THE BALOCHISTAN *ZAKAT* AND *USHR* ACT, 2012 (AMENDMENT-2025)

(Baln Act I of 2012)

CONTENTS

SECTIONS

Preamble.

CHAPTER I – PRELIMINARY

1. Short title, extent, application and commencement.
2. Definitions.

CHAPTER II – *ZAKAT*

3. Charge and collection of *Zakat*.
4. Secrecy of information.

CHAPTER III – *USHR*

5. Charge and collection of *Ushr*.
6. Mode of assessment and collection of *Ushr*.

CHAPTER IV – *ZAKAT* FUNDS

7. Establishment of *Zakat* Funds.
8. Utilization of *Zakat* Funds.
9. Disbursements from *Zakat* Funds.
10. Accounts.
11. Audit.
12. Balochistan Provincial *Zakat* Council.
13. Chief Administrator.
14. District *Zakat* and *Ushr* Committee.
15. *Tehsil*, Sub-divisional *Zakat* and *Ushr* Committee or

Town *Zakat* and *Ushr* Committee.

16. Local *Zakat* and *Ushr* Committee.

17. Vacancy etc, not to invalidate Acts or proceedings.

18. Members of Council and other Committees to be Muslims.

19. Person to preside at meetings in the absence of chairman.

20. Power of supersession and removal.

21. Vote of no-confidence.

22. Administrative Organization.

23. Certain Persons to be Public Servants.

CHAPTER V – MISCELLANEOUS

24. Exemption.

25. Certain Tax Concessions.

26. Power to make rules

27. Power to call for information and issue directions.

28. Indemnity and bar of jurisdiction.

29. Removal of Difficulties.

30. Dissolution and reconstitution of Provincial Council and Committees.

31. Repeal and saving.

[1]THE BALOCHISTAN *ZAKAT* AND *USHR* ACT, 2012 (AMENDMENT-2025)

(Balochistan Act I of 2012)

[*27th March, 2012*]

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

Preamble.

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

And whereas *Zakat* including *Ushr*, is one of the fundamental pillars (*Arkan*) of *Islam*; and prime objective of the collection of *Zakat* and *Ushr*, and disbursements there from, is to assist the needy, the indigent and the poor;

And whereas the rates of *Zakat* and *Ushr*, as also the purposes for the utilization of *Zakat* and *Ushr*, are specified in *Shariah*; *and*

And whereas *Shariah* enjoins all *Muslims* who are *Sahib-e-nisab* to pay, and the State to arrange for the proper collection, disbursement and utilization of *Zakat* and *Ushr*, and also allows such *Muslims* to disburse for the purposes authorized by *Shariah* the part thereof not collected by the State;

It is hereby enacted as follows: —

CHAPTER I – PRELIMINARY

Short title, extent, application and commencement.

1. (1) This Act, may be called the Balochistan *Zakat* and *Ushr* Act, 2012.

(2) It extends to the whole of the Province of Balochistan except the Tribal Areas.

(3) It applies as regards payment and recovery of *Zakat* and *Ushr*, only to *Muslim* citizens

[1] This Act was passed by the Balochistan Assembly on 20th March, 2012; assented to by the Governor of Balochistan on 22nd March, 2012; published in the Balochistan Gazette (Extraordinary) No. 15, dated 27th March, 2012.

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 citizens.

Provided that:

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

II — (a) 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 the case of *Zakat* and at any time before the Valuation Date in the case of *Ushr*, files with the Deducting Agency or with the Local Committee 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 a follower of one of the recognized *Fiqhs*, which he shall specify in the declaration, and that his

faith and the said *Fiqh* do not oblige him to pay the whole or any part of *Zakat* or *Ushr* in the manner laid down in this Act; *and*

(b) a declaration, or an attested copy thereof, filed as aforesaid in one *Zakat* Year, whether before or after commencement of *Zakat* and *Ushr* Act 2012, shall continue to be valid for so long as —

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

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

III — where for any reason *Zakat* or *Ushr* is collected on compulsory basis from such a person and he does not wish to leave it in the *Zakat* fund as *Sadaqah* or *Khairat* in the name of *Allah* as a manifestation of the unity of the *Ummah* and claims refund, on the basis of a declaration as aforesaid filed by him within the period specified in

the first proviso or within such further period as may be prescribed, the amount so collected shall be refunded to him in the prescribed manner.

