee, possessing a special knowledge, which shall fix an honorarium for services of the experts from the designated fund.

(3) The sub-committees constituted under sub-section (2) shall be need based and time bound.

CHAPTER-IV**POWERS OF THE COMMISSION**

20. Inquiry into complaints.—(1) The Commission, while inquiring into the complaints of violations of minorities' rights, may call for information or report from the Government or any other authority or organization subordinate thereto, within such time as may be specified by it:

Provided that if the information or report is not received within the time stipulated for the purpose, the Commission may proceed to inquire into the complaint on its own.

(2) Without prejudice to anything contained in sub-section (1), if the Commission considers it necessary, having regard to nature of the complaint, it may initiate an inquiry without calling for any information or report.

(3) If at any stage of the inquiry, the Commission—

- (a) considers it necessary to inquire into the conduct of any person; or
- (b) is of the opinion that the reputation of any person is likely to be prejudicially affected by the inquiry, it shall give to that person a reasonable opportunity of being heard and to produce evidence in his defence:

Provided that nothing in this sub-section shall apply where the credit of a witness is being impeached.

21. Powers of the Commission relating to inquiries.—(1) The Commission shall, while inquiring into complaints under this Act, have all the powers of a civil court trying a suit under the Code of Civil Procedure, 1908 (Act V of 1908), in respect of the following matters, namely:—

- (a) summoning and enforcing the attendance of witnesses and examine them on oath;
- (b) requiring discovery and production of documents;
- (c) receiving evidence on affidavits;
- (d) requisitioning any public record or copy thereof from any court or office; and
- (e) issuing commission for the examination of witnesses or documents.

(2) The Commission shall have power to require any person, subject to any privilege which may be claimed by that person to furnish information on such points or matters as in opinion of the Commission may be useful for or relevant to the subject matter of the inquiry.

(3) The Commission may take any of the following, amongst others, steps upon the completion of an inquiry held under this Act, namely:—

- (a) where the inquiry discloses violation of minorities' rights or negligence in prevention of violation of minorities' rights by a public servant, it may recommend to the concerned Government or authority the initiation of proceedings for prosecution or such other action as the Commission may deem fit against the concerned person or persons;
- (b) recommend to the concerned Government or authority for the grant of such immediate interim relief to the victim or the members of his family as the Commission may consider necessary;
- (c) provide a copy of the inquiry report to the accused and complainant or his representative;
- (d) the Commission shall send a copy of its inquiry report together with its recommendations to the concerned Government or authority which shall, within a period of one month or such further time as the Commission may allow, submit its reply indicating the action taken or proposed to be taken to implement the recommendations or reasons why these cannot or should not be implemented; or
- (e) the Commission shall publish its inquiry report together with its recommendations and the reply of the Government or authority thereto, and place the same on its website.

(4) The Commission may recommend any disciplinary action to the competent authority against any person or employee, as the case may be, on non-compliance of the order of the Commission under this Act.

22. Statement made to the Commission.—Any statement made by a person while giving evidence before the Commission shall not subject him to, or be used against him, in any civil or criminal proceeding except prosecution for giving false evidence.

23. Protecting witness identity.—Where the Commission considers it necessary to protect the identity of a person who has made a complaint or furnished or proposes to furnish information or produced or proposes to produce

a document or given or proposes to give evidence or made or proposes to make a submission to the Commission or to a person acting for or on behalf of the Commission, it may give directions prohibiting the disclosure of the identity of such person:

Provided that if the Commission is satisfied that such person, his family, friends or associates are at risk of any kind of serious harm in the case of disclosure of his identity, it may give directions for their protection:

Provided further that such directions may, where appropriate, include directions for giving requisite physical protection, security of employment, protection of privacy and securing human rights of such person.

24. **Council of the Commission.**—(1) There shall be a Council to be established under this Act. The Council shall exercise all powers, perform all functions, do all acts and things which assigned to it by the Commission.

(2) The Council shall consist of the following eighteen members from whom,—

- (a) three members from Hindus out of which two from scheduled caste;
- (b) three members from Christians;
- (c) one member from Sikhs;
- (d) one member from Bahai;
- (e) one member from the Parsee Community;
- (f) two Muslim members who are human rights background;
- (g) one representative from each Provincial Human Rights or Minorities Affairs Departments; and
- (h) one minority member from Islamabad Capital Territory.

(3) The members of the council shall be appointed by the Prime Minister on the recommendations of the Commission on such terms and conditions as may be prescribed.

(4) The tenure of the members other than the *ex-officio* members shall be for three years.

(5) The Council shall perform such powers and exercise such functions as assigned to it by the Commission from time to time.

CHAPTER-V**FUNDS, FINANCE, ACCOUNTS AND AUDIT**

25. **National Commission for Minorities Fund.**—(1) There shall be created a fund to be known as the National Commission for Minorities Fund which shall vest in the Commission and shall be used by the Commission to meet charges in connection with its functions under this Act.

