



EXTRAORDINARY  
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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

*Islamabad, the 2nd June, 1997*

**No. F. 22(56)/97-Legis.**—The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 31st May, 1997, and is hereby published for general information :—

ACT NO. X OF 1997

*An Act further to amend the Zakat and Ushr Ordinance, 1980*

WHEREAS it is expedient further to amend the Zakat and Ushr Ordinance, 1980 (XVIII of 1980), for the purposes hereinafter appearing :

It is hereby enacted as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Zakat and Ushr (Amendment) Act, 1997.

(2) It shall come into force at once.

2. **Amendment of section 2, Ordinance XVIII of 1980.**—In the Zakat and Ushr Ordinance, 1980 (XVIII of 1980), hereinafter referred to as the said Ordinance, in section 2,—

(i) after clause (xviii), the following new clause shall be added, namely :—

“(xix) ‘Provincial Council’ means a Council constituted under section 14;” and

(1093)

- (ii) after clause (xxviii), the following new clauses shall be added, namely :—

"(xxix) 'Taluqa Committee' or 'Sub-divisional Committee' means a committee constituted under section 17 ;

(xxixa) "Tehsil Committee" means a Tehsil committee constituted under section 17 or, in the case of the Islamabad Capital Territory, the Islamabad Zakat and Ushr Committee ;"

3. **Amendment of section 5, Ordinance XVIII of 1980.**—In the said Ordinance, in section 5, in sub-section (5), in the proviso, for the words "District Committee" the words "Provincial Council" shall be substituted.

4. **Amendment of section 7, Ordinance XVIII of 1980.**—In the said Ordinance, for section 7 the following shall be substituted, namely :—

"7. **Establishment of Zakat Funds.**—There shall be established the following Zakat Funds, namely,—

(a) a Central Zakat Fund to which shall be credited—

- (i) the Zakat deducted at source;
- (ii) the Zakat paid into it voluntarily including voluntary contribution made by Pakistani citizens and other persons residing abroad;
- (iii) the transfers, if any, from the Provincial Zakat Funds; and
- (iv) the grants, *atiyyat* and any other receipts including voluntary contributions made by Pakistani citizens and other persons residing abroad;

(b) a Provincial Zakat Fund for each Province to which shall be credited—

- (i) the transfers to it from the Central Zakat Fund ;
- (ii) the Zakat paid into it voluntarily ;
- (iii) the transfers, if any, from the District Zakat Fund ;
- (iv) the transfers, if any, from the Local Zakat Fund ; and
- (v) the grants, *atiyyat* and any other receipts; and

(c) a District Zakat Fund for each District to which shall be credited.—



- (i) the transfers to it from the Provincial Fund ;
  - (ii) the proceeds of *Ushr* to be deposited in the personal ledger account of District Zakat Fund ;
  - (iii) the *Zakat* paid into it voluntarily ;
  - (iv) the transfers, if any, from the Local Zakat Funds ; and
  - (v) the grants, *atiyyat* and any other receipts ; and
- (d) a Local Zakat Fund for each Local Committee to which shall be credited—
- (i) the *Zakat* paid into it voluntarily ;
  - (ii) the transfers to it from the District Zakat Fund ;
  - (iii) the transfer to it from the Provincial Zakat Fund; and
  - (iv) the grants, *atiyyat* and any other receipts.”

5. **Amendment of section 8, Ordinance XVIII of 1980.**—In the said Ordinance, for section 8 the following shall be substituted, namely :—

“8. *Utilization of Zakat Funds.*—The moneys in a Zakat Fund shall be utilized for the following purposes, namely,—

- (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 *deeni madaris* or educational, vocational or social institutions, public hospitals, charitable institutions and other institution providing health care :

Provided that 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 ;

- (b) assistance to the needy persons affected or rendered homeless due to natural calamities like floods and earthquakes and for their rehabilitation ;
- (c) expenditure on the collection, disbursement and administration of Zakat and *Ushr* :

