

THE PUNJAB ZAKAT AND USHR ACT 2018
(IV of 2018)

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TEXT

¹THE PUNJAB ZAKAT AND USHR ACT 2018

(IV of 2018)

[15 February, 2018]

An Act

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

It is necessary to make provisions for assessment, collection and disbursement of Zakat and Ushr in the Punjab and to provide for ancillary matters.

Be it enacted by Provincial Assembly of the Punjab as follows:

CHAPTER I PRELIMINARY

1. Short title, commencement, extent and application.– (1) This Act may be cited as the Punjab Zakat and Ushr Act 2018.

(2) It shall come into force at once.

(3) It extends to whole of the Punjab, but as regards payment and recovery of Zakat or Ushr, it only applies to Muslim residents and a company, or other association of persons, or body of individuals, whether incorporated or not, majority of the shares of which is owned, or the beneficial ownership of which is held by such residents.

2. Definitions.– In this Act:

- (a) “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, and includes the scheme of postal annuities as notified by the Government;
- (b) “assets” means the assets liable to Zakat as provided in the Act;
- (c) “*atiyyat*” means voluntary donations to a Zakat Fund, otherwise than on account of Zakat or Ushr, and includes sadaqat-e-nafilehs;
- (d) “Board of Revenue” means Board of Revenue for the Punjab established under the Punjab Board of Revenue Act, 1957 (*XI of 1957*);
- (e) “Chief Administrator” means Secretary, Government of the Punjab, Zakat and Ushr Department;
- (f) “company” means a company as defined in the Companies Act 2017 (*XIX of 2017*) or in any other law on the subject;

¹This Act was passed by the Provincial Assembly of the Punjab on 07 February 2018; assented to by the Governor of the Punjab on 13 February 2018; and, was published in the Punjab Gazette (Extraordinary), dated: 15 February 2018, pp. 5849-5866.

- (g) "Council" means Punjab Zakat and Ushr Council constituted under section 12 of the Act;
- (h) "deducting agency" means a bank or any of its branch, post office or other financial institution including National Savings Center, trustee of the National Investment (Unit) Trust or its authorized agent, Investment Corporation of Pakistan or any of its office or center of an insurer or any other organization or authority operating in the Punjab and referred to in First Schedule;
- (i) "deduction date" means, in respect of the assets mentioned in First Schedule, the date or dates on which Zakat is to be deducted at source and which is or are specified in that Schedule;
- (j) "District Zakat and Ushr Committee" means a committee constituted under section 14 of the Act;
- (k) "Government" means Government of the Punjab;
- (l) "Government security" means the Government security as defined in the Securities Act, 1920 (*X of 1920*);
- (m) "institution" means a deeni madrasah, educational, vocational or social welfare institution, public hospital, charitable institution or any other institution providing healthcare facilities, or a public sector organization providing assistance to the poor, needy or indigent persons;
- (n) "insurer" means State Life Insurance Corporation of Pakistan, Postal Life Insurance or any other insurance company;
- (o) "Local Zakat and Ushr Committee" means a committee constituted under section 15 of the Act;
- (p) "locality" means the area within the jurisdiction of a Local Zakat and Ushr Committee;
- (q) "maturity value" means the sum payable, according to the stipulated conditions, on survival of the life assured to the specified age or to the end of the term of the policy;
- (r) "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 goods 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 person whose assets liable to Zakat consist only of gold, 87.48 grams of gold;
- (s) "prescribed" means prescribed by rules;
- (t) "produce" means gross agricultural, horticultural or forest produce;
- (u) "Provident Fund" means the Provident Fund as defined in the Provident Funds Act, 1925 (*XIX of 1925*);
- (v) "recognized Provident Fund" means a Provident Fund recognized by the competent authority under the Income Tax Ordinance, 2001 (*XLIX of 2001*);

- (w) “return” means income, howsoever described, accruing on an asset;
- (x) “rules” mean the rules made under the Act;
- (y) “sahib-e-nisab” means a person who owns or possesses assets not less than the nisab, but does not include:
 - (i) the Government, the Federal Government, a Provincial Government or a local authority;
 - (ii) a statutory corporation, a company or other enterprise, owned wholly, directly or indirectly, by the Government, the Federal Government, a Provincial Government, a local authority or a corporation owned by the Government, the Federal Government or a Provincial Government or a local authority;
 - (iii) a subsidiary of a statutory corporation, a company or other enterprise referred to in sub-clause (b) and wholly owned by it;
 - (iv) the National Investment (Unit) Trust;
 - (v) the Investment Corporation of Pakistan and its Mutual Fund;
 - (vi) a recognized Provident Fund;
 - (vii) any Unit Fund maintained by the Defence Services, including the Civil Armed Forces;
 - (viii) a Zakat Fund;
 - (ix) an institution, fund, trust, endowment or society registered as a charitable organization under the Societies Registration Act, 1860 (*XXI of 1860*), or as a company under section 42 of the Companies Act, 2017 (*XIX of 2017*), or registered or approved as a charitable or social welfare organization under any other law, and is exempted from the payment of income tax by Federal Board of Revenue under the Income Tax Ordinance, 2001 (*XLIX of 2001*);
 - (x) a deeni madrasah registered as such by the Government;
 - (xi) a mosque;
 - (xii) an orphanage registered under the law relating to orphanages;
 - (xiii) a Workers Participation Fund established under the Companies Profits (Workers’ Participation) Act, 1968 (*XII of 1968*); or
 - (xiv) the amount of a party to a suit or case kept with or under orders of a court pending decision of the suit or case;
- (z) “Schedule” means a Schedule appended to the Act;
- (aa) “security” means any stock, share, script, debenture, bond, pre-organization certificate, or instrument commonly known as security;
- (bb) “share” means a share in the share-capital of a company, or in any body corporate established by or under a law, and includes stock;
- (cc) “surrender value” means a sum payable by an insurer on cancellation of a life-insurance policy or annuity, according to the stipulated terms

and conditions, at any time before the maturity benefits become available;

- (dd) “survival benefit” means the amount payable according 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;
- (ee) “valuation date” means—
 - (i) in respect of assets liable to Zakat, the first day of the Zakat year; and
 - (ii) in respect of produce liable to Ushr, such date or dates as may be prescribed or as may be notified by the Chief Administrator, for the evaluation of the assets or the produce for purposes of the Act;
- (ff) “Zakat Funds” mean Funds established under section 7 of the Act; and
- (gg) “Zakat year” means the year according to the Hijra calendar for which Zakat is chargeable, commencing on the first day of Ramadan-ul-Mubarak and ending with the last day of the following Sha’ban-ul-Moazzam.