Explanation. — in this Act reference to *Zakat* deductible at source or to *Ushr* realizable on compulsory basis shall be construed to imply a reference to contributions to *Zakat* Fund also.

IV — the Federal *Shariat* Court may, on the application of any person, decide the question whether a declaration such as is referred to here above in the clause I and II of the proviso to sub-section (3), made by any person is valid according to the *Fiqh* he professes to follow; and where the Court decide that the declaration is not valid, such person shall, without prejudice to any other Action that may be, taken against him under any other law, shall be liable to pay *Zakat* or *Ushr* as the case may be, in the manner laid down in this Act .

(4) It shall come into force at once and shall be deemed to have taken effect from 22nd day of July, 2011.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context, —

(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, as the case may be, and includes the scheme of postal annuities as notified by the Government;

(b) "Assets" means assets liable to *Zakat* as provided in this Act;

(c) "*Atiyyat*" means voluntary donations to the *Zakat* funds, otherwise than on account of *Zakat* or *Ushr*, and includes *Sadaqat-e-nafilahs*;

(d) "Chief Administrator" means the person appointed as such under section 13, and includes an officer authorized by him to exercise or perform any power or function of Chief Administrator under this Act;

(e) "Company" means a company as defined in the Companies Ordinance 1984 (Ord. No. XLVII of 1984);

(f) "Deduction Agency" means a bank, post office or other institution referred to in the fifth column of the First Schedule;

(g) "Deduction Date" means, in respect of the assets *Zakat* is to be deducted at source and which is or are specified in the fourth column of that Schedule;

[1][(ga) "Director Religious Affair" means the Directors of BPS-19, who shall be responsible for monitoring the collection of Zakat from provincial, federal and foreign resources and the other functions as may be prescribed by the rules.]

(h) "District" means the revenue District as notified under the Balochistan Land Revenue Act 1967 (Act No. XVII of 1967);

(i) "District Committee" means a Committee constituted under section 14;

(j) "Government" means the Government of Balochistan;

(k) "Government Security" has the same meaning as in the Securities Act, 1920

[1] Inserted a new clause (ga) by the Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 7th February, 2025; and assented to by the Governor Balochistan on 14th February, 2025.

(Act No. X of 1920);

(l) "Institution" means *Deeni Maddaris*, educational, vocational and social welfare institutions, public hospitals, charitable institutions and other institutions providing health care;

(m) "Insurer" means the State Life Insurance Corporation of Pakistan or Postal Life Insurance or any other Insurance Company providing insurance services;

(n) "Local Committee" means a Committee constituted under section 16;

(o) "Locality" means the area within the jurisdiction of Local Committee;

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

(q) "*Nisab* in relation to assets liable to *Zakat*, except agricultural produce and animals feed free in pastures" means 612.32 grams of silver; or cash, gold, goods for trade or any other 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;

(r) "Act" means the Balochistan *Zakat* and *Ushr* Act, 2012;

(s) "Prescribed" means prescribed by rules or regulations made under this Act;

(t) "Produce" means gross agricultural, horticultural or forest produce;

(u) "Provident Fund" has the same meaning as in the Provident Funds Act, 1925

(Act No. XIX of 1925);

(v) "Provincial Council" means the Council established under section 12;

(w) "Recognized Provident Fund" means a Provident Fund recognized as such, by the competent authority, under the Income Tax Ordinance, 1979 (Ord. No. XXXI of 1979);

(x) "Return" means income, howsoever described, accruing on an asset;

(y) "Rule" means rules made under this Act;

(z) "*Sahib-e-nisab*" means a person who owns or possesses assets not less than *nisab*, but does not include —

(i) 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 Federal Government, a Provincial Government, a local authority or a corporation owned by the Federal Government or a Provincial Government, either singly or jointly with one or more of the other three;

(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: —

a. registered as a charitable organization under the Societies Registration Act, 1860 (XXI of 1860), or as a company under Section 26 of the Companies Ordinance 1984 (XLVII of 1984), or registered or approved as a charitable or social welfare organization under any other law for the time being in force; *and*

b. approved by the Central Board of Revenue/ Provincial Broad of Revenue for the purposes of Section 47 of the Income Tax Ordinance, 1979 (Ord. No. XXXI of 1979);