Provided that—

- (i) the expenditure on the administrative Division and the Central Council shall be met by the Federal Government ;
- (ii) the expenditure on the administrative organization of a Chief Administrator, the Provincial Council, and a District Committee shall be met by the Provincial Government ; and
- (iii) the funds not exceeding ten per cent approved in the budget shall be retained in the Provincial Zakat Fund to meet such additional expenditure of a Local Committee as may be approved by the Central Zakat Council :

Provided also that the banking services and the services connected with the assessment, collection or disbursement of *Zakat* and *Ushr* realizable on compulsory basis under this Ordinance shall be rendered free of charge, except that the Administrator General, in regard to *Ushr*, may authorize payment of remuneration for any specified services ;

- (d) investment in any non-interest bearing instruments as is permitted under Shariah ; and
- (e) any other purpose permitted by Shariah.

6. **Amendment of section 9, Ordinance XVIII of 1980.**—In the said Ordinance, for section 9 the following shall be substituted, namely :—

- “9. *Disbursements from Zakat Funds.*—(1) The Central Zakat Council shall prepare budget for each financial year and may, from the Central Zakat Fund, make disbursements and transfer funds to Provincial 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 throughout the country as far as possible, on a uniform basis.
- (2) A Provincial Council may from the Provincial Zakat Fund make disbursements and transfer funds to District Zakat Fund on the basis of population 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 :

Provided that a Provincial Council may, in exceptional circumstances, transfer funds from the Provincial Zakat Fund to the Central Zakat Fund.



- (3) A District Committee may make disbursements and transfer funds from District Zakat Fund to a Local Zakat Fund or to an institution or incur other administrative expenditure subject to such conditions as may be prescribed and may, whenever directed by the Central Council, transfer any funds surplus to its needs to the Provincial Zakat Fund.
- (4) A Local Committee may disburse or incur expenditure from the Local Zakat Fund as may be prescribed :

Provided that a Local Committee may, if so required by the Provincial Council or the District Committee, transfer any funds surplus to its needs from the Local Zakat Fund to the Provincial Zakat Fund or, as the case may be, District Zakat Fund surplus to its needs :

Provided further that the Central Council or Provincial Council or a District Committee shall disburse Zakat through a Bank or a Post Office or any other financial institution as may be determined by the Central Zakat Council in such form and manner as may be prescribed."

7. **Amendment of section 10, Ordinance XVIII of 1980.**—In the said Ordinance, in section 10, for sub-section (1) the following shall be substituted, namely :—

- "(1) The accounts of the Central Zakat Fund, a Provincial Zakat Fund, a District Zakat Fund, and a Local Zakat Fund shall be maintained and operated, respectively, by the Administrator-General, the Chief Administrator, the District Committee and the Local Committee, in such form and manner as may be prescribed."

8. **Amendment of section 11, Ordinance XVIII of 1980.**—In the said Ordinance, for section 11 the following shall be substituted, namely :—

- "11. **Audit.**—(1) To carry out audit of the Central Zakat Fund annually or at shorter intervals, the Central Council, and to carry out audit of a Provincial Zakat Fund annually or at shorter intervals, the Provincial Council, shall request the Auditor-General of Pakistan and Local fund audit to conduct the audit.
- (2) To carry out audit of a District Zakat Fund within a Province annually or at shorter intervals, the Provincial Council shall request the Auditor-General of Pakistan to conduct the audit.
- (3) To carry out audit of the Local Zakat Funds within a district annually or at shorter intervals, the District Committee shall request the Auditor-General of Pakistan to conduct audit of the local fund.
- (4) The audit performed by Auditor-General under sub-sections (1), (2) and (3) shall include propriety audit.

