

AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR
LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT,
MUZAFFARABAD.

Dated the 27th October, 1985.

No. 2213-16/LD/Leg (A)/85, The following Act approved by the Azad Jammu and Kashmir Legislative Assembly at its meeting held on 5th October, 1985 and assented by the President on 23rd October, 1985, is hereby published for general information:-

(ACT XIX OF 1985)

AN

ACT

to make provisions relating to the assessment, collection and disbursement of Zakat and Ushr.

WHEREAS it is necessary to make provisions relating to the assessment collection and disbursement of Zakat and Ushr and matters connected therewith or incidental thereto;

AND WHEREAS Azad Jammu and Kashmir, being an Islamic State, must provide for the implementation of Islamic Precepts;

AND WHEREAS Zakat including Ushr, is one of the fundamental pillars (Arkan of Islam)

[AND WHEREAS the Azad Jammu and Kashmir Interim Constitution Act 1974 lays down that Islam shall be the State Religion of Azad Jammu and Kashmir;]

AND WHEREAS the Prime objective of the collection of Zakat and Ushr, and disbursements therefrom, is to assist the needy, the indigent and the poor;

AND WHEREAS the rate of Zakat and Ushr as also the purposes for the utilization of Zakat and Ushr, are specified in Shariah;

AND WHEREAS Shariah enjoins upon all Muslims who are SAHIB-NISAB to pay and to be State to arrange for the proper collections, disbursement and utilization of Zakat and Ushr, and also allows such Muslims to disburse for the purpose authorised by Shariah the part thereof not collected by the State;

It is hereby enacted as follows:-

CHAPTER-I

PRELIMINARY

1. Short title, Extent, Application and Commencement.-

(1) This Act may be called the Zakat and Ushr Act, 1985.

(2) It extends to the whole of Azad Jammu and Kashmir, but as regards payment and recovery of Zakat and Ushr applies only to Muslim State Subject of Azad Jammu and Kashmir '[or a person carrying on any business or trade in Azad Jammu and Kashmir] and a company, or other association of person, or body of individuals is whether incorporated or not, majority of the Shares of which is owned, or the beneficial ownership of which is held by such State subjects 7[:

Provided that the State and non-state subject students residing in Pakistan but studying in various educational institutions of Azad Jammu and Kashmir, shall be eligible to receive financial and Zakat from Azad Kashmir Zakat fund.]

(3) In respect of a person who may believe that the whole or any part of the recoveries effected from him in the manner laid down in this Act are not according to his belief; such recoveries shall nevertheless be made, but shall be deemed to be contributions to Zakat Fund on the Part of that person:

3[Provided that-,

(a) no Zakat or Ushar shall be charged or collected on compulsory basis in respect of the assets or produce of a person who, within the period of three months preceding the valuation date, files with the deducting agency, or with the Local Committee in the case of a declaration in the prescribed form sworn by him before a Magistrate, an oath Commissioner, a Notary Public or any other person authorised to administer Oath in the presence of two witnesses who identify him to the effect that he is a Muslim and a follower of one of the recognized fiqh's, which he shall specify in the declaration, and that his faith and the said fiqh do not oblige him to pay the

Between the words "State Subject of Azad Jammu and Kashmir "and the words "and a Company" the words "or a person carrying on any business or trade in Azad Jammu and Kashmir" inserted and shall be deemed always have been so inserted, Inserted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For full-stop, a colon substituted and thereafter a proviso added by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Proviso substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992. Original proviso is reproduced as under, -
"Provided that no Zakat or Ushr shall be charged or collected on compulsory basis in respect of the assets or the produce of a person who, within the period of these months preceding the Valuation Date, files with the Deducting Agency, or with the

Local Committee in the case of Ushr, a declaration in the prescribed form sworn by him before a Magistrate, an Oath Commissioner, a notary public or any other person authorised to administer oath, in the presence of two witnesses who identify him, to the effect that he is a Muslim and a follower of one of the recognized fiqhs, which he shall specify in the declaration, and that is faith and the said fiqh do not oblige him to pay the whole or any part of Zakat or Ushr in the manner laid down in the Act;"

whole or any part of Zakat and usher in the manner laid down in the Act; and

(b) a declaration, or an attested copy thereof filed as aforesaid in one Zakat year, whether before or after the commencement of this Act, shall continue to be valid or so long as,-

(i) the declaration or copy and the asset liable to Zakat to which it relates, remain in the custody of the Deducting Agency; or

(ii) the person filing the declaration or copy continues to hold, in respect of the land to the produce to which it relates, the same status as held at the time of the filing of the declaration, and the declaration or copy remains in the custody of the Local Committee:

Provided further that, where for any reason Zakat or Ushr is collected on compulsory basis from such a person and he does not wish to leave it in the Zakat Fund as Sadaqah or khairat in the mane of Allah as a manifestation of the unity of the Ummah and claims refund, on the basis of a declaration as aforesaid filed by him within the period, on the basis a declaration as aforesaid filed by him within the period specified in the first proviso or within such further period as may be prescribed, the amount so collected shall be refunded to him in the prescribed manner; and

(4) The Azad Jammu and Kashmir Shariat Court may, on the application of any Person, decide he question whether a declaration such as is referred to in the first or second proviso to sub-section (3) made by any person is valid according to the fiqh he professes to follow; and if the Azad Jammu ad Ksahmir Shariat Court decides that the declaration is not valid, such person shall, without prejudice to any other action that may be taken against him under any other law, be liable to pay Zakat or Ushr, as the case may be, in the manner laid down in this Act; Explanation.- In the this Act, reference to Zakat deductible at source or to Ushr realizable on compulsory basis shall be construed to imply a reference to contributions to Zakat Fund also.

(5) It shall into force on such date as the Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

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

(i) 'annuity' means the sum payable periodically, according to the annuity policy conditions, to an annuitant during his life-time, or for a fixed number of years, as the case may be and includes the scheme or postal annuities as notified by the Government;

(ii) 'assets' means assets liable to Zakat as provided in this Act;

(iii) 'atiyyat' means voluntary donations to the Zakat Funds, otherwise than on account of Zakat or Ushr, and includes SADAQAT-I- NAFILAH;

(iv) 'Council' means the Zakat Council established under Section 12;

[(iv-A) "Constituency" means, the constituency as defined in the Azad Jammu and Kashmir Legislative Assembly (Elections) Ordinance, 970.]

(v) 'Chief Administrator' means a person appointed as such under Section 13 and includes an officer authorised by him to exercise perform any power of function of Chief Administrator under this Act;

(vi) 'Company' means a company as defined in the Companies Act, 1913 (VII of 1913);

(vii) | 'Deducting Agency' means a bank, post officer or other institution referred to in the fifth Column of the First Schedule.

(viii) 'Deduction Date' means, in respect of the assets mentioned in he Firs schedule, the date or dates on which Zakat is to be deducted at source and which is or are specified in the fourth column of that schedule;

(ix) 'District Committee' means a District Zakat and Ushr Committee constituted under Section 14;

(x) 'Government' means the Azad Government of the State of Jammu and Kashmir;

(xi) "Government Security' has the same meaning as in the Securities Act, 1920 (X of 1920) of Pakistan;

(xii) 'Insurer' means the State Life Insurance Corporation of Pakistan or Postal Life Insurance;

Inserted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

(xiii) 'Local Committee' means a Local Zakat and Ushr Committee constituted under Section 16;

(xiv) 'Locality' means the area within the jurisdiction of a Local Committee;

(xv) 'Constituency Committee' means a Tehsil Zakat and Usher Committee constituted under section 16;]

(xvi) 'Maturity value' means the sum payable, according to stipulated conditions, on survival of the life assured to the specified age or to the end of the terms of the policy;

(xvii) 'Nisab' in relation to assets liable to Zakat except agricultural produce and animals fed free in pastures, means 612.32 grams of silver, or cash or gold, or good for trade, or any assets liable to Zakat under Shariah the aggregate value of which is equal to the value of 612.32 grams of silver, as notified by the Chief Administrator for each Zakat year or, in the case of a notified by the Chief Administrator for each Zakat year or, in the case of a person whose assets liable to Zakat consist only of gold, 87.48 grams of gold;

(xviii) 'Prescribed' means prescribed by rules;

(xix) 'Produce' means gross agricultural, horticultural or forest produce;

(xx) 'Provident Fund' has the same meaning as in the provident fund and rules made thereunder;

(xxi) 'Recognized Provident Fund' means a Provident Fund recognized as such, by the competent authority, under the Income Tax Ordinance, 1979 (XXXI of 1979);

