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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

*Islamabad, the 21st December, 1991*

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 21st December, 1991, and is hereby published for general information.

ACT NO. XXIII OF 1991

*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, 1991.

(2) It shall come into force at once.

2. **Amendment of section 8, Ordinance XVIII of 1980.**—In the Zakat and Ushr Ordinance, 1980 (XVIII of 1980), hereinafter referred to as the said

(551)

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Ordinance, in section 8, in clause (b), for the first proviso the following shall be substituted, namely:—

“Provided that the expenditure on the Central Zakat Council and the administrative organization of the Administrator-General shall be met by the Federal Government, that on a Provincial Zakat Council and the administrative organization of a Chief Administrator and that on a District Committee, Tehsil Committee, Taluqa Committee or Sub-divisional Committee, by the Provincial Government concerned, and that on a Local Committee from the Local Zakat Fund not exceeding ten per cent of the receipts in that Fund during the year.”

3. **Amendment of section 9, Ordinance XVIII of 1980.**—In the said Ordinance, in section 9, in sub-section (1), the commas and words “, with the prior approval of the Federal Government,” shall be omitted.

4. **Amendment of section 10, Ordinance XVIII of 1980.**—In the said Ordinance, in section 10, in sub-section (1),—

- (a) after the words and comma “Provincial Zakat Fund,” the words and comma “a District Zakat Fund,” shall be inserted; and
- (b) after the words and comma “The Chief Administrator,” the words and comma “the District Committee,” shall be inserted.

5. **Amendment of section 11, Ordinance XVIII of 1980.**—In the said Ordinance, in section 11,—

- (a) after sub-section (1), the following new sub-section shall be inserted, namely:—

“(IA) To carry out audit of a district Zakat Fund within a Province annually or at shorter intervals, the Provincial Council shall appoint auditors, being persons who are in its opinion qualified for the purpose.”;

- (b) in sub-section (3), after the word, brackets and figure “sub-sections (1)”, the comma, brackets, figure and letter “.(IA)” shall be inserted; and
- (c) in sub-section (4), for the words “Local Zakat Fund before the District Council” the words and commas “a District Zakat Fund or a Local Zakat Fund before the District Council or, as the case may be, municipal corporation or municipal committee” shall be substituted.

6. **Amendment of section 12, Ordinance XVIII of 1980.**—In the said Ordinance, in section 12, in sub-section (3), the words and comma “or is qualified for appointment as.” shall be omitted.

7. **Amendment of section 14, Ordinance XVIII of 1980.**—In the said Ordinance, in section 14,—

- (a) in sub-section (1), for the words and commas “the Federal Government shall, in consultation with the Provincial Government,” the words and comma “the Provincial Government shall,” shall be substituted;
- (b) in sub-section (2), in clause (b), for the words “Federal Government” the word “Governor” shall be substituted;
- (c) in sub-section (3),—
  - (i) the words and comma “or is qualified for appointment as.” shall be omitted; and
  - (ii) for the words “Federal Government” the word “Governor” shall be substituted; and
- (d) in sub-section (5), for the words “Federal Government” twice occurring, the word “Governor” shall be substituted.

8. **Amendment of section 15, Ordinance XVIII of 1980.**—In the said Ordinance, in section 15,—

- (a) in sub-section (1), for the words and comma “Federal Government, in consultation with the Provincial Government” the words and comma “Governor, in consultation with the Federal Government” shall be substituted; and
- (b) for sub-section (2) the following shall be substituted, namely:—
 

“(2) The Chief Administrator shall have the status and grade of, and 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.”.

9. **Amendment of section 22, Ordinance XVIII of 1980.**—In the said Ordinance, in section 22,—

- (a) for the words “Federal Government”, occurring for the second time, the words “Provincial Government” shall be substituted; and

- (b) after the word "prescribed", for the colon a full-stop shall be substituted and the proviso occurring thereafter shall be omitted.

10. **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, by 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."

11. **Suspension of effect of clause (2) of section 8 of the Finance Act, 1990 (VII of 1990).**—Section 6 of the said Ordinance shall, until such date as the Federal Government may, by notification in the official Gazette, specify, have effect, and shall be deemed always to have had effect, as if clause (2) of section 8 of the Finance Act, 1990 (VII of 1990), had not come into force.

K.A. GORAYA,  
*Secretary General.*