- (5) The annual report of the Auditor-General on the Central Zakat Fund shall be laid before the Majlis-e-Shoora (Parliament), that on a Provincial Zakat Fund before the Provincial Assembly concerned, and that on a District Zakat Fund or a Local Zakat Fund before the District Council concerned established under the law relating to local government.
- (6) Nothing in this section shall be deemed to prevent—
- (a) the Central Council from getting audited any of the Provincial, District or Local Zakat Funds;
  - (b) the Provincial Council from getting audited any of the District or Local Zakat Funds within its jurisdiction; or
  - (c) a Local Committee from getting its own Local Zakat Fund audited.
- (7) Notwithstanding anything contained in the preceding sub-sections, the Auditor General shall conduct annual audit of the Central Zakat Fund, the Provincial Zakat Fund, District Zakat Funds and Local Zakat Funds including the accounts of a Deducting Agency or an institution receiving Zakat.

9. **Amendment of section 12, Ordinance XVIII of 1980.**—In the said Ordinance, in section 12, for the sub-sections (2), (3) and (4) the following shall be substituted, namely :—

“(2). The Central Council shall consist of.—

- (a) a Chairman;
- (b) four persons to be nominated by the President, of whom three shall be *Ulema* nominated in consultation with the Council of Islamic Ideology;
- (c) one person from each Province, to be nominated by the President;
- (d) two women, who shall not be less than forty five years of age, to be nominated by the President;
- (e) the Chief Administrators;
- (f) the Secretary to the Government of Pakistan in the Ministry of Finance;
- (g) the Secretary to the Government of Pakistan in the Ministry of Religious Affairs, Zakat, Ushr and Minorities Affairs;



- (h) the Secretary to the Government of Pakistan in the Ministry of Health;
  - (i) the Secretary to the Government of Pakistan in the Ministry of Education; and
  - (j) the Administrator-General, who shall also be the Secretary General of the Council.
- (3) The Chairman of the Central Council shall be a person who is, or has been, a judge of the Supreme Court of Pakistan, to be nominated by the President in consultation with the Chief Justice of Pakistan.
- (4) The Chairman and members of the Central Council, other than *ex-officio* members, shall hold office during the pleasure of the President for a term of three years, and shall be eligible for reappointment for another term.

10. **Amendment of section 13, Ordinance XVIII of 1980.**—In the said Ordinance, for section 13 the following shall be substituted, namely :—

- “13. *Administrator-General.*—(1) For carrying out the purpose of this Ordinance, the Secretary, Religious Affairs, Zakat, Ushr and Minorities Affairs Division, Government of Pakistan, shall perform the functions of the Administrator-General under this Ordinance.
- (2) the Administrator-General 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 Central Council.”

11. **Amendment of section 14, Ordinance XVIII of 1980.**—In the said Ordinance, for section 14 following shall be substituted, namely :—

- “14. *Provincial Zakat Council.*— (1) In each Province, the Provincial Government shall, by notification in the official Gazette, establish a Provincial Zakat Council, to exercise general superintendence and control over matters relating to *Zakat* and *Ushr*, particularly the Zakat Funds in the Province and the maintenance of their accounts, in accordance with the policy guidelines given by the Central Council.

(2) The Provincial Council shall consist of —

- (a) a Chairman ;
- (b) five persons, of whom three shall be *ulema*, to be nominated by the Governor ;
- (c) two women, who shall not be less than forty-five years of age, to be nominated by the Federal Government ;

- (d) the Secretary to the Provincial Government in the Finance Department ;
  - (e) the Secretary to the Provincial Government in the Local Government Department ;
  - (f) the Secretary to the Provincial Government in the Social Welfare Department ; and
  - (g) the Chief Administrator, who shall also be the Secretary of the Council.
- (3) The Chairman of the Provincial Council shall be a person who is, or has been, a Judge of a High Court, to be nominated by the Governor in consultation with the Chief Justice of the High Court.
  - (4) The Chairman and members of the Provincial Council, not being an *ex-officio* member, shall hold office for a term of three years and shall be eligible for re-appointment.
  - (5) The Chairman or a member, not being an *ex-officio* member, may, by writing under his hand addressed to the Governor resign his office.
  - (6) Subject to sub-section (5) the Chairman or, as the case may be, a member shall continue to hold office until his resignation is accepted by the Governor.
  - (7) Any vacancy in the office of Chairman or 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.
  - (8) The Chairman or the member nominated under sub-section (7) shall hold office for the unexpired term of his predecessor.
  - (9) In the Islamabad Capital Territory, the functions of the Provincial Council shall be performed by the Central Council.