(x) a *Deeni-Madrasah* registered as such by the Industries Department, Government of Balochistan;

(xi) a mosque;

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

(xiii) a Worker Participation Fund established under the Companies Profits (Workers Participation) Act, 1968 (Act No. XII of 1968); *or*

(xiv) amount of a party to suit or case kept with or under the orders of a court pending decision of the suit or case;

(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 Federal Law or a Provincial Law, and includes stock;

(cc) "Sub-division" means a sub-division of a district as notified by the Provincial Government;

(dd) "Surrender value" means a sum payable by an insurer on cancellation of a life-insurance policy or annuity, according to stipulated terms and conditions, at any time before maturity benefits become available;

(ee) "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;

(ff) "*Taluqa* Committee or Sub-divisional Committee" means a committee or Town committee constituted under section 15;

(gg) "*Tehsil* Committee" means a *Tehsil* committee constituted under section 15;

(hh) "The Council" means the Balochistan Provincial *Zakat* Council constituted under section 12;

(ii) "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 within his jurisdiction; for the evaluation of the assets or the produce for the purposes of this Act;

(jj) "*Zakat* Fund" means a Fund established under section 7; *and*

(kk) "*Zakat* year" means year according to the *Hijra* calendar for which *Zakat* is chargeable, commencing on the first day of *Ramadhan-ul-Mubarak* and ending with the last day of the following *Sha'ban-ul-Moazzam*.

CHAPTER II – *ZAKAT*

Charge and collection of *Zakat*.

3. (1) Subject to the other provisions of this Act, *Zakat* in respect of assets mentioned in the First Schedule shall be charged and collected, on compulsory basis, for each *Zakat* year, at the rates and in the manner specified therein, and as may be prescribed, from every person who is on the Valuation Date, and for whole of the preceding *Zakat* year been, *Sahib-e-nisab* and who owns or possesses such assets on the Valuation Date:

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

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

Provided further that, if a person proves in the prescribed manner to the satisfaction of the Local Committee of the locality where he ordinarily resides that he was not a *Sahib-e-nisab* on the

Valuation Date or was not in ownership or possession of assets of the value of *nisab* for the whole of the preceding *Zakat* year. *Zakat* shall not be so charged and collected from him, or if collected shall be refunded to him in the prescribed manner:

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

Provided further that no *Zakat* shall be charged or collected on compulsory basis in respect of any of the assets mentioned in the 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;

Provided further that the Federal Government may, by notification in the official Gazette, exempt any class of bonds or certificates issued by the Federal Government or a statutory corporation, a company or other enterprise, owned, directly or indirectly by the Federal Government, a Provincial Government, a local authority or a corporation owned by the Federal Government or a Provincial Government, either singly or jointly with one or more of the other three, from deduction of *Zakat* on compulsory basis

(2) In determining the amount to be collected as *Zakat* on compulsory basis, the value of an asset on which *Zakat* is deductible at source may be reduced, to the extent and in the manner

prescribed, only on account of debts which have been —

(a) primarily secured by that asset;

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

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

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

(a) Proves that: —

(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 this Act either on account of an error apparent from the record, or on account of reduction provided for in sub-section (2) not having been duly allowed to him, *or*

(iv) he falls under any of the exclusions given in sub-clauses (i) to (xiv) of clause (z) of section 2, *or*

(b) proves, as laid down here above, in the third proviso to sub-section (1), that he is not a *Sahib-e-nisab* or was not in ownership or possession of *nisab* for the whole of the preceding *Zakat* year, *or*

(c) files a declaration such as is referred to in the clause-I of the proviso to sub-section (3) of section 1, which has not been

challenged in the Federal Shariat Court under clause-IV of the proviso to sub-section (3) of section 1 and claims refund, the amount so deducted or, as the case may be, the amount so deducted in excess shall be refunded to him in the prescribed manner.