3. Declaration.— (1) Notwithstanding anything contained in the Act, no Zakat or Ushr shall be charged or collected on compulsory basis in respect of the assets or the produce of a person who, not less than thirty days preceding the valuation date in case of Zakat and at any time before the valuation date in case of Ushr, files with the deducting agency, or with the Council in the case of Ushr, a declaration, or an attested copy thereof, in the prescribed form, sworn by him before a magistrate, an oath commissioner, a notary public, or any other person authorized to administer oath, in the presence of two witnesses who identify him, to the effect that he is a Muslim and he shall specify in the declaration that his faith does not oblige him to pay the whole or any part of Zakat or Ushr in the manner laid down in the Act.

(2) A declaration, or an attested copy thereof, filed under subsection (1) in one Zakat year, whether before or after the commencement of the Act, shall continue to be valid for so long as:

- (a) the declaration or copy, and the asset liable to Zakat to which it relates, remain in the custody of the deducting agency; or
- (b) the person filing the declaration or its copy continues to hold, in respect of the land and the produce to which it relates, the same status as he held at the time of filing the declaration, and the copy of declaration remains in the custody of the Council.

CHAPTER II ZAKAT

4. Charge and collection of Zakat.— (1) Subject to the provisions of the Act, Zakat in respect of assets mentioned in First Schedule shall be charged and collected, on compulsory basis, for each Zakat year, at the rate and in the manner specified therein, and as may be prescribed, from every person who is on the

valuation date, and for whole of the preceding Zakat year has been, sahib-e-nisab, and who owns or possesses such assets on the valuation date.

(2) Zakat shall be compulsorily deducted by a deducting agency from the assets at source as per rate and manner prescribed in First Schedule and the deducted amount shall be deposited in the Provincial Zakat Fund account.

(3) Wherever there is no head office of a deducting agency in the Punjab but there is a branch office, such branch office shall be the deducting agency for purposes of the Act.

(4) Where a deducting agency fails to deduct or deposit the amount deducted in terms of the Act, the amount of Zakat shall be recoverable from the deducting agency as arrears of land revenue.

(5) Where an asset mentioned in 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.

(6) 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.

(7) 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, 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).

(8) If a person proves, in the prescribed manner, to the satisfaction of the Council 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 year, Zakat shall not be so charged and collected from him, or if collected shall be refunded to him in the prescribed manner.

(9) No Zakat shall be charged and collected from the assets of a person who died on or before the deduction date.

(10) No Zakat shall be charged or collected on compulsory basis in respect of any of the assets mentioned in First Schedule which:

- (a) have been acquired against payment in foreign currency; or
- (b) are maintained in foreign currency and the return on which and the value on encashment, redemption or withdrawal of which, is payable in foreign currency.

(11) The Government may, by notification in the official Gazette, exempt any class of bonds or certificates issued by the Government, the Federal Government or a Provincial Government or a statutory corporation, a company or

other enterprise, owned, directly or indirectly, singly or jointly, by the Government, the Federal Government, a Provincial Government, a local authority or a corporation.

- (12) Where a person from whom Zakat has been deducted at source:
- (a) proves that:
 - (i) he is not a Muslim; or
 - (ii) he is not a citizen of Pakistan; or
 - (iii) the amount deducted from him is more than what is due under the Act, either on account of an error apparent on the face of record, or on account of reduction provided for in subsection (7) not having been duly allowed to him; or
 - (iv) he falls under any of the exclusions given in clause (y) of section 2 of the Act; or
 - (b) proves, as laid down in subsection (8), 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 in terms of section 3 of the Act and claims refund;

the amount deducted as Zakat, or the amount deducted as Zakat was in excess, the Council shall, within sixty days of submission of the claim for refund, decide the refund case in the prescribed manner.

(13) If the refund under subsection (12) is not claimed within a period of ninety days from the date of deduction, the amount so deducted shall be treated as contribution to the Zakat Fund as sadaqah or khairat on the part of that person.

(14) Where the recovery of Zakat deductible at source, in respect of any of the assets mentioned in First Schedule, falls into arrears, 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 arrears of land revenue.

(15) A sahib-e-nisab may pay either to a Zakat Fund or directly to those eligible under Shariah to receive Zakat so much of the Zakat due under Shariah as is not deductible at source under the Act, on assets mentioned in Second Schedule.

CHAPTER III USHR

5. Charge and collection of Ushr.— (1) Subject to the Act, there shall be charged and collected, on compulsory basis, in such manner as is laid down in section 6 of the Act, 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 per cent of his share of the produce, as on the valuation date.

(2) 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.

Explanation.— In this section and section 6 of the Act, ‘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.

(3) An individual land-owner, grantee, allottee, lessee, lease-holder or land-holder shall be exempt 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 wasqs (948 kilograms) of wheat, or its equivalent in value in the case of other crops liable to Ushr.

(4) The currency equivalent of five wasqs of wheat in value shall be such as the Chief Administrator may notify for each Zakat year.