12. **Amendment of section 15, Ordinance XVIII of 1980.**— In the said Ordinance, for section 15 the following shall be substituted, namely :—

“15. **Chief Administrator.**—(1) In each Province, for carrying out the purposes of this Ordinance, there shall be appointed by the Governor, in consultation with the Federal Government, a Chief Administrator.



- (2) The Chief Administrator shall have the status and grade of, be *ex-officio*, Member, Board of Revenue and his tenure and other terms and conditions of service shall be such as may be determined by the Provincial Government.
- (3) The Chief Administrator shall act under the general superintendence and control of the Provincial Council and perform, as the Chief Executive of the Council, such functions as are assigned to him by or under this Ordinance."

13. **Amendment of section 16, Ordinance XVIII of 1980.**— In the said Ordinance, for section 16 the following shall be substituted, namely :—

"16. *District Zakat and Ushr Committee.*— (1) In each district, a District Zakat and Ushr Committee, and in the Islamabad Capital Territory, and Islamabad Zakat and Ushr Committee, shall be constituted by the Provincial Council concerned.

- (2) The District Committee shall, subject to such guidelines as may be given by the Central Council or the Provincial Council,—
  - (a) Oversee, generally, the functioning of administrative organization of Zakat and, more particularly, the assessment of *Ushr* and *atiyyat* and the disbursement and utilization of the moneys in the District Zakat Fund and the Local Zakat Fund;
  - (b) for the purposes mentioned in clause (a), make plans for the district, in such form and manner as may be prescribed;
  - (c) prepare and maintain accounts of the District Zakat Fund in such form and manner as may be prescribed;
  - (d) compile accounts of the Local Zakat Funds, for the district, in such form and manner as may be prescribed;
  - (e) arrange, in the prescribed manner, audit of the Local Zakat Funds in the district; and
  - (f) tender to the Provincial Council advice on any matter specified by it.

*Explanation.*— In this sub-section and in the succeeding provisions of this Ordinance, reference to "District Committee" shall be deemed to include a reference to the Islamabad Zakat and Ushr Committee.

## (3) The District Committee shall consist of.—

- (a) a Chairman, who shall be non-official, the Deputy Commissioner of the district and two women from within the district who shall not be less than forty-five years of age and one non-official member from each tehsil, taluqa or sub-division in the district :

Provided that where the number of tehsil, taluqas or sub-divisions in a district is less than five, the number of members other than the Chairman and the women members shall be raised to seven :

Provided further that, in any district where there is a District Social Welfare Officer appointed by the Government, the District Committee may co-opt him as a member of the Committee, *ex-officio*.

- (b) The District Zakat Officer, who shall also be the Secretary of the Committee;

*Explanation.*—Subject to sub-section (7), the District Committees existing before the 5th November, 1996 shall cease to function and new District Committees shall be constituted under this section.

- (4) The Chairman shall be nominated by the Provincial Council and the members shall be nominated by the Provincial council in consultation with the Chairman :

Provided that the Chairman shall be an adult Muslim who ordinarily resides in the district and the member from a tehsil, taluqa or sub-division shall be an adult Muslim who ordinarily resides in that tehsil, taluqa or sub-division.

- (5) The District Committee so constituted shall be duly notified by the Provincial Council concerned.
- (6) The Chairman and members of the District Committee, not being an *ex-officio* member, shall hold office for a term of three years and shall be eligible for re-appointment :

Provided that in the event of delay in the constitution of the new Committee under sub-section (3), the Provincial Council may ask a District Committee to continue to function for a period not exceeding six months after the expiry of the term of its office.