(4) Where the recovery of *Zakat* deductible at source, in respect of any of the Assets mentioned in the FIRST SCHEDULE, falls into arrears, the Chief Administrator may forward to the Collector of the district concerned a duly signed certificate specifying the amount of arrears due and the particulars of the person from whom due, and the Collector shall, on receipt of such certificate, proceed to recover the amount so specified, as if it were an arrear of land revenue.

(5) 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 this Act for example, that due in respect of assets mentioned in the SECOND SCHEDULE.

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

Secrecy of information.

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

CHAPTER III – USHR

Charge and collection of

5. (1) Subject to the other provisions of this Act there shall be charged and collected, on

Ushr.

compulsory basis, in such manner as is laid down in section 6, and as may be prescribed, from every land-owner, guarantee, allottee, lessee, lease-holder or land-holder (other than a person excluded from the definition of *Sahib-e-nisab*), *Ushr* at the rate of [1][ten] per cent of his share of the produce, as on the Valuation Date:

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

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

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

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

(b) the produce from his land is less than five *Wasqs* (= 948 Kilograms) of wheat, or its equivalent in value in the case of other crops liable to *Ushr*.

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

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

(5) *Ushr* shall be collected in cash:

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

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[1] Substituted for the word "five" by the Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 7th February, 2025; and assented to by the Governor Balochistan on 14th February, 2025.

(6) A *Sahib-e-nisab* may pay either to the Local *Zakat* Fund or directly to those eligible under *Shariah* to receive *Zakat*, so much of the *Ushr* due under *Shariah* as is not compulsorily reliable under this Act for example, in respect of item 9 of the SECOND SCHEDULE.

Mode of assessment and collection of *Ushr*.

6. (1) The Balochistan Provincial Revenue Department shall assess and collect *Ushr* in respect of a land-owner, guarantee, 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 the purposes of this Act.

(2) In the case of lease in force immediately before the commencement of this Act, or, after the commencement of the Finance Act, 1990, the liability of the lessor and lessee to pay *Ushr* shall be equitably apportioned between them by the *Tehsildar*.

(3) An assesses aggrieved by the assessment under sub-section (1), or as the case may be, a lessor or lessee aggrieved by the apportionment under sub-section (2), may, within thirty days of the Provincial Revenue Department announcing the assessment, or, as the case may be, apportionment, apply, in the prescribed form and manner to the Assistant Commissioner or Sub-Divisional Magistrate for a revision of the assessment or apportionment:

Provided that no such application shall be admitted unless the applicant has deposited into the District *Zakat* Fund not less than fifty per cent of his liability as assessed or apportioned by the Provincial Revenue Department.

(4) The Assistant Commissioner or Sub-Divisional Magistrate 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 sub-section (1) or apportioned under sub-section (2):

Provided that no such order shall be

made unless the person affected has been given an opportunity of showing cause against it and of being heard.

(5) The Assistant Commissioner or Sub-Divisional Magistrate to whom application is made under sub-section (3) or sub-section (4), or who takes up a matter under sub-section (4) of his own motion, shall give his decision within a period not exceeding one month counted from the date on which he receives the application or, as the case may be, so takes up the matter; and such decision shall be final and shall not be questioned before any court or other authority.

(6) The demand as determined under sub-section (1) or as the case may be, under sub-section (1) or sub-section (5), shall be paid by the assesses and collected by the Provincial Revenue Department in such manner as may be prescribed and deposited into the Provincial *Zakat* Fund.

(7) Where the recovery of *Ushr* compulsorily realizable under this Act falls into arrears, the *Tehsildar* shall proceed to recover the amount so specified as if it were an arrears of land revenue.

CHAPTER IV – *ZAKAT* FUNDS

Establishment of *Zakat* Funds.

7. There shall be established the following *Zakat* Funds, namely,

(a) Balochistan *Zakat* Fund to which shall be credited —

(i) the *Zakat* deducted at source/ the transfers to it from the Federal *Zakat* Collections;

(ii) any other receipts including the share of the Provinces from the Central *Zakat* Collections Fund;

(iii) the *Zakat* paid into it voluntarily including voluntary contribution made by Pakistani citizens and other persons residing abroad

and Federal Government;

(iv) the transfers, if any, from the District and Local *Zakat* Funds; *and*

(v) the grants, *Atiyyat* and any other receipts including voluntary contributions made by Pakistani citizens and other persons residing abroad;

(b) a District *Zakat* Fund for each District to which shall be credited —

(i) the transfers to it from the Provincial *Zakat* 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*

(c) 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.