(xxii) 'Return' means income, howsoever described, accruing on an assets;

(xxiii) 'Rules' means rules made under this Act;

(xxiv) 'Sahib-i-Nisab' means a person who owns or possesses assets not less than nisab, but does not include.-

(a) the Government, the Azad Jammu and Kashmir Council or a Local authority;

(b) a statutory corporation, a company or other enterprise owned wholly, directly or indirectly, by the Government, the Azad Jammu and Kashmir Council, a local authority or a

“(xv) ‘Tehsil Committee’ means a Committee constituted under Section 15;”

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corporation owned by the Government or the Azad Jammu and Kashmir Council, either singly or jointly with one or more of the other three;

a subsidiary of a statutory corporation, a company or other enterprise referred to in sub-section (b) and wholly owned by it;

the National Investment (Unit) Trust;

the Investment Corporation of Pakistan and its Mutual Fund;]

a recognized Provident Fund;

any unit Fund maintained by the Defence Services, including the Civil Armed Force;

a Zakat Fund;

an institution, fund, trust, endowment or society,-

(a) registered as a Charitable organization under the Societies Registration Act, 1860 (XXI of 1860), or as a company under Section 15 of Companies Act, 1913 (VII of 1913), or registered or approved is a charitable or social welfare organization under any other law for the time being in forces; and

(b) approved by the Azad Jammu and Kashmir Central Board of Revenue for the purposes of Section 47 of the Income Tax Ordinance, 1979 (XXXI of

1979) as adapted in Azad Kashmir;

a deeni-madrasah registered as such by the
Augaf Department;

a mosque;

an orphanage registered as such under the law
relating to orphanages;

a workers participation fund established under
the Companies Profits (Workers participation)
Act, 1968 (XII of 1968); or

Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Original clause is reproduced as under:

“(e) and ICP mutual Fund;”

(xxv)

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(n) amount of a party to a suit or case kept with or under the orders of a Court pending decision of the suit or case.

‘Security’ means any stock, share, scrip, debenture, bond, pre-organization certificate, or instrument commonly known as security;

‘Share’ means a share in the share-capital of a company, or in any body corporate established by or under Federal or Provincial laws, of Pakistan or under any law for the time being in force in Azad Jammu and Kashmir and includes stock;

‘surrender value’ means the sum payable by an insure on cancellation of a life-insurance policy or annuity, according to stipulated terms and conditions, at any time before maturity benefits become available;

(xxviii) ‘survival benefit’ means the amount payable according

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to life-insurance policy conditions, during the currency of a policy, on survival of the life assured to the specified date as stipulated in the policy;

‘Valuation Date’ means.-

(a) in respect of assets liable to Zakat, the first day of the Zakat year; and

(b) in respect of produce liable to Ushr, such date or dates as may be prescribed or as may notified by the Chief Administrator; for the valuation of the assets or the produce for the purposes of this Act;

‘Zakat Fund’ means a Fund established under Section 7; and

‘Zakat Year’ means year according to the Hijra calendar for which Zakat is chargeable, commencing on the first day of ‘Remazan-ul-Mubarak’ and ending with the last

day of the following Shaban-ul-Moazzam.

Provided that the first Zakat year shall commence with

the commencement of this Act and end with the last day of
"shaban-ul-Moazzam" 1401 A.H.

CHAPTER-II

ZAKAT

Charge and collection of Zakat.- (1) Subject to the other
provisions of this Act Zakat in respect of assets mentioned in the

First Schedule shall be charged and collected, on compulsory
basis, for each Zakat year, at the rates and in the manner

specified therein, and as may be prescribed, from every person who is on the Valuation Date, '[and has for the whole of the preceding Zakat year been, sahib-e-nisab and who owns or possesses such assets on the Valuation Date]':

Provided that where an asset mentioned in the First schedule has been assigned by the person owning or possessing it, in favour of another person, Zakat in respect of that asset shall be charged and collected on compulsory basis as if the asset had not been so assigned:

Provided further that if an asset was owned or possessed by a person on the valuation date but is owned or possessed by some other person on the Deduction Date, the Zakat on such asset shall be charged and collected from such other Person on behalf of the person owning or possessing it on the valuation Date:

Provided further that, if a person proves in the prescribed manner to the satisfaction of the Local Committee of the locality where he ordinarily resides that he was not a sahib-e-nisab on the Valuation Date or was not in ownership or possession of assets of the value of nisab for the whole of the preceding Zakat years, Zakat shall not be so charged and collected from him, or if collected shall be refunded to him in the prescribed manner:

Provided further that no Zakat shall be charged and collected from the assets of a person who died on or before the Deduction date.

(2) In determining the amount to be collected as Zakat on compulsory basis, the value of an asset on which Zakat is deductible, '[at source may be reduced, to the extent and in the manner prescribed] only on account of debts which have been-

(a) Primarily secured by that asset;

(b) used for the creation of an asset on which Zakat is deductible at source; and

(c) obtained from the Deducting Agency having custody of the asset securing the debt and of the asset created under clause (b).

(3) Where a person from whom Zakat has been deducted at source-

(a) proves that.-

For the words "and has for the preceding Zakat year been sahib-e-nisab;" the words "and has for the whole of the preceding Zakat year been, sahib-e-nisab and who owns or possesses such assets on the Valuation Date;" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Inserted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

(i) he is not a Muslim; or

‘[Gi) he is not a state subject of Azad Jammu and Kashmir or is not a person carrying on any business or trade in Azad Jammu and Kashmir; or shall be added.]

(iii) that amount deducted from him is more than what is due under this Act, either on account of an error apparent from the record, or on account of reduction provided for in sub-section (2) not having been duly allowed to him; or

(iv) he falls under any of the exclusion given in sub-clauses (a) to (n) of clause (xxiv) of Section 2; or

(b) proves, as laid down in the third proviso to sub-section 7[(1)] that he is not a sahib-e-nisab or was not in ownership or possession of nisab for the whole of the preceding Zakat year; or

(c) files a declaration such as is referred in the second proviso to sub-section (3) of section 1, which has not been challenged in the Azad Jammu and Kashmir Shariat Court under sub-section (4) of that section, and claims refund, the amount so deducted or, as the case may be, the amount so deducted in excess shall be refunded to him in the prescribed manner.

(4) Where the recovery of Zakat deductible at source, in respect of any of the assets mentioned in the First Schedule, falls into arrears *[or the Zakat fund is mis-appropriated, embezzled or used for the purpose not specified by the Shariah and the law for the time being in force], the Chief Administrator may forward to the Collector of the District concerned a duly signed certificate specifying the amount of arrears due and the particulars of the person from whom due, and the Collector shall, on receipt of such certificate, proceed to recover the amount so specified, as if it were an arrear of land revenue.

Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.
Original clause is reproduced as under:

“(ii) he is not a State Subject of Azad Jammu and Kashmir; or”

Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.
Original clause is reproduced as under:

“ (b) proves, as laid down in the third proviso to sub-section (3) that he is not a sahib-e-nisab or was not in ownership or possession of nisab for the whole of the preceding Zakat year; or”

Between the words “falls into arrears” and “Comma” the words “or the Zakat fund is mis-

appropriated, embezzled or used for the purpose not specified by the Shariah and the law for the time being in force” Inserted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

(5) A 'sahib-e-nisab' may pay either to a Zakat Fund or direct to those eligible under Shariah to receive Zakat so much of the Zakat due under Shariah as is not deductible at source under this Act, for example, that due in respect of assets mentioned in the Second Schedule.

(6) Any amount deducted at source by the Deducting Agency from any person shall be treated as payment of Zakat on behalf of such person or, in the case of a person referred to in sub-section (3) of Section 1, as contribution to Zakat fund or Sadaqah or Khirat in the name of Allah, as the case may be, on the part of that person.

Profit on Zakat Fund.- (1) The profit accrued on the deposits of the Zakat Fund shall be deemed to be public money and shall be utilized as may be prescribed by the Government.

(2) Whoever, being in any manner entrusted with Zakat Fund or the profit accrued thereon, commits criminal breach of trust in respect of that fund or profit or uses the fund or the profit for the purpose not specified by the Shariah or any law time being in force, shall be punished with imprisonment for a term which may extend to seven years, and shall also be liable to fine.

(3) An action under sub-section (2) shall not absolve any person from the process of recovery of such amount under any law for the time being in force.]

Secrecy of Information.- Any information furnished or collected in connection with the deduction of Zakat at source under this Act shall be treated as secret and shall not be used for any other purpose, including the assessment or collection of any tax.