- (7) The Chairman or a member, not being an *ex-officio* member, may, by writing under his hand addressed to the Provincial Council, resign his office.
- (8) Subject to sub-section (7) the Chairman or, as the case may be, a member shall continue to hold office until his resignation is accepted by the Provincial Council.
- (9) Any vacancy in the office of chairman or member, other than an *ex-officio* member, shall be filled by the nomination, in accordance with sub section (4), of a person qualified to hold the office.
- (10) The Chairman or member nominated under sub section (9) shall hold office for the unexpired term of his predecessor.
- (11) The District Committee shall hold meetings of the Committee at least once in every three months."

14. **Amendment of section 17, Ordinance XVIII of 1980.**— In the said Ordinance, for section 17 the following shall be substituted, namely :—

"17. *Tehsil, Taluqa or Sub-divisional Zakat and Ushr Committee.*— (1) There shall be constituted.—

- (a) a Tehsil or Taluqa Zakat and Ushr Committee in each tehsil or taluqa;

Provided that, if the Provincial Council so directs in respect of any sub-tehsil, a Tehsil Zakat and Ushr Committee may be constituted in the sub-tehsil; and, where a Committee is constituted in a sub-tehsil, such Committee and such sub-tehsil shall be deemed to be a Tehsil Zakat and Ushr Committee and a tehsil, respectively, for the purposes of this Ordinance; and

- (b) a Sub-divisional Zakat and Ushr Committee in each sub-division of the district of Lahore and the districts in the Karachi Division.
- (2) The Tehsil Committee, Taluqa Committee or sub divisional Committee shall, subject to such guidelines as may be given by the central council, the Provincial Council or the District Committee,—
  - (a) oversee assessment of *Ushr* and collection of *Zakat*, *ushr* and *atiyyat*, and the disbursement and utilization of the moneys in the local Zakat Funds, by the Local Committees in the tehsil, taluqa or sub-division;

- (b) for the purposes mentioned in clause (a) make plans for the tehsil, taluqa or sub division, as the case may be, in such form and manner as may be prescribed;
  - (c) compile accounts of the Local Zakat Funds for the tehsil, taluqa or sub-division, as the case may be, in such form and 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* or *Ushr*.
- (3) The Tehsil Committee, Taluqa Committee or Sub divisional Committee shall consist of the Assistant commissioner, two women members and six members to be elected, in the prescribed manner, by the Chairmen of the Local Committees of the tehsil, taluqa or sub-division, from amongst themselves;

Provided that, if there are more than two tehsil Committees or Taluqa committee within the jurisdiction of an Assistant Commissioner, he shall be a member of only such of the Committees as the Provincial Council may specify and the Provincial Council may nominate the Tehsildar or Mukhtiarkar of the tehsil or taluqa concerned, as the case may be, to be the member of any other of the said Tehsil Committees or Taluqa Committees;

Provided further that the two women members shall be nominated by the District Committee in consultation with the Chairman of the Tehsil, Taluqa or Sub-divisional Committee concerned and shall not be less than forty-five years of age.

- (4) The members of the committee shall elect one of their member 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 determined by drawing lots.
- (5) The Tehsil, Taluqa or Sub-divisional Committee so constituted shall be duly notified by the District Committee concerned.
- (6) The Chairman and members of a Tehsil Committee, Taluqa Committee or Sub-divisional Committee, not being an *ex-officio* member, 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 Tehsil Committee or, as the case may be, Taluqa committee or, as the case may be, Taluqa Committee or Sub-divisional Committee, resign his office.



- (8) Subject to sub-section (7), the Chairman or a member shall continue to hold office until his resignation is accepted by the Tehsil Committee or, as the case may be, Taluqa Committee or Sub divisional Committee.
- (9) Any vacancy in the office of Chairman or member, other than an *ex-officio* member, shall be filled by the election, in accordance with sub section (3), or, as the case may be, sub-section (4), of a person qualified to hold the office.
- (10) The Chairman or member elected under sub section (9) shall hold office for the unexpired term of his predecessor.