Utilization of *Zakat* Funds.

8. The money in the Balochistan *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 Maddaris* 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 organization of a Chief Administrator, the Provincial Council, and a District Committee shall be met by the Provincial Government; *and*

[1][***]

(d) Investment in any non-interest bearing instruments as is permitted under *Shariah*;

(e) Any other purpose permitted by *Shariah*;

[2][***]

Disbursements **9.** (1) The Provincial *Zakat* Council shall

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1 Omitted in clause (c), sub-section (ii) by the Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 7th February, 2025; and assented to by the Governor Balochistan on 14th February, 2025.

2 Omitted clauses (f) and (g) by *ibid.*

from *Zakat* Funds.

prepare budget for each financial year and may, from the Provincial *Zakat* Fund, make disbursements and transfer funds in a manner as may be prescribed and as would help in ensuring satisfaction of the needs of the needy and the poor throughout the Province, as far as possible, on a uniform basis.

(2) The Provincial Council may from the Provincial *Zakat* Fund make disbursements and transfer funds to the personal ledger account of the 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.

(3) A District Committee may make disbursements and transfer through crossed cheques 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 Provincial 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 through crossed cheques or 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 Balochistan 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 Provincial *Zakat* Council in such form and manner as may be prescribed.

[1][(5) The expenditure on the disbursement of Zakat shall be met by the Government.]

Accounts.

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

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

Audit.

11. (1) To Carry out audit of the Balochistan Provincial *Zakat* Fund annually or at shorter intervals, the Provincial Council, shall request the Director General Audit and Local Fund Audit to conduct the audit.

(2) To carry out audit of a District *Zakat* Fund within the Province annually or at shorter intervals, the Provincial Council shall request the Director-General Audit 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 Director General Audit to conduct audit of the local fund.

(4) The audit performed by Director General Audit under sub-sections (1), (2) and (3) shall include propriety audit.

(5) The annual report of the Director-General Audit on the Balochistan Provincial *Zakat* Fund shall be laid before the Provincial Assembly, and that on a District *Zakat* Fund or a Local *Zakat* Fund before the District Assembly Council concerned established under the law relating to local government.

(6) Nothing in this section shall be deemed

[1] Added a new sub-section (5) by the Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 7th February, 2025; and assented to by the Governor Balochistan on 14th February, 2025.

to prevent —

(a) The Provincial Council from getting audited any of the District or Local *Zakat* Funds within its jurisdiction; *or*

(b) A Local Committee from getting its own Local *Zakat* Fund audited.

(7) Notwithstanding anything contained in the preceding sub-sections, the Director General Audit shall conduct annual audit of the Balochistan Provincial *Zakat* Fund, District *Zakat* Funds and Local *Zakat* Funds including the accounts of a Deducting Agency or an Institution receiving *Zakat*.

Balochistan Provincial *Zakat* Council.

12. (1) The Government shall establish Balochistan Provincial *Zakat* Council by notification in the official Gazette, 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 Provincial *Zakat* Council.

(2) The Balochistan Provincial Council shall consist of —

(a) A Chairman;

(b) Six persons, of whom three shall be *Ulema*, to be nominated by the Government;

(c) Two women, who shall not be less than forty-five (45) years of Age, to be nominated by the Government;

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

(e) The Secretary to the Government in the Local Government Department;

(f) The Secretary to the Government

in the Social Welfare Department; [1][***]

(g) The Secretary to the Government in [2][Religious Affairs] Department [3][;]

[4][(ga) The Senior Member Board of Revenue, Revenue Department;

(gb) The Secretary to the Government in the Health Department;]

(h) The Chief Administrator, who shall also be the Secretary of the Council [5][;] [6][*and*]

[7][(i) Director Religious Affairs.

[8][(3) The Government shall appoint any person as Chairman of the Provincial Zakat Council who has the eligibility of membership of the Provincial Assembly / Parliament.]

(4) The Chairman and members of the 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 Chief Minister 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 Chief Minister.