CHAPTER-II USHR

Charge _and_collection_of Ushr.- (1) Subject to the other provisions this Act there shall be charged and collected, on

compulsory basis, in such manner as is laid down in Section 6, and as may be prescribed, from every land-owner, grantee, allottee, lessee, lease holder or land holder (other than a person excluded from the definition of "sahib-e-nisab") Ushr at the rate of five percent of his bare of the produce, as on the Valuation Date:

Provided that if any plot of land is used principally for growing one crop and a small portion thereof, not exceeding one-fourth of an acre, is used for growing another crop, Ushr shall not be charged in respect of the produce of such small portion.

1 Inserted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Explanation.- In this section and Section 6, 'land-owner', 'grantee', allottee', lessee', 'lease-holder' and 'land-holder' shall have the same meaning as 'in the laws relating to land administration and 'land-holder' includes a person in possession of any plot of land who has grown a crop on such plot.

(2) An individual land-owner, grantee, allottee, lessee, lease-holder or land holder shall be exempted from the compulsory levy of Ushr if.-

(a) he is eligible under shariah to receive Zakat; or

(b) the produce from his land is less than five 'wasqa' (-948 Kilograms) of wheat, or [its] equivalent in value in the case of other crops liable to Ushr.

(3) The currency equivalent of five 'wasqa' of wheat in value shall be such as may be notified for each Zakat year by the Chief Administrator.

(4) Ushr shall be the first charge on the produce.

(5) Ushr shall be collected in cash:

Provided that, where the produce consists of wheat, paddy or maize, Ushr, at the option of the Council, may be collected in kind.

(6) A 'sahib-i-nisab' may pay either to the Local Zakat Fund or directly to those eligible under Shariah to receive Zakat, so much of the Ushr due under Shariah as is not compulsorily realizable under this Act, for example in respect of [item 8] of the second schedule.

Mode of assessment and collection of Ushr.- (1) A local Committee shall be supplied by the Revenue Department, and such other department or official agency or any other person as may be determined by the Chief Administrator, in respect of a land-owner, grantee, lessee, lease-holder or land holder in the locality, in the prescribed form and manner, with the record containing such information for a crop season as may be required for the purposes of this Act.

(2) An assessee may compute his Ushr liability on self-assessment basis and communicate the same to the Local Committee in such form and manner as may be prescribed and,

For the word "it" the word "its" substituted by the Zakat and Usher (Amendment) Act, 1992

of 1992) dt. 29-06-1992.

For the words and "figure "item 9" the word and figure "item 8" substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992

while so computing his Ushr liability shall be entitled to reduce as an allowance for expenses on production one-fourth of the total value of his produce.

(3) If the Local Committee finds that an assessee's self-assessment of his Ushr liability is acceptable, it shall notify it to the assessee as the Ushr demand of that assessee.

(4) Where an assessee fails to communicate to that Local Committee his self-assessment of Ushr liability under sub-section (2), or a Local Committee does not find the self-assessment of the Ushr liability by an assessee acceptable under sub-section (3), the Local Committee shall subject to such guidelines and instruction as may be given by the council or, if so authorized by the council, by the District Committee after taking into consideration the information furnished to it under sub-section (1), and any other information that it may deem relevant, adopting such procedure as it may deem fit, and allowing the reduction provide for '[in sub-section (2), make] in the prescribed form and manner, its own assessment of Ushr realizable on compulsory basis under this Act, and notify the demand to the assessee.

(5) In the case of a lease in force immediately before the Commencement of this Act, the liability of the lessor and the lessee to pay Ushr shall be equitably apportioned between them by the Local Committee.

(6) An assessee aggrieved by the assessment under sub-section (4) or, as the case may be, the lessor or the lessee aggrieved by the apportionment under sub-section (5), may, within such time as may be prescribed, *[within fifteen days of the Local Committee's announcing the assessment, or, as the case may be, apportionment] apply in the prescribed form and manner to the [Constituency Committee] within whose jurisdiction the locality for which the Local Committee is constitution for revision "[:

Provided that no such application shall be admitted unless the

applicant has deposited into the Local Zakat Fund not less than fifty percent of his liability as assessed or apportioned by the

The words "in sub-section (2), make" inserted between the words "Provide for" and the words "in the prescribed" by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words "within such time as may be prescribed" the words "within fifteen days of the Local Committee's announcing the assessment, or, as the case may be, apportionment" substituted by the words "in the prescribed" by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words "Tehsil Committee" the words "constituency committee" substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Colon subs. for full-stop and proviso added by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

'1(7) _ the Constituency Committee to which an application is made under sub-section (6) or Section 7 or which takes-up a matter under section 7 of its own motion, shall give its decision within a period not exceeding one month counted from the date on which it 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.]

(8) The demand as determined under sub-section (3), or, as the case may be, under sub-section (4) or sub-section (7), shall be paid by the assessee and collected by the Local Committee in such manner as may be prescribed.

(9) Where the recovery of Ushr compulsory realizable under this Act falls into arrears, the Chairman of the Local Committee shall forward to the Collector of the district concerned, a duly signed certificate specifying the amount of arrears due and the particulars of the person from whom due and the Collector shall, on receipt of such certificate, proceed to recover the amount so specified as if it were an arrear of land revenue.

The *[Constituency Committee] within whose jurisdiction *[the Local Committee] constituted is situated may at any time either of its own motion or on the application of an adult Muslim residing within locality make an order enhancing the liability assessed under "[sub-section (4) of section 6], or apportioned under sub-section (5), [of Section 6] by the Local Committee "[:

Provided that no such order shall be made unless the person affected has been given an opportunity of showing against it and of being heard.]

Establishment of Zakat funds.- There shall be established the following Zakat Fund, namely:

Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.
Original subsection is reproduced as under:

“(7) The Tehsil Committee shall, within such time as may be prescribed, give its decision on the application for revision, and such decision shall be final and shall not be questioned before any Court or other authority.”

for the words “Tehsil Committee” the words “constituency committee” substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words “the Locality for which the Local Committee is constituted” the words “ the Local Committee” substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the word and figure “section 4” the words and figure “sub-section (4) of Section 6”
Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.
Between the words and figure “sub-section (5)” and the words “by the Local Committee”, the words and figure “of Section 6” inserted by the Zakat and Usher (Amendment) Act,

1992 (XIII of 1992) dt. 29-06-1992.

Colon subs. for full-stop and proviso added by the Zakat and Usher (Amendment) Act,
1992 (XIII of 1992) dt. 29-06-1992.

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(a) An Azad Kashmir Zakat Fund to which shall be credited.-

(i) the Zakat Deducted at source;

(ii) the Zakat paid into it voluntarily;

(iii) the transfers, if any, from the Local Zakat Funds; and

(iv) the grants, ATIYYAT and any other receipts;

[(v) the transfers, if any, from the Pakistan Central Zakat Fund.]

(b) a Local Zakat Fund for each Local Committee to which shall be credited.

(i) the proceeds of Ushr

(ii) the Zakat paid into it voluntarily;

(iii) the transfers to it from the Azad Kashmir Zakat Fund; and

(iv) the grants, ATIYYAT and any other receipts;

Utilization of Zakat Funds.- The money in a Zakat Fund shall be utilized for the following purposes, namely:-

(a) Assistance to the needy indigent and the poor, particularly orphans and widows, the handicapped and the disabled, eligible to receive Zakat under Shariah for their subsistence or rehabilitation, either directly or indirectly through DEENI-MADARIS or vocational educational institutions or public hospitals, clinics, dispensaries or health laboratories:

Provided that the lists of the individual to be assisted directly and the institution through which assistance is to be given, from a Local Zakat Fund shall be prepared and maintained, according to prescribed basis and manner, by the Local Committee in whose jurisdiction the individuals ordinarily resides, or the institutions through which they are to be assisted are situated, as the case may be:

Provided further that the list of institutions through which assistance from Azad Kashmir Zakat Fund is to be given shall be prepared and maintained, according to prescribed basis and manner, by the Council; and

(b) Expenditure on the collection, disbursement and

Added by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

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administration of Zakat and Ushr.