15. **Amendment of section 18, Ordinance XVIII of 1980.**— In the said Ordinance, for section 18 the following shall be substituted, namely :—

“18. *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 rural area; and
- (c) each ward in urban area :

Provided that, if in the opinion of the Provincial Council the population of a revenue estate, *deh* or village is too large, or too small, to have one local Zakat and Ushr Committee, such revenue estate, *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, and where a revenue estate, *deh* or village is so divided or grouped after the constitution of a local Committee that it covers a population of ten thousand persons the Provincial Council may make such consequential orders as may be necessary for the purposes of this Ordinance.

*Explanation.*— In this sub-section.—

- (a) “urban area” means area within the local limits of a Municipal Corporation, Municipal Committee, Cantonment Board or 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 ten thousand persons approximately.
- (2) The Local Committee shall, subject to such guidelines as may be given by the Provincial Council and the District Committee, or the Tehsil, Taluqa or sub-divisional Committee.
- (a) determine *istehqaq* separately for—
    - (i) subsistence allowance;
    - (ii) rehabilitation, either directly or indirectly through deeni madris, educational, vocational and social welfare institutions;
    - (iii) treatment through public hospitals, charitable institutions and other institutions providing health care; and
    - (iv) any other purpose as may be permitted by *Shariah*;
  - (b) collect voluntarily *Zakat*, *Ushr* and *attiyyat* and deposit the moneys in the District Zakat Fund;
  - (c) prepare and maintain accounts of the Local Zakat Fund in such form and manner as may be prescribed; and
  - (d) tender to the Tehsil, District Committee advice on any matter connected with collection, disbursement and utilization of *Zakat*, *Ushr* and *attiyyat*.
- (3) The Local Committee shall consist of nine members, of whom two shall be Muslim women who are not less than forty five years of age selected by the residents of the locality in the manner specified in sub-section (4).
- (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 the District Committee to organize a public gathering of the adult Muslims, teachers and *ulema* residents of a locality and call upon them to select, in the prescribed manner, seven adult Muslims residing in that locality who possess Secondary School Certificate and are known to be pious and who offer five times prayer daily, and have sound moral and financial integrity and not engaged in political activity :



Provided that a 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 except in the case of such Local Committees in the Islamabad Capital Territory as may be notified by the Administrator-General, a person who is a salaried employee of Government or of a local authority otherwise than as *Pesh Imam* of a local mosque or a teacher of a local school, or of a corporation set-up, owned or controlled by Government, shall not be eligible to be member of a Local Committee:

Provided further that, where in a district the number 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 represent it on the said team;

Provided further that the team constituted by the District Committee shall organize a separate gathering of the adult Muslim female residents of the locality and call upon them to select, in the prescribed manner, two Muslim women residing in that locality who are known to be pious and who enjoy their trust to be members of the Local Committee.

- (5) The members of a Local Committee shall elect one of their members, being a person who possesses Secondary School Certificate and who offers prayer five times during a day regularly and observes the fast throughout *Ramadhan-ul-Mubarak* according to the injunctions of Islam, to be the Chairman of the Local Committee, and if two or more persons secure an equal number of votes, the result of the election shall be determined by drawing lots.
- (6) The Local Committee so constituted shall be duly notified by the district Committee concerned.
- (7) 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 prefer an appeal to District Committee:

Provided that the District Committee shall not grant any injunction or make any interim order, including a stay order, during the period an appeal is pending.

- (8) The District Committee to which an appeal under sub-section (9) is preferred shall decide the appeal within such time as may be prescribed; and the decision of the District Committee shall be final and



prescribed; and the decision of the District Committee shall be final and shall not be called in question before any court or other authority.

- (9) The Chairman and members of the Local Committee shall hold office for a term of three years and shall be eligible for re-election or re-selection as the case may be :

Provided further that the District Committee may, in consultation with the Federal Government, remove a Chairman or a member of the Local Committee from his office and nominate another person as Chairman or, as the case may be, a member for the unexpired term of his predecessor :

Provided also that a Chairman shall not be eligible to hold office for more than two consecutive term of three years each :

Provided further that the District Committee may, in the event of delay in the constitution of the new Local Committee, ask a Local Committee to continue to function for a period not exceeding six months after the expiry of term of its office.