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

(6) Ushr shall be collected in cash, except in case of wheat or paddy, for which, Ushr, at the option of the Council, may be collected in kind.

(7) A sahib-e-nisab may pay either to the Provincial 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 the Act, on assets mentioned in Second Schedule.

6. Mode of assessment and collection of Ushr.— (1) The Board of Revenue shall cause the assessment and collection of Ushr in respect of a land-owner, grantee, lessee, lease-holder or land holder in the prescribed manner, and maintain the record containing such information for a crop season as may be required for purposes of the Act.

(2) An assessee, aggrieved by the assessment under subsection (1), may, within thirty days of the order of assessment, apply, in the prescribed form and manner, to the Assistant Collector or an officer notified by the Government, for the revision of the assessment.

(3) No application under subsection (2) shall be admitted unless the applicant has deposited into the Provincial Zakat Fund not less than fifty per cent of his liability as assessed under this section.

(4) The Assistant Collector or the officer notified under subsection (2) may, at any time, either of his own motion or on the application of an adult Muslim residing within his jurisdiction, make an order enhancing the liability assessed under subsection (1).

(5) No order under subsection (4) shall be made unless the person affected has been given an opportunity of showing cause against it and of being heard.

(6) The Assistant Collector or the officer notified under subsection (2) to whom an application is made under subsection (2) or subsection (4), or who takes up a matter on his own motion under subsection (4), shall give his decision within a period not exceeding thirty days from the date on which he receives the application or takes up the matter; and, such decision shall be final and shall not be called in question before any court or other authority.

(7) The demand as determined under this Chapter shall be paid by the assessee and collected by the Board of Revenue in such manner as may be prescribed and deposited into the Provincial Zakat Fund.

(8) Where the recovery of Ushr compulsorily realizable under the Act falls into arrears, the Assistant Collector or the officer notified by the Government shall proceed to recover the amount so specified as if it were arrears of land revenue.

CHAPTER IV ZAKAT FUNDS

7. Zakat Funds.— There shall be established the following Zakat Funds:

- (a) Provincial Zakat Fund to which shall be credited:
 - (i) Zakat deducted at source, arrears of Zakat and Zakat paid voluntarily;
 - (ii) transfers, if any, from the District Zakat Fund;
 - (iii) transfers, if any, from the Local Zakat Fund;
 - (iv) proceeds of Ushr; and
 - (v) grants, atiyaat and any other receipts;
- (b) a District Zakat Fund for each District to which shall be credited:
 - (i) transfers from the Provincial Zakat Fund; and
 - (ii) transfers, if any, from the Local Zakat Fund or institutions.
- (c) a Local Zakat Fund for each Local Zakat and Ushr Committee to which shall be credited:
 - (i) transfers from the District Zakat Fund; and
 - (ii) transfers from the Provincial Zakat Fund.

8. Utilization of Zakat Funds.— (1) The moneys in a Zakat Fund shall be utilized for the following purposes:

- (a) assistance to the needy, the 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 institutions;
- (b) assistance to the needy persons affected or rendered homeless owing to natural calamities, such as floods and earthquakes, and for their rehabilitation;
- (c) expenditure on the collection, disbursement and administration of Zakat and Ushr;
- (d) investment in any non-interest bearing instruments as is permitted under Shariah; and
- (e) any other purpose permitted by Shariah.

(2) The Government shall meet the expenditure on the administrative organization of the Chief Administrator, the Council and a District Zakat and Ushr Committee.

(3) Where expenditure on the administrative organization of a District Zakat and Ushr Committee is not fully met by the Government due to paucity of funds during a financial year, the Council may provide supplementary funds not exceeding two percent from within the limit specified in subsection (4).

(4) The funds not exceeding ten percent approved in the budget shall be retained in the Provincial Zakat Fund to meet such additional expenditure of a District Zakat and Ushr Committee or a Local Zakat and Ushr Committee ²[or any other service providing Agency] as may be approved by the Council.

(5) The banking services and the services connected with the assessment, collection or disbursement of Zakat and Ushr realizable on compulsory basis under the Act shall be rendered free of charge, except ³[the Punjab Zakat and Ushr Council], in regard to Ushr, may authorize payment of remuneration for any specified services.

(6) The lists of the individuals to be assisted directly and of the institutions through which assistance is to be given from a Zakat Fund shall be prepared and maintained in such form and manner as may be prescribed.

9. Disbursements from Zakat Funds.– (1) The Council shall prepare budget for each financial year.

(2) The Council may, from the Provincial Zakat Fund, make disbursements and transfer funds to the District Zakat Funds on the basis of population or to an institution 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 throughout its jurisdiction, as far as possible, on a uniform basis.

⁴[(3) A District Zakat and Ushr Committee may make disbursements and transfer funds through crossed cheques or bank advice, banks, post offices or any other financial institutions from District Zakat Fund to the eligible persons or to a Local Zakat Fund or to any other institution or incur other administrative expenditure subject to such conditions as may be prescribed and may, whenever directed by the Council, transfer any funds, surplus to its needs, to the Provincial Zakat Fund.]

(4) A Local Zakat and Ushr Committee shall make disbursement or incur expenditure from the Local Zakat Fund through crossed cheques in the prescribed manner.

(5) A Local Zakat and Ushr Committee may, if so required by the Council or the District Zakat and Ushr Committee, transfer any funds surplus to its needs from the Local Zakat Fund to the Provincial Zakat Fund or, as the case may be, the District Zakat Fund.

²Inserted by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.2

³Substituted for the expression “that the Chief Administrator” by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.2.

⁴Substituted by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.3

(6) The Council or a District Zakat and Ushr Committee shall disburse Zakat through a bank or a post office or any other financial institution as may be determined by the Council on need basis in such form and manner as may be prescribed.