[Provided that the expenditure on Zakat Council, Administrative Organization of the Chief Administrator, District and Constituency Zakat Committees shall be met by the Government, whereas, honorarium, as may be fixed by the Government, payable to non official Chairmen and members of Zakat Council, Chairman district and Constituency Zakat Committees and recurring expenses of Zakat fund staff and administrator expenditure of local Zakat committee subject to the approval of Zakat Council in its budget on periodic basis shall be borne out of the Zakat fund which shall not exceed 10% of total annual collection of Zakat fund:]

Provided further that the banking services and the services connected with the assessment or collection of Zakat or Ushr realizable on compulsory basis under this Act shall be rendered free of charge, except that the Chief Administrator in regard to Ushr, may authorise payment or remuneration for any specified services; *x x x

3[(bb) The Zakat Council may allow in accordance with the criteria applied to the assistance of destitute in the limits of local Zakat Committees of the respective District Zakat and Ushr Committees, to meet the urgent needs of poor, needy and indigent.]

(c) Any other purpose permitted by Shariah.

Disbursement from Zakat Funds.- (1) The Council may from Azad Kashmir Zakat Fund make disbursements, and transfer funds to "[the personal ledger account of] a Local Zakat Fund, in such form and manner as may be prescribed and as would help in ensuring satisfaction of the needs of the needy and the poor through out its jurisdiction, as far as possible, on a uniform basis.

(2) A Local Committee shall disburse, or incur expenditure

Substituted by the Zakat and Usher (Amendment) Act, 2002 (I of 2002) dt. 13-02-2002.
Original proviso is reproduced as under:

"Provided that the expenditure on the Zakat Council and the administrative Organization of the Chief Administrator and that of District, and Tehsil Committees shall be met by the Government, and that on Local Zakat Committees not exceeding two percent of the total annual collections from the Zakat Funds."

Word "and" at the end of second proviso omitted and thereafter new clause (bb) added by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992 which provided as under:

"(bb) the Zakat Council may place at the disposal of Chief Administrator and Chairman of each District Zakat and Ushr Committee such amount as may be fixed by it from time to

time, per year to meet with the urgent needs of poor, needy and indigents.”

Clause (bb) as inserted above was substituted by the Zakat and Usher (Amendment) Act, 2002 (I of 2002) dt. 13-02-2002.

The words “the personal ledger account of” inserted between the words “to” and “a” by the Zakat and Usher (Amendment) Act, 2002 (I of 2002) dt. 13-02-2002.

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from the Local Fund, in the prescribed manner, for authorised purposes within the locality, particularly for the benefit of the individuals directly or indirectly under clause (a) of Section '[9]:

Provided that a Local Committee may or, if so required by the Council, shall transfer from the Local Zakat Fund to the Azad Kashmir Zakat Fund, funds surplus to its needs.

[(3) where a Local Zakat Committee cannot be constituted under the law for any District reason, the Tehsil Zakat and Ushr Committee shall function as such for that area till the constitution of the said Local Zakat Committee subject to a period not exceeding three months.

(4) Where a Tehsil Zakat Committee cannot be constituted under the Law for any reason, the Zakat Committee shall function as such District for that area till the constitution of the said Tehsil Zakat Committee subject to a period not exceeding three months.

(5) Where a District Zakat and Ushr Committee does not exist for any reason, the Chief Administrator shall arrange the performance of functions of the District Zakat Committee, till the re-constitution or restoration of the said Committee.

(6) Where there is dispute in selection of the members of a Local Zakat Committee, the District Zakat Committee may constitute such committee by nomination of satiable persons from amongst the permanent resident's area of that area.]

Accounts.- (1) The accounts of the Azad Kashmir Zakat Fund, and a Local Zakat Fund shall be maintained and operated 'respectively, by the Chief Administrator, and the Local Committee, in such form and manner as may be prescribed.

(2) The records of the accounts of the Zakat Funds shall be preserved for such period, and shall be made available for audit or inspection to such persons or agencies and in such manner, as may be prescribed.

Adult.- (1) To carry out audit of the Azad Kashmir Zakat Fund annually or at shorter intervals, the Council, shall appoint auditors, being persons who are, in its opinion, qualified for the purpose.

(2) To carry out audit of the Local Zakat Funds within a district annually or at short intervals, the District Committee shall appoint auditors being persons who are, in its opinion,

For the figure "8" the figure "9" Substituted by the Zakat and Usher (Amendment) Act, 1992

(XIII of 1992) dt. 29-06-1992.

Sub-sections (3), (4), (5) and (6) added by the Zakat and Usher (Amendment) Act, 1992

(XIII of 1992) dt. 29-06-1992.

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qualified for the purpose.

(3) The audit performed by auditors under sub-sections (1) and (2) shall include propriety audit.

(4) The annual report of the auditors on the Azad Kashmir Zakat Fund shall be laid before the Legislative Assembly and that on a Local Zakat Fund before the '[Zakat Council].

(5) Nothing in this Section shall be deemed to prevent-

(a) the Auditor-General of Azad Jammu and Kashmir from auditing any of the Zakat Funds.

(b) the Council from getting audited any of the Local Zakat Fund; or

(c) a Local Committee from getting its own Local Zakat Fund audited.

CHAPTER-V ORGANIZATION AND ADMINISTRATION

Zakat_ Council.- (1) The Government shall, by notification in the official Gazette, establish a Zakat Council to provide policy guidelines for, and to exercise general superintendence and control over matters relating to Zakat and Ushr, particularly the Zakat Fund and maintenance of their accounts.

(2) The Council shall consist of.-

(a) a Chairman;

[(b) 3[four Ulema] to be nominated by the President, in Ideology;

(c) one person from each District to be nominated by the President];

(d) the Secretary to the Government in the Finance Department;

(e) the Secretary to the Government in the Amoor-i-

Deenia Department; and

(f) the Secretary to the Government in the Local Government Department; and

For the words "District Council concerned, established under the law relating to Local Government" the words "Zakat Council" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Clauses (b) and (c) shall be substituted Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992. Original clauses are reproduced as under:

“(b) five person, of whom three shall be Ulema, to be nominated by the President in consultation with the Council of Islamic Ideology;

(c) four persons, one from each District, to be nominated by the President;”

For the words “Two Ulema” the words “Four Ulma” Substituted by the Zakat and Usher (Amendment) Act, 1993 (XXX of 1993) dt. 13-03-1993.

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(g) the Chief Administrator, who shall also be the Secretary to the Council.

(3) The Chairman of the Council shall be a person who is or has been a Chief Justice or Judge of the Supreme Court, or High Court or is qualified to be a Judge of High Court, to be appointed by the President.]

(4) the Chairman or a member, not being an ex-officio member, shall hold office for a term of three years and shall be eligible for re-appointment *[x x x] term.

(5) The Chairman or a member, not being an ex-officio member, may, by writing under his hand addressed to the President resign his office.

Provided that he shall continue to hold office until his resignation is accepted by the President.

(6) Any vacancy in the office of Chairman or a member, other than an ex-officio member, shall be filled by the nomination, in accordance with sub-section (2) or sub-section (3), as the case may be, of a person qualified to hold the office.

(7) The Chairman or member nominated under sub-section (6) shall hold office for the unexpired term of his predecessor.

3[(8) the President may, in consultation with the Chairman and after giving an opportunity of being heard, remove any member of the Council as he may deem fit.]

Chief Administrator.- (1) For carrying out the purposes of this Act, there shall be appointed by the Government “[in consultation with the Chairman of the Zakat Council,] a Chief Administrator.

(2) The Chief Administrator shall have the powers of the Financial Commissioner for the purposes of this Act and other terms and conditions of service shall be such as may be determined by the Government.

(3) The Chief Administrator shall act under the general superintendence and control of and in accordance with the policy

Subsection (3) Substituted by the Zakat and Usher (Amendment) Act, 1996 (XI of 1996) dt. 04-06-1996. Original subsection is reproduced as under:

“(3) The Chairman of the Council shall be a person who is, or has been a Chief Justice or Judge of the Supreme Court or High Court, to be nominated by the President.”

The words “for a similar” Omitted by the Zakat and Usher (Amendment) Act, 1992 (XIII of

1992) dt. 29-06-1992.

Subsection (8) added by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Between the word "Government" and the words "a Chief Administrator" the commas and the words "in consultation with the Chairman of the Zakat Council," Inserted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

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guidelines given by the Council and perform such function as are assigned to him by or under this Act.

District Zakat and Ushr Committee.- (1) In each district a District Zakat and Ushr Committee shall be constituted by the [Government].

(2) The District Committee shall, subject to such guidelines as may be given by the Council [or Chief Administrator]:-

(a) Oversee, generally, the functioning of, [Tehsil Committee] and, more particularly, the assessment of Ushr and the collection of Zakat and Ushr and ATIYYAT, and disbursement and utilization of the money in the Local Zakat Funds, by the Local Zakat Committees in the district;

(b) for the purposes mentioned in clause (a) make plan for the district in such form and manner as may be prescribed;

(c) compile accounts of Local Zakat Funds for the district in such form and manner as may be prescribed.