- (10) The Chairman or a member may, by writing under his hand addressed to the District Committee, resign his office.
- (11) Subject to sub-section (1) the Chairman or, as the case may be, a member shall continue to hold office until his resignation is accepted by the District Committee.
- (12) 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 sub-section (4) or, as the case may be, sub-section (7).
- (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.
- (14) All Local Committees existing before the 5th November, 1996, shall cease to function from that date."

16. **Amendment of section 19, Ordinance XVIII of 1980.**— In the said Ordinance, for section 19 the following shall be substituted, namely :—

- "19. *Vacancy etc., not to invalidate acts or proceedings.*—Notwithstanding anything contained in this Ordinance, no act or proceeding of a Council or committee established or constituted under this Ordinance shall be invalid by reason only of the existence of a vacancy in, or defect in the constitution of, such Council or Committee".



17. **Amendment of section 19A, Ordinance XVIII of 1980.**— In the said Ordinance, for section 19A the following shall be substituted, namely :—

“19A. *Members of Council and other Committees to be Muslims.*— (1) All the members of the Central Council, Provincial Council and other Committees shall be Muslim and where the holder of an office cannot become a member by reason of his not being a Muslim, the President in case of the Central Council, the Governor in case of Provincial Council and Provincial Council in the case of District Committees shall nominate a Muslim official member in his place.

(2) Except in the case of Islamabad Capital Territory, a person who is a salaried employee of Government or of a local authority, otherwise than a *Pesh Imam* of a local mosque or 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 Committee constituted under section 18.

18. **Amendment of section 20, Ordinance XVIII of 1980.**—In the said Ordinance, in section 20,—

(i) after clause (a), the following new clause shall be added, namely :—

“(b) in the case of the Provincial Council, by the Chief Administrator ;” ;  
and

(ii) after clause (c) the following new clause shall be added, namely :—

“(d) in the case of a Tehsil, Taluqa or Sub-divisional Committee, by the *ex-officio* member, that is, Tehsildar or the Mukhtiarkar, as the case may be, or, if the *ex-officio* member is himself the Chairman of the Committee, by the member elected by the members present ; and ”.

19. **Amendment of section 21, Ordinance XVIII of 1980.**— In the said Ordinance, in section 21,—

(a) for the word “Central”, wherever occurring, the word “Provincial” shall be substituted ; and

(b) in sub-section (2),—

(i) for the words “resolution is passed” the words “declaration is made” shall be substituted.

20. **Amendment of section 22, Ordinance XVIII of 1980.**— In the said Ordinance, for section 22 the following shall be substituted, namely :—

“22. **Administrative organization.**—(1) The administrative organization under this Ordinance shall be through a Division to be known as the Religious Affairs, Zakat, Ushr and Minorities Affairs Division and may include such organizations as are performing social security and other complementary functions and that of a Chief Administrator, a Department or a part of a Department of the Provincial Government.

(2) The Secretary of Religious Affairs, Zakat, Ushr and Minorities Affairs Division shall be the *ex officio* Administrator General Zakat ”.

21. **Amendment of section 26, Ordinance XVIII of 1980.**— In the said Ordinance, for section 26 the following shall be substituted, namely :—

“26. **Power to make rules.**—The Central Council may, notification in the official Gazette, make rules for carrying out the purposes of this Ordinance:

Provided that, if the Central Council so directs, the Provincial Council may, with the approval of the Central Council, make rules in respect of administrative matters”.

22. **Amendment of section 27, Ordinance XVIII of 1980.**— In the said Ordinance, for section 27 the following shall be substituted, namely :—

“27. **Power to call for information and issue directions.**—The Central Council, the Administrator-General, a Provincial Council, a Chief Administrator, a District Committee, a Tehsil Committee, a Taulqa Committee, a Sub-divisional Committee, or a Local Committee, may, within its 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 Ordinance”.

23. **Repeal.**—The Zakat and Ushr (Amendment) Ordinance, 1997 (XIX of 1997), is hereby repealed.

KHAN AHMAD GORAYA,  
Secretary.