10. Accounts.— (1) The accounts of the Provincial Zakat Fund, a District Zakat Fund, and a Local Zakat Fund shall be maintained and operated, respectively by the Chief Administrator, the District Zakat and Ushr Committee and the Local Zakat and Ushr 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.

11. Audit.— (1) The Auditor General of Pakistan shall conduct an annual or special audit of the Provincial Zakat Fund, a District Zakat Fund, a Local Zakat Fund, including the accounts of a deducting agency or an institution receiving Zakat.

(2) The audit performed under subsection (1) shall include propriety audit.

(3) The Government shall, within two months of the receipt of the audit report under subsection (1), lay the reports before the Provincial Assembly of the Punjab.

CHAPTER V ORGANIZATION AND ADMINISTRATION

12. Punjab Zakat and Ushr Council.— (1) The Government shall, by notification in the official Gazette, establish the Council, to exercise general superintendence and control over matters relating to Zakat and Ushr, particularly the Zakat Funds and the maintenance of their accounts, in accordance with the policy guidelines given by the Government.

(2) The Council shall consist of:

⁵[(a) a Chairman who has retired as a civil servant in basic pay scale 20 or above, or has been a judge of a High Court, or in case of non-availability of such persons, any person who is not less than forty years of age, is a graduate, enjoys good reputation and has knowledge of Shariah;]

(b) Minister for Zakat and Ushr of the Government as co-chairman;

(c) eight persons, including at least three women, who are not less than forty years of age with high moral and social repute from amongst the Ulema, scholars, academia or persons having knowledge of Shariah;

(d) one member of Provincial Assembly of the Punjab from each Division to be nominated by the Speaker including at least three women members;

(e) Secretary to the Government, Finance Department.

⁵Substituted by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.4

(f) Secretary to the Government, Social Welfare and Bait-ul-Maal Department; ⁶[***]

⁷[(g) Secretary to the Government, Specialized Healthcare and Medical Education Department;]

⁸[(h) Secretary to the Government, Primary and Secondary Healthcare Department;

(i) Secretary to the Government, Higher Education Department;

(j) Secretary to the Government, Industries, Commerce and Investment Department; and

(k) Chief Administrator who shall be the Secretary of the Council; and]

(3) The Government shall nominate the Chairman and the members, other than *ex-officio* members, of the Council.

(4) The Chairman and members of the Council, not being the *ex-officio* members, shall hold office for a term of three years and shall not be eligible to hold office for more than two consecutive terms.

(5) The Chairman or a member, not being an *ex-officio* member, may tender resignation to the Government.

(6) The Chairman or the member shall continue to hold office until the Government accepts the resignation.

(7) Any vacancy in the office of Chairman or member shall be filled by nomination by the Government of a duly qualified person and such person shall hold office for the unexpired term of his predecessor.

⁹[(8) The Government may, at any time, remove any member of the Council on the recommendation of the Council.]

13. Chief Administrator.— The Chief Administrator shall be the Chief Executive in respect of matters relating to Zakat and Ushr and shall act under the general superintendence and control of, and in accordance with the policy guidelines given by the Council.

14. District Zakat and Ushr Committee.— (1) The Government, in consultation with the Council, shall constitute, by notification, a District Zakat and Ushr Committee for each district.

(2) A District Zakat and Ushr Committee shall consist of the following:

(a) the Chairman who shall be from the private sector;

(b) District Zakat Officer;

⁶Omitted by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.4

⁷Substituted by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.4

⁸Inserted by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.4

⁹Inserted by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.4

- (c) a representative of the District Administration not below the rank of an officer in BS-18;
- (d) ¹⁰[three] women, not less than forty years of age, from within the district; and
- (e) one non-official member from each Tehsil of the district concerned.
- (3) Where the number of Tehsils in a district is less than five, five non-official members shall be nominated from the district with due representation from the Tehsils.
- (4) The Chairman and the non-official male members shall not be less than twenty five years of age.
- (5) The Chairman and members of the District Zakat and Ushr Committee shall be the persons who possess secondary school certificate or equivalent and are of sound moral and financial integrity and are not office bearers of any political party.
- (6) The Chairman shall be nominated by the Council and the members shall be nominated by it in consultation with the Chairman, District Zakat and Ushr Committee.
- (7) A District Zakat and Ushr Committee may co-opt an officer of the Social Welfare Department posted in the district, as an *ex-officio* member of the Committee.
- (8) The District Zakat Officer shall be the Secretary of the District Zakat and Ushr Committee.
- (9) The Chairman and members of the District Zakat and Ushr Committee, not being the *ex-officio* members, shall hold office for a term of three years and shall not be eligible to hold office for more than two consecutive terms.
- (10) The Chairman or a member, not being an *ex-officio* member, may by writing under his hand addressed to the Council, resign his office.
- (11) The Chairman or the member shall continue to hold office until his resignation is accepted by the Council.
- (12) Any vacancy in the office of Chairman or member shall be filled by nomination in accordance with this section, of a person qualified to hold the office, and such person shall hold office for the unexpired term of his predecessor.
- (13) When the office of the Chairman of a District Zakat and Ushr Committee becomes vacant, the Government may, by notification, entrust the charge of that office to the Deputy Commissioner or any other Officer in the District Administration in Basic Pay Scale 18 or above, until the nomination of the Chairman is made by the Council under this section.

¹¹[(13A) When the tenure of a District Zakat and Ushr Committee expires and new Committee is not constituted, the Government may assign the functions of the District Zakat and Ushr Committee to the Deputy Commissioner or any other officer in the district administration in basic pay scale 18 or above as Administrator to perform the functions of the District Zakat and Ushr Committee until the constitution of the Committee.]

¹⁰Substituted for the words "two" by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.5

¹¹Inserted by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.5.