(d) Arrange in the prescribed manner, audit of the Local Zakat Funds in the district; and

(e) Tender to the Council advice on any matter specified by it:

Provided that, in any district where is a district social welfare officer appointed by the Government, the District Committee may coopt him as a member of the committee, Ex-officio.

4[(3) the District Committee shall consist of a Chairman, who shall be non-official and shall be nominated by the Government

For the words "Zakat Council" the words "Government" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

After the word "Council" the words "or Chief Administrator" Inserted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

The words "Tehsil Committee" inserted between the words "functioning of" and "and" by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.
Original subsection is reproduced as under:

" (3) The District Committee by the Zakat Council shall consist of a Chairman, who shall be non-official and shall be nominated by the Zakat Council, the Deputy Commissioner of

the District, the District Qazi, one non-official member from each Tehsil in the District to be nominated by Zakat Council in consultation with the Chairman:

Provided that, where the number of Tehsil in a district is less than four, the number of members other than the Chairman, the Deputy Commissioner, the District Qazi shall be raised to four:

Provided further the Chairman shall be an adult Muslim who ordinarily reside in the District and the member from a Tehsil, shall be an adult Muslim who ordinarily resides in that Tehsil."

in consultation with the Chairman of the Zakat Council, Deputy Commissioner of the District, the '[District Mufti] and one non-official member from each Tehsil in the District, the [District Mufti] and one non-official member from each Tehsil in the District to be nominated by the Government in consultation with the Chairman of the District Committee] *[:

Provided that the Chairman and members of the District Committee shall be the persons who are of good moral character bearing financial integrity and are not commonly known as persons who violate Islamic Injunctions and do not possess any office assignment of a political party.]

(4) The District Committee so constituted shall be duly notified by the "[Government].

5[(5) The Chairman and other members of the District Committee not being the ex-officio members, shall hold office for a term of three years and not hold office more than two term.]

(6) The Chairman or a member, not being the ex-officio member, may by writing under his hand addressed to the °[Prime Minister], resign his office:

Provided that he shall continue to hold office until his resignation is accepted by the [Government].

(7) Any vacancy in the office of the Chairman or a member other than the ex-officio member, shall be filled in accordance with sub-section (3) of section 15 by a person qualified to hold the office.

(8) The Chairman or member appointed under sub-section (7) shall hold office for the un-expired term of his predecessor.

5[(9) The Government may, after giving an opportunity of being heard remove any non-official member or Chairman of the

For the words "District Qazi" the words "District Mufti" shall substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words "District Qazi" the words "District Mufti" shall substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Colon subs. for full-stop and proviso added by the Zakat and Usher (Amendment) Act, 2002 (I of 2002) dt. 13-02-2002.

For the word "Council" the word "Government" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Substituted by the Zakat and Usher (Amendment) Act, 2002 (I of 2002) dt. 13-02-2002.
Original subsection is reproduced as under:

“(5) The Chairman and other members of the District Committee not being the ex-officio members shall hold office for a term of three years and shall be eligible for re-appointment for a similar term.”

For the word “Council” the words “Prime Minister” Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

In the proviso for the word “Council” the word “Government” Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Added by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

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District Committee as it may deem fit.]

Tehsil Zakat and Ushr Committee. (1) There shall be constituted Tehsil Zakat and Ushr Committee in each Tehsil [:

Provided that there shall be a separate Zakat and Ushr Committee in each Municipal Corporation and for the purpose of this Section, the limits of Municipal Corporation shall be deemed to be a Constituency.]

°[(2) the Constituency Committee shall consist of a Chairman, who shall be non-official and shall be nominated by the Chief Administrator, Assistant Commissioner of the Tehsil, the 3[Tehsil Mufti] and four non-official members to be nominated by the Chief Administrator in consultation with the Chairman of the "[Constituency Committee];

Provided that if the Chairman or a member is nominated from Local Committee, he shall cause to hold the seat of Local Committee]

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(4) '[Constituency Committee] so constituted shall be duly notified by the '[Chief Administrator].

(5) The *[Constituency Committee], shall subject to such guidelines as may be given by the Zakat Council, or the District Committee:-

(a) oversee assessment of Ushr and Collection of Zakat, Ushr and Atiyyat and the disbursement and utilization of the

Colon subs. for full-stop and proviso added by the Zakat and Usher (Amendment) Act, 1993 (XXX of 1993) dt. 13-03-1993.

Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992. Original subsection is reproduced as under:

“(2) The Tehsil Committee shall consist of the Assistant Commissioner, Tehsil Qazi, Five member to be elected in the prescribed manner, by the Chairman of the Local Committee of the Tehsil form amongst themselves:

Provided that, if there are more than two Tehsil Committees within the jurisdiction of an Assistant Commissioner he shall be a member of only such of the Committee as the Zakat Council may specify and may nominate the Tehsildar of the Tehsil concerned, to be the member of any other of the said Tehsil Committees.”

For the words “District Qazi” the words “District Mufti” substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words “Tehsil Committee” the words “constituency committee” substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Omitted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.
Original subsection is reproduced as under:

“(3) The non-official members of the Committee shall elect of their members to be the chairman of the Committee; and, if two or more persons secure an equal number of votes, the result of the election shall be determine by drawing lots.”

For the words “Tehsil Committee” the words “constituency committee” Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the word “District committee concerned” the words Chief Administrator” Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words “Tehsil Committee” the words “constituency committee” Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

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money in the Local Zakat Funds by the Local Committees in the Tehsil;

(b) for the purposes mentioned in clause (a) make plans for the Tehsil, in such form and manner as may be prescribed.

(c) Compile accounts of the Local Zakat Funds for the Tehsil, in such form of manner as may be prescribed; and

(d) Tender to the District Committee advice on any matter connected with the collection, disbursement or utilization of Zakat and Ushr.

(6) The Chairman and members of a '[Constituency Committee] not being ex-officio members shall hold office for a term of three years and shall be eligible for re-election.

(7) The Chairman or a member, not being an ex-officio member, may by writing under his hand addressed to the 7[Chief Administrator], resign his office.

Provided that he shall continue to hold office until his resignation is accepted by the >[Chief Administrator].

(8) Any vacancy in the office of Chairman or member, other than an ex-officio member, shall be filled by the 'Tnomination] of a person qualified to hold the office.

(9) The Chairman or member *[nominated] under sub-section (8) shall hold office for the unexpired term of his predecessor.

°((10) the Chief Administrator may after giving an opportunity of being heard, remove any non-official member or Chairman of the Constituency Committee as he may deem fit.]

Local Zakat and Ushr Committee.- (1) A Local Zakat and Ushr Committee shall be constituted for-

- (a) each revenue estate in settled rural area;
- (b) each deh or village in non-settled area; and
- (c) each ward in urban area:

For the words "Tehsil Committee" the words "constituency committee" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words "Tehsil Committee", the words "Chief Administrator" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words "Tehsil Committee" the words "Chief Administrator" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the word “election” the word “nomination” Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words “elected” the word “nominated” Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Added by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Provided that, if in the opinion of the Council, the population of a revenue estate, deh or village is too large too small to have one Local Zakat and Ushr Committee, such revenue state, deh or village may, if too large, be divided into two or more localities, or, if too small, grouped with any other revenue estate, deh or village to form one locality.

Explanation.-

(a) 'Urban area' means area within the local limit of a Municipal/Town Committee;

(b) 'rural area' means area other than urban area;

(c) 'settled rural area' means rural area for which revenue settlement record exists;

(d) 'non-settled rural area' means rural area other than settled rural area; and

(e) 'Ward' means a distinct and compact locality, the population of which does not exceed three thousand approximately.

(2) The Local Committee shall, subject to such guidelines as

may be given by the Zakat Council, District Committee or the '[Constituency Committee]):-

(a)

(b)

(c)

(@)

Determine Ushr demand compulsory realizable under this Act and collect Zakat and Ushr and Atiyyat and disburse and utilize the moneys in the Local Zakat Fund;

for the purpose mentioned in clause (a) make plans for the locality;

Prepare and maintain accounts of the Local Zakat Fund in such form and manner as may be prescribed; and

Tender to the *[Constituency committee], as the case may be, advice on any matter connected with the collection, disbursement or utilization of Zakat and Ushr.

