

THE ZAKAT FUND ORDINANCE, 1982**CONTENTS**

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THE ZAKAT FUND ORDINANCE, 1982

ORDINANCE NO. VI OF 1982

[7th June, 1982]

An Ordinance to establish Zakat Fund.

WHEREAS it is expedient to make provisions for the establishment of a Zakat Fund and for matters connected therewith;

NOW, THEREFORE, in pursuance of the Proclamation of the 24th March, 1982, and in exercise of all powers enabling him in that behalf, the Chief Martial Law Administrator is pleased to make and promulgate the following Ordinance:-

Short title

1. This Ordinance may be called the Zakat Fund Ordinance, 1982.

Definitions

2. In this Ordinance, unless there is anything repugnant in the subject or context,-

- (a) "Board" means the Zakat Board constituted under section 5;
- (b) "Chairman" means the Chairman of the Board;
- (c) "Fund" means the Zakat Fund established under section 3;
- (d) "prescribed" means prescribed by rules made under this Ordinance;
- (e) "*Shariah*" means the Code of Islamic Laws.

Zakat Fund

3. (1) There shall be established a Fund to be called the Zakat Fund which shall consist of voluntary payment of Zakat by the Muslims.

(2) The moneys credited to the Fund shall be kept in non-interest bearing accounts of such scheduled banks as may be decided by the Board.

(3) All payments to the Fund shall be made in such manner as may be prescribed.

4. The moneys credited to the Fund shall be utilised for the purposes for which moneys payable as Zakat may be utilised under the *Shariah*. Utilisation of the Fund

5. (1) There shall be a Board to be called the Zakat Board which shall consist of the following members, namely:- Board

- (a) a Chairman ¹[and a Vice-Chairman] to be appointed by the Government from among eminent Muslim Scholars;
- (b) the Secretary, Religious Affairs Division, *ex-officio*;
- (c) the Director-General, Islamic Foundation, *ex-officio* ²[, who shall also be its Secretary];
- (d) ³[nine] eminent Muslim Scholars to be appointed by the Government.

⁴[* * *]

(2) The Chairman ⁵[, the Vice-Chairman] and other appointed members shall hold office for a term of three years.

(3) The Chairman ⁶[, the Vice-Chairman] and other appointed members may be removed from office by the Government at any time without assigning any reason.

¹ The words “and a Vice-Chairman” were inserted by section 2 of the Zakat Fund (Amendment) Ordinance, 1983 (Ordinance No. XXXIV of 1983).

² The comma and words “, who shall also be its Secretary” were inserted by section 2 of the Zakat Fund (Amendment) Ordinance, 1986 (Ordinance No. V of 1986).

³ The word “nine” was substituted for the word “eight” by section 2 of the Zakat Fund (Second Amendment) Ordinance, 1986 (LX of 1986).

⁴ Clause (e) was omitted by section 2 of the Zakat Fund (Amendment) Ordinance, 1986 (Ordinance No. V of 1986).

⁵ The comma and words “, the Vice-Chairman” were inserted by section 2 of the Zakat Fund (Amendment) Ordinance, 1983 (Ordinance No. XXXIV of 1983).

⁶ The comma and words “, the Vice-Chairman” were inserted by section 2 of the Zakat Fund (Amendment) Ordinance, 1983 (Ordinance No. XXXIV of 1983).

Functions of the Board

6. The Board shall-

- (a) formulate policies for the management and administration of the Fund;
- (b) sanction expenditure from the Fund for the purposes for which the moneys credited to the Fund may be utilised;
- (c) do such other acts and things as may be necessary for carrying out the purposes of this Ordinance.

Meetings of the Board

7. (1) The meetings of the Board shall be held at such times and places as may be prescribed:

Provided that until so prescribed, such meetings shall be held at such times and places as may be determined by the Chairman.

(2) To constitute a quorum at a meeting of the Board not less than three members shall be present.

¹[(3) All meetings of the Board shall be presided over by the Chairman or, in his absence, by the Vice-Chairman and, in the absence of both the Chairman and the Vice-Chairman, by a member elected for that purpose by the members present.]

(4) At a meeting of the Board, each member shall have one vote, and, in the event of an equality of votes, the ²[person presiding] shall have a second or casting vote.

(5) No act or proceeding of the Board shall be invalid merely on the ground of existence of any vacancy in, or any defect in the constitution of, the Board.

Secretary of the Board

³**8. The Secretary of the Board shall be responsible for the execution of the decisions of the Board and for the maintenance of accounts and records of the Fund.]**

Staff of the Board

9. The Board may appoint such officers and other employees as it considers necessary for the performance of its functions on such terms and conditions as may be prescribed.

¹ Sub-section (3) was substituted by section 3 of the Zakat Fund (Amendment) Ordinance, 1983 (Ordinance No. XXXIV of 1983).

² The words "person presiding" were substituted for the word "Chairman" by section 3 of the Zakat Fund (Amendment) Ordinance, 1983 (Ordinance No. XXXIV of 1983).

³ Section 8 was substituted by section 3 of the Zakat Fund (Amendment) Ordinance, 1986 (Ordinance No. V of 1986).

10. All administrative expenses of the Board shall be borne by the Government. Expenses of the Board

11. (1) The Board may appoint Committees for such districts and police-stations and for such other areas as it may deem fit. Committees

(2) A Committee appointed under sub-section (1) shall consist of not more than nine members of whom two-thirds shall be appointed from among Muslim Scholars.

(3) A Committee appointed under sub-section (1) shall perform such functions as may be entrusted to it by the Board.

12. (1) The Board may establish a Charitable Fund to which shall be credited all voluntary charitable donations and contributions made to it by any person. Charitable Fund

(2) The moneys credited to the Charitable Fund may be utilised for any religious or charitable purposes.

13. Notwithstanding anything contained in the Income-tax Act, 1922 (XI of 1922), no income-tax shall be payable by any person in respect of any sums paid by him as Zakat to the Fund or as donation or contribution to the Charitable Fund established under section 12. Exemption from income-tax

14. (1) The accounts of the Fund and the Charitable Fund shall be audited once in every year by the Comptroller and Auditor-General of Bangladesh. Audit

(2) A statement of the accounts audited under sub-section (1) and a report of the Board thereon shall be furnished to the Government by the Board.

15. The Board may, with the prior approval of the Government, by notification in the *official Gazette*, make rules for carrying out the purposes of this Ordinance. Power to make rules