(14) The District Zakat and Ushr Committee shall, subject to such guidelines as may be given by the Government or the Council:

- (a) oversee, generally, the functioning of administrative organization of Zakat and, more particularly, the assessment of Ushr and the disbursement and utilization of the moneys in the District Zakat Fund and the Local Zakat Fund;
- (b) prepare and maintain, in the prescribed manner, accounts of the District Zakat Fund;
- (c) compile accounts, in the prescribed manner, of the Local Zakat Fund;
- (d) arrange, in the prescribed manner, audit of the Local Zakat Fund;
- (e) tender to the Council advice on any matter specified by it; and
- (f) perform any other function as may be prescribed.

(15) The District Zakat and Ushr Committee shall hold meetings of the Committee at least once in every two months.

15. Local Zakat and Ushr Committee.– (1) Subject to subsection (2), a Local Zakat and Ushr Committee shall be constituted for:

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

(2) If, in the opinion of the Council, the population of a revenue estate, ward, deh or village is too large or too small, to have one Local Zakat and Ushr Committee, such revenue estate, ward, deh or village may, if too large, be divided into two or more localities, or if too small, grouped with any other revenue estate, ward, deh or village to form one locality, and where a revenue estate, ward, deh or village is so divided or grouped that it may cover a population of about ten thousand people, the Council may make such consequential orders as may be necessary for purposes of the Act.

Explanation.– In this subsection:

- (a) “urban area” means an area notified as an urban area under any law or as may be notified by the Government;
- (b) “rural area” means an area other than the urban area;
- (c) “settled rural area” means a rural area for which revenue settlement record exists;
- (d) “non-settled rural area” means a rural area other than the settled rural area; and
- (e) “ward” means a distinct and compact locality, a mohallah, a block or any other division in an urban area under any law or as may be notified by the Government.

¹²[(3) The Local Zakat and Ushr Committee shall consist of a Chairman and nine members, including at least three Muslim women who shall not be less than forty years of age, selected by the residents of the locality in the manner specified in subsection (4) and subsection (5).]

(4) The District Zakat and Ushr Committee shall constitute a team of three persons including one Gazetted Officer of the Government, one notable person of the area, and one member of the District Zakat and Ushr Committee to organize a public gathering of the adult Muslims, residents of a locality and call upon them to select, in the prescribed manner, seven adult Muslims residing in that locality and fulfill the qualifications mentioned in subsection (6).

(5) The team constituted by the District Zakat and Ushr Committees shall organize a separate gathering of the adult Muslim female residents of the locality and call upon them to select, in the prescribed manner, ¹³[three] Muslim women residing in that locality and possessing the qualifications mentioned in subsection (6).

(6) A person shall not be selected as a member of a Local Zakat and Ushr Committee unless he is a person of sound moral and financial integrity.

(7) A person who is member of a team constituted for the selection of members of a Local Zakat and Ushr Committee shall not be eligible to be a member of such Local Zakat and Ushr Committee.

(8) Where in a district, the number of Local Zakat and Ushr Committees is so large that the Chairman and members of the District Zakat and Ushr Committee cannot be nominated for all the teams constituted for the selection of members of Local Zakat and Ushr Committees in the district, the District Zakat and Ushr Committee, may nominate on the team any non-official person of the district, eligible to be the member of a District Zakat and Ushr Committee.

(9) The members of a Local Zakat and Ushr Committee, in the presence of the team constituted by the District Zakat and Ushr Committee, shall elect one of their members, being a person who possesses secondary school certificate or equivalent, to be the Chairman of the Local Zakat and Ushr Committee, and if two or more members secure an equal number of votes, the result of the election shall be determined by draw of lots.

(10) The District Zakat and Ushr Committee shall notify the Local Zakat and Ushr Committees constituted under this section;

¹⁴["Provided that where election for the constitution of a Local Zakat and Ushr Committee cannot be held for any reason, the District Zakat and Ushr Committee with reasons to be recorded in writing, may appoint an officer in basic pay scale 16 or above as Administrator to perform functions of the Committee for a period not exceeding six months."]

¹²Substituted by the by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.6.

¹³Substituted for the words "two" by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.6.

¹⁴Substituted by the by the Punjab Zakat And Ushr (Amendment) Act 2019 (XIX of 2019), published in the Punjab Gazette (Extraordinary), dated: 26th November 2019, pp. 1671-1672, s.6.

(11) The Chairman and members of the Local Zakat and Ushr Committee shall hold office for a term of three years and shall not be eligible to hold office for more than two consecutive terms.

(12) The District Zakat and Ushr Committee may, subject to notice and for reasons to be recorded in writing, remove the Chairman or a member of a Local Zakat and Ushr Committee from his office on account of misconduct under intimation to the Council.

(13) The Chairman or a member may, by writing under his hand addressed to the District Zakat and Ushr Committee, resign his office.

(14) The Chairman or the member shall continue to hold office until his resignation is accepted by the District Zakat and Ushr Committee.

(15) Any vacancy in the office of Chairman or member shall be filled by election or selection of a person qualified to hold the office, in accordance with the provisions of this section, and such person shall hold office for the unexpired term of his predecessor.

(16) Any adult Muslim resident of a locality, 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 Zakat and Ushr Committee, may, within 30 days, prefer an appeal to the District Zakat and Ushr Committee.

(17) The District Zakat and Ushr Committee shall not grant any injunction or make any interim order, including a restraining order, during the pendency of an appeal.

(18) The District Zakat and Ushr Committee to which an appeal under subsection (16) is preferred shall decide the appeal within such time as may be prescribed; and, the decision of the District Zakat and Ushr Committee shall be final and shall not be called in question before any court or other authority.