(3) The Local Committee shall consist of seven members selected by the *[team] in the manner specified in sub-section

For the words “Tehsil Committee” the words “constituency committee” substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words “Tehsil Committee” the words “constituency committee” substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words “residents of the locality” the word “team” Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

4)":

Provided that in urban areas the seventh member shall be substituted by a colon and thereafter the following proviso shall be added:

Provided that in urban areas the seventh member shall be a lady selected under this Section.]

(4) The District Committee shall constitute a team of three or more persons, including at least one Gazetted Officer, one aalim-e-deen and one member of District Committee to organise a public gathering of the adult Muslim residents of a locality and to *[x x x] select, in the prescribed manner, seven adult Muslims residing in that locality who are known to be pious and not *[be office bearer of a political party] and who enjoy their trust to be members of the Local Zakat Committee:

Provided that person who is a member of a team constituted for the selection of members of a Local Committee shall not be eligible to be a member of such Local Committee and a person who is a salaried employee of the Government or of a Local authority otherwise than as a Pesh Iman of a mosque of a teacher of a Local School or of a Corporation set-up, owned or controlled by the Government, shall not be eligible to be a member of a Local Committee.

Provided further that where in a district the numbers of local Committees is so large that the members of the District Committee cannot be put on all the teams constituted for the selection of members of local committees in the District, the District Committee, may, at its discretion nominate any other non-official person of the District to re-present it on the said team.

4x x x]

(5) if, at the time of selection, any Adult Muslim resident of the locality present in the gathering raises objection with respect

Colon subs. for full-stop and provisos added by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Words "call upon them to" omitted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words "engaged in political activates" the words "be office bearer of a political party" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Third Proviso omitted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992. Original proviso is reproduced as under:

"Provided further that person who is a member of a team constituted for the Selection of

members of a Local Committee shall not be eligible to be a member of such Local Committee, and a person who is a salaried employed of Government or of a Local authority, or of a Corporation set-up, owned or controlled by the Government shall not be eligible to be a member of a Local Committee.”

to another person so present that such other person:-

- (a) is not a Muslim;
- (b) is not an Adult;
- (c) is not a resident of the locality;
- (d) is an undischarged insolvent; or
- (e) is of unsound mind;

or, being a person to be selected as a member of the local Committee, suffers from any of the said disqualifications, or is not known to be pious, or is known to be 'office bearer of a political party] or has during the period of three years preceding the date of selection, been ordered to execute bond under section 108, 109 or 110 of the Code of Criminal Procedure, 1898, (Act V of 1898) or been convicted for an offence involving moral turpitude, or been declared a goonda under the law relating to the control of Goondas, the team of persons organizing the gathering shall make a summary inquiry and give a decision on the objection raised; and, in case the members of the team are equally divided in their opinion the member of the team nominated by the District Committee to be its Convener shall have a second vote.

(6) The members of a Local Committee as given in sub-section (3) above shall elect one of their members being a person who is literate and who officiates prayers five times a day regularly and observes the fasts throughout Ramzan-ul-mubarak according to the injunctions of Islam, to be the chairman of the Local Zakat Committee; and if two or more persons secure an equal number of votes, the result of the election shall be determined by drawing lots.

Provided that the condition of the Chairman being literate may be waived in a locality where no literate, pious and practicing Muslim is available.

(7) The Local Committee so constituted shall be duly notified, by the District Committee;

(8) Any adult Muslim resident of a locality who is aggrieved by the conduct or the result of the proceedings for the selection of the members, or the election of the chairman of the Local Committee concerned may [within thirty days] prefer an appeal

For the words "engaged in political activities" the words "office bearer of a political party" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992. Between the word "may" and "prefer" the word "within thirty days" Inserted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

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to the '[Chief Administrator Zakat]:

Provided that the *[Chief Administrator Zakat] shall not grant any injunction or make any interim order, including a stay order, during the period an appeal is pending.

3[(9) the Chief Administrator Zakat on an appeal within thirty days and his decision shall be final and shall not be called in question before any court or other authority:

Provided that the Chairman Zakat Council may, at any time, earlier of his own motion or on the application of an aggrieved person, proviso the order passed by the Chief Administrator under this sub-section.]

(10) The Chairman and members of the Local Committee shall hold office for a term of three years and shall be eligible for re-election, as the case may be.

(11) ~The Chairman or a member may, by writing under his hand addressed to the Local Committee resign his office:

Provided that he shall continue to hold office until his resignation is accepted by the Local Committee.

(12) Any vacancy in the office of Chairman or member shall be filled by the election or selection, as the case may be, of a person qualified to hold the office, in according with the provisions of sub-section (4) or as the case may be sub-section (6).

(13) | The Chairman, or the member elected or selected, as the case may be under sub-section (12) shall hold office for the unexpired term of his predecessor.

Members of Council and Committees to be Muslim.- All the members of the Council or Committee shall be Muslims and where the holder of an office cannot become a member by reason of his not being a Muslim, the President in the case of Council and the Council in the case of a Committee shall nominate a Muslim member in his place.

Vacancy, etc., not to invalidate Acts or proceedings.- (1)
Notwithstanding anything contained in this Act:-

For the words "District Zakat Committee" the word "Chief Administrator Zakat" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words "District Zakat Committee" the word "Chief Administrator Zakat" Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.
Original subsection is reproduced as under:

“(9) The District Committee to which an appeal under sub-section (8) is preferred shall decide the appeal within such time as may be prescribed; and the decision of the District Committee shall be final and shall not be called in question before any Court or other authority.”

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(a) a Council or Committee established or constituted thereunder for the first time shall be deemed to be duly established or constituted even if its strength is less than the strength specified in this Act by not more than two:

(b) The Chairman of a Local Committee holding office immediately before the commencement of this Act shall be deemed to be duly elected as such Chairman.

(c) No act or proceeding of a Council or Committee established or constituted under this Act shall be invalid by reason only of the existence of a vacancy in, or defect in the constitution of such Council or Committee.

Person to preside at meetings in the absence of Chairman.- If the office of Chairman of a Council or Committee established or

constituted under this Act is for the time being vacant, or the Chairman is absent from a meeting of the Council or Committee the meeting there of or, as the case may be, the meeting from which the Chairman is absent shall be presided at.-

(a) in the case of Council, by the Secretary, Zakat and

Ushr];

(b) in the case of a District Committee, by the Deputy Commissioner;

(c) in the case of a *[Constituency Committee], by the ex-

officio member, that is, the Assistant Commissioner, Sub-Divisional Magistrate or the Tehsildar as the case may be; and

(d) in the case of a Local Committee, by the member elected by the members present.

Vote of no confidence against the Chairman °[x x x] a Local

Committee or the member of a Local Committee or a Local Committee as a whole.- (1) Where in case of “[x x x] a Local Committee, the District Committee after such inquiry as it may deem fit, is of the opinion that the members of that Committee no longer have confidence in the Chairman, the District Committee may, in the prescribed, manner, remove the Chairman from his office.

(2) Where in the case of a member of a local committee, or of

Substituted by the Zakat and Usher (Amendment) Act, 1994 (XV of 1994) dt. 16-03-1994.
Original subsection is reproduced as under:

“(a) in the case of a Council, by a member to be nominated by the Chairman;”

For the words “Tehsil Committee” the words “constituency committee” substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

In the heading the words “a Tehsil Committee or’ Omitted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

The words “a Tehsil Committee or of’ Omitted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

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a local committee as a whole, the District Committee, after such inquiry as it may deem fit, is of the opinion that the adult Muslim residents of the locality no longer have confidence in the member, or in the committee as whole '[the Zakat Council or,] the District Committee may, in the prescribed manner, remove the member from his office or dissolve the Committee as a whole.

(3) The vacancy in the office of Chairman or member or members so caused shall be notified by the District Committee and shall be filled in accordance with the provisions of this Act.

Powers of supersession and removal.- (1) If, after such inquiry as may be necessary, the Council is of the opinion that a Committee constituted under this Act.-

(a) is unable to discharge or persistently fails 7[is] discharging its duties; or

(b) is unable to administer its affairs; or

(c) acts in a manner contrary to public interest; or

(d) otherwise exceeds or abuses its powers, the Council

may, by a resolution, declare the Committee to be superseded for such period not exceeding one year as may be specified in the resolution;

Provided that the period of supersession may, if the Council considers it necessary to do so, be extended beyond a period of one year; or

(e) has a majority of members who are not pious Muslims or office bearers of a political party.]

we

(2) When a resolution is passed under sub-section (1) in respect of a Committee.-

(a) the persons holding office as Chairman and members of the Committee to which the resolution relates, shall cease to hold office;

(b) all functions of the Committee shall, during the period of supersession, be performed by an administrator, "[x x x] appointed by the Council; and

Between the words "as a whole" and the words "District Committee" the words "the Zakat Council or," inserted the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the word “in” occurring at the first time the words “is” “Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

For the words “or who are engaged in political activity’ the words “or office bearers of a political party’ by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

The comma and words “not being an official “Omitted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

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before the expiry of the period of supersession, elections shall be held and selection or nominations made in accordance with the provisions of this Act to re-constitute the Committee.