(2) The following shall be the sources of the Fund, created under subsection (1), namely:—

- (a) Federal Government shall allocate specific amount of money for the commission in each financial year and it shall not be necessary for the commission to take the prior approval from the government to spend such allocated money for the approved and specific purposes;
- (b) donations, contributions or grants made by the Provincial Governments;
- (c) donations, if any, made by private individuals, national and international institutions and other Governments; and
- (d) income from investment made by the Commission.

(3) There shall be a separate account maintained at a scheduled bank for meeting routine expenses of the Commission out of the Fund in the manner as may be prescribed in the regulations.

(4) The provisions of the Public Finance Management Act, 2019 shall apply to the Commission.

26. **Expenditure to be charged on the Fund**—The following expenditures shall be charged to the Fund, namely:—

- (a) expenditure lawfully incurred by the Commission, relating to remuneration of its members, employees, advisers and consultants, including legal fees and other costs;
- (b) expenses, costs or expenditure incurred or accepted by the Commission in performance of its functions or in exercise of its powers under this Act;
- (c) purchasing or hiring of accommodation, equipment, machinery, repair and maintenance thereof and any other work or undertaking

in the course of performance of its functions or in the exercise of its powers under this Act; and

- (d) repayment of any financial liabilities.

27. **Accounts and audit.**—(1) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such a form as may be prescribed in accordance with the provisions of Articles 169 and 170 of the Constitution.

(2) The Chairperson shall be the principal accounting officer of the Commission. The accounts of the Commission shall be audited by the Auditor-General at such intervals as may be specified by him.

(3) The Auditor-General and any person appointed by him in connection with the audit of the accounts of the Commission under this Act shall have the same rights and privileges and the authority in connection with the audit of Government's accounts and in particular shall have the right to demand the production of books, accounts, connected vouchers, other related documents and papers, and to inspect any of the offices of the Commission.

(4) The accounts of the Commission, as certified by the Auditor-General or any other person appointed by him in this behalf, together with the audit report thereon shall be forwarded annually to the Federal Government by the Commission, and the Federal Government shall cause the audit report to be laid, as soon as may be after it is received, before both Houses of the Majlis-e-Shoora (Parliament).

CHAPTER-VI

MISCELLANEOUS

28. **Annual and other reports.**—(1) The Commission shall, each year, prepare bi-annual reports giving a true and full account of the Commission's activities during the previous financial year along with any recommendations.

(2) The Chairperson shall present the report to the President. The Commission shall simultaneously forward copies of the report to the Government. The report shall also be tabled in the Parliament for consideration.

(3) The Commission may at any time prepare special reports on any matters which in its opinion are of particular urgency or importance.

(4) The Federal Government shall, within three months of receipt of annual report and within one month of receipt of any special report, cause these reports to be laid before each House of the Majlis-e-Shoora (Parliament) along

with a memorandum indicating the action taken or proposed to be taken on the recommendations of the Commission and reasons for non-implementation of the recommendations, if any.

(5) In case of non-acceptance of any recommendations, the Federal Government shall inform the Commission of its reasons thereof.

(6) The Commission shall, after presentation to the President under sub-section (2), place the annual report and special reports on its official website for information of general public.

29. Chairperson, members and employees of the Commission to be public servants.—The Chairperson, members and employees of the Commission shall be deemed to be public servants within the meaning of section 21 of the Pakistan Penal Code (Act XLV of 1860).

30. Returns or information.—The Commission shall furnish to the Federal Government such returns or other information with respect to its activities as the Federal Government may, from time to time, require.

31. Delegation of powers.—The Commission may, by notification in the official Gazette, delegate such of its powers as deemed necessary to a standing committee or a member.

32. Indemnity.—No suit or any other proceeding shall lie against the Commission, Chairperson, member or employee of the Commission for anything which is done in good faith, in pursuance of this Act or the rules or regulations made thereunder or by or under the authority of the Commission.

33. Power to make rules.—(1) The Commission shall, within six months of the commencement of this Act and with the approval of the Federal Government make rules for carrying out the purposes of this Act.

34. Power to make regulations.—(1) The Commission may, with approval of the Federal Government and by notification in the official Gazette, make regulations for the conduct of its internal business, including efficiently and effectively organizing and managing its resources and its administrative, operational and other functions under this Act.

(2) In particular and without prejudice to generality of the foregoing powers, the regulations may provide for all or any of the following matters, namely:—

- (a) terms and conditions of service of officers and other staff including their salaries and allowances;

- (b) the form in which the annual statement of accounts is to be prepared under this Act; and
- (c) any other matter which has to be, or may be, prescribed by regulations under this Act.

35. **Power to remove difficulties.**—If a difficulty arises in giving effect to any provision of this Act, the Federal Government may, within a period not exceeding two years of the commencement of this Act and by order in writing published in the official Gazette, make such provision as may appear to it to be necessary for removing the difficulty.

TAHIR HUSSAIN,
Secretary General.