(19) The Local Zakat and Ushr Committee shall, subject to such guidelines as may be given by the Council and the District Zakat and Ushr Committee:

- (a) determine *istehqaq* separately for:
 - (i) subsistence allowance;
 - (ii) rehabilitation, either directly or indirectly through an institution;
 - (iii) treatment through public hospitals, charitable institutions or any other institutions providing healthcare; and
 - (iv) any other purpose as may be permitted by Shariah;
- (b) prepare and maintain accounts of the Local Zakat Fund in such form and manner as may be prescribed; and
- (c) tender to the District Zakat and Ushr Committee advice on any matter connected with the collection, disbursement and utilization of Zakat, Ushr and *atiyyat*.

16. Vacancy or defect not to invalidate proceedings.— Notwithstanding anything contained in the Act, an act or proceedings of the Council, a District Zakat and Ushr Committee, or a Local Zakat and Ushr Committee shall not be invalid by

reason only of the existence of a vacancy or defect in the constitution of the Council or the Committee.

17. Members of Council and Committees to be Muslims.— The Chairmen and members of the Council, a District Zakat and Ushr Committee, and a Local Zakat and Ushr Committee shall be Muslims and where an *ex-officio* member is a non-Muslim, the Government shall nominate a Muslim member in his place.

18. Person to preside at meetings in the absence of Chairman.— (1) If the office of the Chairman of the Council is vacant or the Chairman is unable to attend a meeting, Minister for Zakat and Ushr and, in his absence, the Chief Administrator shall preside over the meeting.

(2) If the office of the Chairman of a District Zakat and Ushr Committee is vacant or the Chairman is unable to attend a meeting, the Deputy Commissioner or any other officer notified under subsection (13) of section 14 shall preside over the meeting.

(3) If the office of the Chairman of a Local Zakat and Ushr Committee is vacant or the Chairman is unable to attend a meeting, the meeting shall be presided over by the member elected by the members present.

19. Power of removal.— (1) If the Council, in the case of a District Zakat and Ushr Committee and the District Zakat and Ushr Committee in the case of a Local Zakat and Ushr Committee is of the opinion that a committee constituted under the Act:

- (a) is unable to discharge or persistently fails in discharging its duties; or
- (b) is unable to administer its affairs; or
- (c) acts in a manner contrary to public interest; or
- (d) exceeds or abuses its powers; or
- (e) has a majority of members who are involved in anti-Islamic or anti-State activity –

the Council, in case of District Zakat and Ushr Committee, and District Zakat and Ushr Committee in case of a Local Zakat and Ushr Committee may, by a notification, dissolve the Committee.

(2) When a District Zakat and Ushr Committee or the Local Zakat and Ushr Committee is dissolved under subsection (1), the functions of the Committee shall be performed by an Administrator appointed by the Council or, as the case may be, the District Zakat and Ushr Committee, until the Committee is reconstituted under the Act but the Council or the Committee shall constitute the Committee within ninety days from the date of the dissolution under subsection (1).

(3) If the Council, in case of District Zakat and Ushr Committee, and District Zakat and Ushr Committee in case of a Local Zakat and Ushr Committee is of the opinion that the Chairman or a member of the Committee constituted under the Act:

- (a) has, without reasonable excuse, absented himself from three consecutive meetings of the Committee;

- (b) 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 misapplication, misappropriation, or misuse of any money or property of the Committee; and
- (c) has become physically disabled or unable on any account from performing functions as Chairman or member,

the Council, in case of District Zakat and Ushr Committee, and District Zakat and Ushr Committee, in case of a Local Zakat and Ushr Committee may, by a notification, remove from office such Chairman or the member.

(4) If, after such inquiry as may be considered necessary, the Council, in case of District Zakat and Ushr Committee, and District Zakat and Ushr Committee, in case of a Local Zakat and Ushr Committee, is of the opinion that the Chairman or a member of the Committee, or an employee assigned to work with a Committee, or an institution receiving Zakat under the Act, is guilty of misconduct in the discharge of duties, or is responsible for the loss, misapplication or misuse of Zakat, the Council or District Zakat and Ushr Committee may initiate criminal or other appropriate proceedings against such Chairman, member, person or institution.

Explanation.— For purposes of subsection (3) and subsection (4), the expression “misconduct” means bribery, corruption, jobbery, favoritism, nepotism, willful maladministration or willful diversion of funds and shall include an attempt or abetment of such misconduct.

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

(6) The Chairman or member elected, selected or nominated under subsection (5) shall hold office for the unexpired term of his predecessor.

(7) The Council may delegate to the Chief Administrator any of its powers and functions under the preceding provisions of this section in respect of a District Zakat and Ushr Committee or a Local Zakat and Ushr Committee.

(8) The Chairman or a member of the Council or a Committee removed under subsection (1) or subsection (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 on such review, 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.

20. Vote of no confidence.— (1) Where in case of a Local Zakat and Ushr Committee, the District Zakat and Ushr Committee, after such enquiry as it may deem fit, is of the opinion that the members of the Local Zakat and Ushr Committee no longer have confidence in the Chairman, the District Zakat and Ushr Committee may, in the prescribed manner, remove the Chairman from his office.

(2) Where in case of a member of a Local Zakat and Ushr Committee or of a Local Zakat and Ushr Committee as a whole, the District Zakat and Ushr Committee after such enquiry as it may deem fit, is of the opinion that the adult Muslim residents of the locality no longer have confidence in a member or in the Committee as a whole, the

District Zakat and Ushr 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 a Chairman or a member so caused shall be notified by the District Zakat and Ushr Committee and filled in accordance with the provisions of the Act.

21. Certain persons to be public servants.— Every person engaged in, or employed for, the administration of the Act, shall be deemed to be a public servant within the meaning of section 21 of the Pakistan Penal Code, 1860 (*XLV of 1860*).

Explanation.— For purposes of this section, the Chairman and members of Council, a District Zakat and Ushr Committee, a Local Zakat and Ushr Committee and the Chief Administrator shall be the persons engaged in the administration of the Act.