If, after such inquiry as may be necessary, the Council is

of the opinion that the Chairman or a member of a Committee constituted under this Act.-

(a)

(b)

(c)

@)

()

G3)

was at the time of his selection, election or nomination:-

(i) not a pious Muslim;

(ii) not an adult;

(iii) not a resident of the area within the jurisdiction of the Committee;

(iv) | an undercharged insolvents ;

(v) not of sound mind; or

(vi) 'Tan office bearer of a political party.]

has been, during the period of three years preceding the date of his selection, election or nomination-

(i) ordered to execute a bond under section 108, 109 or 110 of the Code of Criminal Procedure, 1898; or

(ii) convicted for an offence, involving moral

turpitude; or

(iii) declared GOONDA under the law relating to the control of Goondas;

has after his selection, election or nomination, incurred any of the disqualifications referred to in sub-clause (i),

(iii), (iv), (v) or (vi) of clause (a) or sub-clauses (i), (ii),
or (iii) of clause (b);

has, without reasonable excuse, absented himself from
three consecutive meetings of the Committee;

has been guilty of abuse of power or of misconduct in
the discharge of his duties as Chairman or member, or
been responsible for any loss or mis-application of any
money or property of the Committee; or

has become physically disabled from performing

Substituted by by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29- 06-
1992. Original clause is reproduced as under:

“(vi) engaged in political activity;”

Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.
Original is reproduced as under:

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functions as Chairman or member, the Council may remove such Chairman or member from office.]

Explanation.- For the purposes of clause (e), 'mis-conduct' means bribery, corruption, jobbery, favoritism, nepotism, willful maladministration or willful diversion of funds, and includes any attempt, at or abetment of, such mis-conduct.

(4) When the Chairman or member of a Committee is removed from, or otherwise ceases to hold office, the vacancy in the office of such Chairman or member shall be filled within such time as the Council may determine, by the election, selection or nomination, as the case may be, in accordance with the provisions of this Act, of a person qualified to hold the office.

(5) The Chairman or a member elected, selected or nominated under sub-section (4) shall hold office for the un-expired term of his predecessor.

(6) The Council may delegate to '[the Chief Administrator] all or any of its powers under the preceding provisions of this section in respect of a Committee 7[x x x].

(7) The Chairman or a member of a Committee superseded under sub-section (1), or a Chairman or member removed from office under sub-section (3), may, within such time, and in such form and manner, as may be prescribed, apply to the Council for a review of its decision; and the decision of the Council in such review given after giving to the applicant an opportunity of being heard shall be final and shall not be called in question before any Court or other authority.

3x x x]

4[(8) the Zakat Council may after giving an opportunity of

showing cause and being heard, remove and non-official member or Chairman of a Committee, as it may deem fit.]

Officers and _staff.- The administrative organization of the Chief Administrator shall be a Department or a part of a Department of the Government and, except where otherwise provided in this Act,

“(f) has become physically disabled from performing functions as Chairman or member, the Council may, by a resolution, remove such Chairman or member from office.”

For the words “a District Committee” the words “the Chief Administrator” Substituted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

The words “other than a District Committee” Omitted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

Explanation Omitted by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992. Original is reproduced as under:

“Explanation.- In this sub-section, reference to ‘Council’ shall, where the powers of the Council are exercised by a District Committee in pursuance of sub-section (6), be construed as a reference to District Committee.”

Subsection (8) added by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

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to enable the Committees constituted under this Act to perform their functions, such officers and staff may be appointed on such terms and conditions, and by such authorities, as may be prescribed.
Certain persons to be public servants.- Every person engaged in, or employed for, the administration of this Act shall be deemed to be public servant within the meaning of section 21 of the Penal Code (Act XLV of 1860).

CHAPTER-VI

MISCELLANEOUS

Exemption:- The Government may, in consultation with the Council of Islamic Ideology, exempt, by notification in the official Gazette, any specified class of cases or persons from payment of compulsory levy of Zakat or Ushr.

Certain tax concessions.- (1) Notwithstanding anything contained in any other law for the time being in force.-

(a) in determining the tax liability of an assessee for an assessment year.-

(i) under the Income Tax Ordinance, 1979 (XXXI of 1979) his taxable income shall be reduced by the amount paid by him to a Zakat Fund, during the previous year relevant to that assessment year; and

(ii) under the Wealth-Tax Act, 1963 (XV of 1963), his assets in respect of which Zakat or contribution in lieu thereof, has been deducted at source during the year relevant to that assessment year shall be excluded from his taxable wealth; and

(b) land revenue and development cess shall not be levied on land on the produce of which Ushr or contribution in lieu thereof, has been charged on compulsory basis.

(2) Nothing in the preceding sub-section shall deemed to

affect the liability to pay income tax, wealth tax, land revenue or development cess in respect of any period preceding the enforcement of the relevant provisions of this Act.

Power to make rules.- the Council may, by notification in the official Gazette make rules for carrying out the purposes of this Act.

Power _to call for information and_issue_directions.- The Council, the Chief Administrator, a District Committee '[a Constituency Committee] or a Local Committee, may, within its

The comma and words "a Tehsil committee" inserted between the words "District Committee" and "or" by the Zakat and Usher (Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

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or his jurisdiction call for such information or record from, and issue such directions to, the concerned persons or agencies as may be necessary for the performance of its or his functions under this Act

Indemnity and Bar of jurisdiction.- (1) No suite, prosecution or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act or any rule.

(2) No Court shall inquire into, or permit to be called in question, anything done or any action taken under this Act or any rule.

(3) No Court shall grant any injunction or make any order, nor shall any court entertain any proceeding in relation to anything done or intended to be done or any action taken or intended to be taken under this Act or any rule.

Dissolution and reconstitution of Committees. The Government may, at any time, dissolve Zakat Council, District Zakat and Ushr Committees, Constituency Zakat and Ushr Committees and Local Zakat and Ushr Committee, and new Council, Committees shall be constituted within a period of three months from the dissolution.

Provided that existing Zakat Council except its Chairman, District Zakat and Ushr Committees, Constituency Zakat and Ushr Committees and local Zakat and Ushr committee shall stand dissolved and ceased to function with immediate effect and new Council, Committees shall be constituted under Section 13, 15, 16 and 17 within a period of three months from the commencement of this Act.]

Removal of difficulties.- The Government may, make such provision as may be necessary to remove any difficulty in carrying out the purposes of this Act,.

Repeal _.- The Zakat and Usher Ordinance, 1985 (Ordinance, CLVI of 1985) is hereby repealed.

Sd/-

(Syed Atta-Mohy-ud-Din Qadri)

Deputy Secretary Law.

1 Section 29-A inserted by the Zakat and Usher (Amendment) Act, 2002 (I of 2002) dt. 13-02-2002.

FIRST SCHEDULE

(See Section 2 and 3)

ASSETS SUBJECT TO COMPULSORY LEVY OF ZAKAT

THROUGHT DEDUCTION AT SOURCE

FOR CREDIT TO THE AZAD KASHMIR ZAKAT FUND.

Assets Rate and basis for The Deduction Date Ducting Agency.
computing the
amount to be
deducted at Zakat

1 2 3 4 5

1. Saving Bank 2.5% of the As notified by the The bank, office,
Accounts and amount Chief Centre, or institution
similar standing to the Administrator for as the case may
accounts by credit of an the Zakat year. keeping the account.
whatever account at the
name commencement
described of the day on
(excluding the Valuation
foreign date. (No
currency deduction shall
accounts) with be made in case
the banks the amount
operating in standing to the
Azad Jammu credit of an
and Kashmir, account does
post office, not exceed the
National amount notified
Saving by the Chief
Centers and Administrator.
financial
institutions
keeping such
accounts.

2. Notice Deposit 2.5% of the face The date on The bank, office
Receipts and value of a which the first Center of institution as
accounts and receipt or the return is paid or the case may be
similar amount the date of issuing the receipt or
receipts and standing to the encashment/with- keeping the account,
accounts by credit of an drawl, whichever and responsible for
whatever account as the be earlier in the paying the return or
name case may be at Zakat year. the amount
described the encashed/with draw.
(excluding commencement
foreign of the day on
currency the Valuation
receipts and Date, in each

accounts) with Zakat year.
the banks
operating = in
Azad Jammu
and Kashmir,
post officer,

National

Saving

Centers and
financial

institutions

issuing such
receipts and
keeping such
accounts.

3. Fixed Deposit 2.5% of the face The date on The _ bank office,

Receipts _and

value of a

which first return

Center or institution,

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accounts and
similar
receipts and
accounts
(excluding
foreign
currency
Receipts and
accounts) and
certificates
(eg. Khas
Deposit
Certificates),
by whatever
named
described,
issued by the
banks
operating in
Azad Jammu
and Kashmir

post office,
National
Saving

Centers and
financial

institutions, on
which return is
receivable by
the holder
periodically or
is received
earlier than
maturity.

receipt or a
certificate, or
the amount
standing to the
credit of an
account, as the
case may be, as
at the
commencement
of the day on
the Valuation
Date, in each
Zakat year.

is paid, or the date

of — encashment

redemption
/withdrawal,
whichever
earlier in
Zakat year.

be
the

as the case may be,
issuing the receipt or
keeping the account,
and responsible for
paying — redemption/
withdrawal.

Savings/
deposit
certificates
(eg defence
Savings
Certificates,
National
Deposit
Certificate)
receipts and
accounts by,
whatever
name
described,
issued or kept
by the banks
operating in
Azad Jammu
and Kashmir
post offices,
National
Savings
Certificates,
financial
institutions,
authority
corporations
and
Companies, on
which return is
receivable and
is receive b

the holder,
only on
maturity or
encashment.

Units of the 2.5% of the The date on The Trustee of the
National repurchase which the first National Investment
Investment value of the return or the (Unit) Trust or its
(Unit) Trust. Units as on repurchase value authorised agent
the valuation is paid, whichever paying the return on,
Date in each be earlier in the or the repurchase
Zakat year. Zakat year. value of, the Units.

1[Investment 2.5% of the The date on Investment
Corporation face value, which the first Corporation of
of Pakistan of the return is paid on Pakistan.
and its market value the Zakat year.

Mutual Funds _ based on the
Certificates] closing rate
at the

Karachi
Stock
Exchange,
whichever
be lower as
on the
Valuation
date in each
Zakat year.

Government 2.5% of the The date on The bank, office or
securities face value of which the first institution as the case
(other than the return is paid or may be, responsible
prize bonds Government the date of the for paying the return
and securities as encashment/ or
certificates on the redemption, encashment/redeeming
mentioned at Valuation whichever be the Security.
serial number Date in each earlier in the
3 and 4 on zakat year. Zakat year.

which return
is receivable
by the holder
periodically.

Securities If listed on The date on The corporation,
including the stock which the first company or
shares and — exchange, enturn is paid or institution, as the case
debentures of 2.5% of the the date of may be, responsible
companics OF paid-up encashment for paying the return
statutory value, or the redemption or encasing/redeeming
corporations market value whichever be ___ the security.
(excluding) based on th lier in th
those held in asec' on the cane e
the name of a "losing rate Zakat year.
company or a ___ the
statutory Karachi
corporation Stock

and those Exchange,

mentioned at whichever
serial Number be lower as

5,6 and 7,0n on the
which return is Valuation
payable Date, in

periodically or each zakat
otherwise, and year
is paid.

For the words "I.C.P. Mutual Fund Certificates" the words "Investment Corporation of
Pakistan and its Mutual Funds Certificates" Substituted by the Zakat and Usher
(Amendment) Act, 1992 (XIII of 1992) dt. 29-06-1992.

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If not listed
on the
stocks
exchange,
2.5% of the
paid-up

9.

Annuities.

2.5% £ the
aggregate
amount of
annuity
benefit in
each Zakat
year or 2.5%
of the
surrender
value on the
Valuation
Date, as the
case may be

The date of first
payment of the
annuity benefit, or
of the surrender
value, whichever
be earlier in the
Zakat year.

The insurer

10. Life insurance

policies

2.5% of the
payable
value on
maturity or
of surrender
values as on
the
Valuation
Date in the
Zakat year
in which the
policy
matures or
its survival

benefit or
surrender
value is
paid, as the
case may be.

The date of
payment of value
on maturity or of
survival benefit of
surrender value.

The insurer.

In case of
non-
refundable
advance
2.5% of the
amount
drawn or, in
case of final
settlement,
2.5% of the
balance
standing to
the credit of
the
subscriber as
on the
Valuation
Date,
excluding in
both cases
the
employers'
contribution
and the
return
accrued
thereon.

The date of
payment of the
advance or of the
balance.

The authority, officer
or institution making
payment of the
advance or of the
balance.

SECOND SCHEDULE

(See Section 2, 3 (5) and 5)

Items not subject to compulsory levy of Zakat but on which Zakat is payable by every Sahib-e-Nisab According to the relevant nisab, on self assessment basis, either to Zakat Fund or to any individual or instituting, eligible, under the shariah, to receive Zakat.

S.No Item Rate for self Assessment.

1 2 3

1. Gold and silver and manufactures 2.5% of the market value, as on the thereof. valuation date.

2. Cash 2.5% of the amount as on the Valuation

date.

3, Prize bounds 2.5% of the face value, as on the valuation

date.

4, Current accounts and foreign 2.5% of the value of the asset, as on the

currency and, to the extent not valuation date.

subject to compulsory levy of
zakat under the First Schedule,
other accounts, certificates,
receipts, units of National
Investment (unit) Trust, (ICP-
Mutual Fund Certificates),
Government securities, annuities,
life insurance policies and
provident funds.

5. Loans financial ___ institutions, 2.5% of the amount of loan receivable, as
statutory corporations and on the valuation date.
companies.

6. Securities including shares and _ If listed on the stock exchange, 2.5% of
debentures, to the extent not the market value (i.e. the closing rate at
subject to compulsory levy of the Karachi stock exchange), as on the
Zakat under the first schedule. valuation date. If not listed on the stock

exchange, 2.5% of the paidup value, as on
the valuation dates.

7. Stock-in-rate of:- (a) 2.5% of the case value, or at the
(a) Commercial undertakings option of the sahib-e-nisab, the

(including dealers in real market value of raw, materials; and
estate). finished goods, are on the valuation

- (b) Industrial undertakings. date.
- (c) Precious metals and _ stones () 2.5% of the book value bad at the and manufactures thereof. option of the sahib-e-nasib, the . market value of raw materials and
- (d) Fish and other catch/produce finished goods, as on the Valuation of the sea, except catches by date. indigenous techniques.
- (c) 2.5% of the market value, on the Valuation date.
- (d) 2.5% of the value, as on the valuation date.
- 8. Agricultural (including — (a) (i) 10% of the produce, as on the

horticultural and forest) produce;

Valuation date, in the barani area; and

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(ii) 5% of the produce, as on the

(a) tenant's share

(b) other than the tenant's share.

Animal (fed in pastures)

(a) Sheep or goats.

(b) Bovine Animals

(c) Camels.

Wealth and financial assets other than those listed in schedules, on which Zakat is payable according to Shariah.

@

valuation date, in the non-barani area.

5% over and above the compulsory 5% in the barani area, as on the Valuation date; and

(ii) one fourth of the value produce as

(a) (i)

Gi)

(iii)

(iv)

(v)

(b) @

Gi)

(iii)

(iv)

(i) For owners of one to 4 heads: nil;

an allowance for expenses on production.

For owner of one to 39 heads; nil;

For owners of 40 to 120 heads: one sheep/goat;

For owners of 121 to 200 heads: two sheep/goats; and

For owners of 201 to 400
heads: three sheep/goats; and
For owner of every complete
additional hindered: One
sheep/goat, as on the valuation
date.

For owners of one to 29 heads:
il;

For owners of 30 to 39
one year old calf;

For owner of 40 to 50
two year old calf;

For owners of 60 heads and
every additional 10 heads: one
year old calf each 30 heads and
two year old calf for each 40
eads: as on valuation date.

eads:

eads:

(ii) For owners of 5 to 24 heads: one
sheep/goat for every five heads;
(iii) For owners of 25 to 35 heads: one she

camel

etween one year and two year

old; and

(iv) For owners of 36 to 45 heads: one
she-camel between two and three

years old; and so on,

....a8 on the

valuation date.
AS per sariah.