22. Chairmen and members to act on honorary basis.— The Chairmen and members of the Council, a District Zakat and Ushr Committee, and a Local Zakat and Ushr Committee shall perform their functions under the Act on honorary basis.

CHAPTER VI MISCELLANEOUS

23. Power to make rules.— The Government may, by notification in the official Gazette, make rules for carrying out the purposes of the Act.

24. Power to call for information and issue directions.— The Government, the Council, a District Zakat and Ushr Committee, or a Local Zakat and Ushr Committee may, within its 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 functions under the Act.

25. Indemnity and bar of jurisdiction.— (1) No suit, prosecution or any other legal proceeding shall lie against any person for anything, done or intended to be done, in good faith, under the Act or the rules.

(2) No court shall call in question, or permit to be called in question, anything done or any action taken under the Act or the rules.

(3) No court shall grant any injunction or make any order, nor shall entertain any proceedings, in relation to any action taken or anything done or intended to be taken or done under the Act or the rules.

26. Removal of difficulties.— The Government may, by order passed within one year of the commencement of the Act, make such provisions as may be necessary to remove any difficulty in carrying out the purposes of the Act.

27. Repeal, succession and savings.— (1) The Zakat and Ushr Ordinance, 1980 (*XVIII of 1980*) is hereby repealed.

(2) Notwithstanding the repeal of the Zakat and Ushr Ordinance, 1980 (*XVIII of 1980*):

- (a) the Council shall succeed all assets and liabilities of the Central Zakat Council and the Punjab Zakat and Ushr Council established or constituted under the repealed Ordinance;
- (b) a District Zakat and Ushr Committee and a Local Zakat and Ushr Committee shall succeed all assets and liabilities of the District Zakat and Ushr Committee and the Local Zakat and the Ushr Committee constituted under the repealed Ordinance;
- (c) the Punjab Zakat and Ushr Council, the District Zakat and the Ushr Committees and the Local Zakat and Ushr Committees constituted under the repealed Ordinance shall be deemed to have been constituted under the Act; and
- (d) any action or proceedings taken under the repealed Ordinance or the rules made thereunder shall be deemed to have been taken under the Act in so far as they are not inconsistent with the provisions of the Act.

FIRST SCHEDULE
(see section 2 and section 4)

**ASSETS SUBJECT TO COMPULSORY LEVY OF ZAKAT THROUGH
DEDUCTION-AT-SOURCE FOR CREDIT TO THE PROVINCIAL ZAKAT FUND**

Sr. No.	Assets	Rate and basis for computing the amount to be deducted as Zakat	Deduction Date	Deducting Agency
1.	Savings Bank Accounts and similar accounts by whatever name described with the Banks, Post Offices, National Savings Centers and Financial Institutions keeping such accounts and operating in the Punjab.	2.5% of the amount standing to the credit of an account at the commencement of the day on the valuation date. No deduction shall be made in case the amount standing to the credit of an account does not exceed the amount of nisab as notified by the Chief Administrator Zakat.	As notified by the Chief Administrator Zakat for the Zakat year.	The Bank, Office, Centre or institution, as the case may be, keeping the account.
2.	Notice Deposit Receipts and Accounts and similar receipts and accounts by whatever name described with the banks, Post Offices, National Savings Centres and financial institutions issuing such receipts and keeping such accounts and operating in the Punjab.	2.5% of the face value of a receipt or the amount standing to the credit of an account, as the case may be, at the commencement of the day on the valuation date, in each Zakat year.	The date on which the first return is paid or the date of encashment/ withdrawal, whichever be earlier in the Zakat year.	The bank, office, Centre or institution, as the case may be, issuing the receipt or keeping the account and responsible for paying the return or the amount encashed/ withdrawn.

3.	Fixed Deposit Receipts and Accounts and similar receipts and accounts and certificates (e.g. Khas, Deposit Certificates), by whatever name described, issued by the banks, Post Offices, National Savings Centers and financial institutions, on which the return is receivable by the holder periodically or is received earlier than maturity or withdrawal and operating in the Punjab.	2.5% of the face value of a 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.	The date on which the first return is paid, or the date of encashment / redemption/ withdrawal, whichever be earlier in the Zakat year.	The bank, office, centers or institutions, as the case may be, issuing the receipt or certificate or keeping the account, and responsible for paying the return or encashment/ redemption/ withdrawal.
4.	Savings/deposit certificates (e.g. Defense Savings certificates, National Deposit Certificates), receipts and accounts by whatever name described, issued or kept by the banks, Post Offices, National Savings Centers, financial institutions, companies and statutory corporations on which return is receivable and is received, by the holder, only on maturity or encashment and operating in the Punjab.	2.5% of the payable value of certificates or receipts or the amount standing to the credit of an account, as the case may be, as on the valuation date.	The date on which the maturity value is paid, or of encashment/ with-drawl.	The bank, office, centre, company, or corporation, as the case may be, responsible for paying the return or the amount withdrawn, or redeeming, encashing the certificates or receipts.
5.	Units of the National Investment (Unit) Trust.	2.5% of the face value or repurchase value of the Units, whichever be lower, as on the valuation date, in each Zakat year.	The date on which the first return or the repurchase value is paid, whichever be	The Trustee of the National Investment (Unit) Trust or its

			earlier, in the Zakat year.	authorized agent paying the return on, or the repurchase value of the Units.
6.	I.C.P. Mutual Fund Certificates.	2.5% of the face value, or the market value based on the closing rate at the Stock Exchanges, whichever be lower, as on the valuation date, in each Zakat year.	The date on which the first return is paid in the Zakat year.	The Investment Corporation of Pakistan.
7.	Government securities (other than prize bonds and certificates mentioned at serial number 3 and 4) on which the return is receivable by the holder periodically.	2.5% of the face value of the Government securities as on the valuation date, in each Zakat Year.	The date on which the first return is paid or the date of encashment/ redemption, whichever be earlier, in the Zakat year.	The bank, office or institution, as the case may be, responsible for paying the return or encashing/ redeeming the security.
8.	Securities including shares and debentures (other than those mentioned at serial numbers 5, 6 and 7 above), of companies or statutory corporations excluding those held in the name of a company or a statutory corporation, on which the return is payable periodically or otherwise, and is paid.	If listed on the stock exchange, 2.5% of the paid-up value, or the market value based on the closing rate at the Stock Exchanges, whichever be lower, as on the valuation date, in each Zakat year. If not listed on the stock exchange 2.5% of the paid-up value on the valuation date, in each Zakat year.	The date on which the first return is paid, or the date of encashment or redemption, whichever be earlier, in the Zakat year.	The corporation, company or institution, as the case may be, responsible for paying the return or encashing/ redeeming the security.
9.	Annuities.	2.5% of the amount of annuity benefit in each Zakat year and, in case of surrender, 2.5% of the surrender value on the valuation date, as the case may be.	The date of first payment of the annuity benefit and of the surrender value.	The insurer or the bank, institution or the organization keeping the amount in

				the form of an annuity.
10.	Life insurance policies.	2.5% of the surrender value as on the advance 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 (maturity value) or of survival benefit or of surrender value.	The insurer.
11.	Provident funds.	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 employer's 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 sections 2, 4 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 A ZAKAT FUND OR TO ANY INDIVIDUAL OR INSTITUTION ELIGIBLE, UNDER THE SHARIAH, TO RECEIVE ZAKAT

Sr. No.	Items	Rate and Basis for Self-assessment
1.	Gold and silver and manufactures thereof.	2.5% of the market value as on the valuation date.
2.	Cash.	2.5% of the amount as on the valuation date.
3.	Prize Bonds.	2.5% of the face value as on the valuation date.
4.	Current Accounts and foreign currency accounts and to the extent not subject to compulsory levy of Zakat under First Schedule, other accounts, certificates, receipts, Units of National Investment (Unit) Trust, Mutual Funds Certificates, Government securities, annuities, Life Insurance Policies and Provident Funds.	2.5% of the value of the asset, as on the valuation date.
5.	Loans receivable excepting loans receivable by banks, other financial institutions, statutory corporations and companies.	2.5% of the amount of loan receivable as on the valuation date.
6.	Securities including shares and debentures, to the extent not subject to compulsory levy of Zakat under First Schedule.	If listed on the stock exchanges, 2.5% of the market value i.e. the closing rate as on the valuation date. If not listed on the stock exchange, 2.5% of the paid-up value as on the valuation date.
7.	Stock in trade of: (a) Commercial undertakings including dealers in real estate (b) Industrial undertakings	(a) 2.5% of the book value or at the option of sahib-e-nisab, the market value as on the valuation date (b) 2.5% of the book value or at the option of the sahib-e-nisab, the market value of raw materials and finished goods as on the valuation date

	(c) Precious metals and stones and manufactures thereof	(c) 2.5% of the market value as on the valuation date
	(d) Fish and other catch/procedure of the sea, except catches by indigenous techniques.	(d) 2.5% of the value, as on the valuation date.
8.	Agricultural including horticultural and forest produce: (a) Tenant's share.	(a) (i) 10% of the produce, as on the valuation date, in the barani area; and (ii) 5% of the produce, as on the valuation date, in the non-barani area;
	(b) Other than the tenant's share.	(b) (i) 5% over and above the compulsory 5% in the barani area, as on the valuation date; and (ii) one-fourth of the value of produce allowed as an allowance for expenses on production.
9.	Animals (fed free in pastures) (a) Sheep or goat.	As on the valuation date: (a) (i) for owners of one to 39 heads: nil; (ii) for owners of 40 to 120 heads: one sheep/goat; (iii) for owners of 121 to 200 heads: two sheeps/goats; (iv) for owners of 201 to 399 heads: three sheeps/ goats; and (v) for owners of every complete additional hundred heads: one sheep/ goat.
.	(b) Bovine Animals.	(b) (i) for owners of one to 29 heads: nil; (ii) for owners of 30 to 39 heads: one calf between one year and two years old; (iii) for owners of 40 to 59 heads: one calf between two years and three years old;

		<p>(iv) for owners of 60 to 69 heads: two calves between one year and two years old;</p> <p>(v) for owners of 70 to 79 heads: one calf between one year and two years old and one between two years and three years old;</p> <p>(vi) for owners of 80 to 89 heads: two calves between two years and three years old; and</p> <p>(vii) for owners of 90 to 99 heads: three calves between one year and two years old; and</p> <p>(viii) for owners of 100 and above 100 heads: as in shariah.</p>
	(c) Camels.	<p>(c) (i) for owners of one to 4 heads: nil.</p> <p>(ii) for owners of 5 to 24 heads: one sheep/goat for every five heads.</p> <p>(iii) for owners of 25 to 35 heads: one she-camel between one year and two years old.</p> <p>(iv) for owners of 36 to 45 heads: one she-camel between two years and three years old.</p> <p>(v) for owners of 46 to 60 heads: one she-camel between four years and five years old.</p> <p>(vi) for owners of 61 to 75 heads: two she-camels between two years and three years old.</p> <p>(vii) for owners of 76 to 90 heads: two she-camels between two years and three years old.</p> <p>(viii) for owners of 91 to 120 heads: two she-camels between three years and four years old.</p> <p>(ix) for owners of more than 120 heads: as in Shariah.</p>
10.	Wealth and financial assets other than those listed in Schedule on which Zakat is payable according to Shariah.	As per Shariah.