(7) Any vacancy in the office of Chairman or member, other than an *ex-officio* member, shall be filled by nomination, in accordance with sub-section (2) or sub-section (3) as the case may be, of

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1 Omitted the word "and" by the Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 7th February, 2025; and assented to by the Governor Balochistan on 14th February, 2025.
2 Substituted for the words "Religious and Inter Faith Harmony" by ibid.
3 Substituted for the "full stop" by ibid.
4 Inserted new clauses (ga) and (gb) by ibid.
5 Substituted for the "full stop" by ibid.
6 Inserted the word "and" by ibid.
7 Added a new clause (i) by ibid.
8 Substituted sub-section (3) by ibid.

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.

[1][(9) The expenditure on the administrative organization of the Chief Administrator, the Provincial Council, and the District Committees shall be met by the Government.]

Chief Administrator.

13. (1) In the Province, for carrying out the purposes of this Act there shall be appointed by the Provincial Government, a Chief Administrator.

(2) The Chief Administrator shall have the status and grade of a Secretary to the Government 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 Council and perform, as the Chief Executive of the Council, such functions as are assigned to him by or under this Act.

(4) The Chief Administrative *Zakat* who is Secretary of the Council shall convene meeting of the Provincial *Zakat* Council and decide venue of the meeting.

District *Zakat* and *Ushr* Committee.

14. (1) In each district, a District *Zakat* and *Ushr* Committee, shall be constituted by the Provincial Council.

(2) The District Committee shall, subject to such guidelines as may be given by 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

[1] Added a new sub-section (9) by the Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 7th February, 2025; and assented to by the Governor Balochistan on 14th February, 2025.

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; *and*

(e) Arrange, in the prescribed manner, audit of the Local *Zakat* Funds in the District.

(3) The District Committee shall consist of —

(a) A Chairman, who shall be a non-official person, 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 *Tehsils*, *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.

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

Provided that the Chairman District *Zakat* Committee shall be a persons who possess Secondary School certificate or equalent qualification and of high moral character not commonly known persons who violate Islamic Injunctions, is of financial integrity and do not engage in political activities.

Provided further that members of the district committee shall be the person who are of good moral character, are not commonly known as person who violate Islamic Injunction, are of financial integrity and do not engage in political activities.

(5) The District Committee so constituted shall be duly notified by the Provincial Council.

(6) The Chairman and members of the District Committee, not being an *ex-officio* member, shall hold office for a term of three years:

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.

[1][(6-A) No person shall be appointed as Chairman of the Zakat Committee for the second term.]

(7) The Chairman or a member, not being

[1] Inserted a new sub-section (6-A) by the Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 7th February, 2025; and assented to by the Governor Balochistan on 14th February, 2025.

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.

[1][(12) After the expiry of prescribed three (03) Years' term of District Zakat Committee, the respective Deputy Commissioner of the District shall become cosignatory with District Zakat Officer till the constitution of new District Zakat Committee for the disbursement of Zakat to Local Zakat Committee and Institutions.

(13) The expenditure of the District Committee shall be met by the Government.]

Tehsil, Sub-divisional *Zakat* and *Ushr* Committee or Town *Zakat* and *Ushr* Committee.

15. (1) There shall be constituted a Tehsil *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 Act.

(2) The Tehsil Committee or Sub-divisional

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[1] Added new sub-sections (12) and (13) by the Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 7th February, 2025; and assented to by the Governor Balochistan on 14th February, 2025.

Committee shall, subject to such guidelines as may be given by the Provincial Council, the Provincial Council or the District Committee —

(a) oversee assessment of *Ushr* and collection of *Zakat*, *Ushr* and Atiiyyat, and the disbursement and utilization of the moneys in the local *Zakat* Funds, by the Local Committee in the *thesil*, or sub-division;

(b) for the purposes mentioned in clause (a), make plans for the *tehsil*, 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*, 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 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 within the jurisdiction of a 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* of the *tehsil* concerned, as the case may be, to be the member of any other of the said Tehsil Committee, Committees;

Provided further that the two women members shall be nominated by the District

Committee in consultation with the Chairman of the *Tehsil* or Sub Divisional Committee concerned, who shall not be less than forty-five years of age.

(4) The members of the committee shall elect one of their members to be the Chairman of the Committee; and, if two or more persons secure equal number of votes, the result of the election shall be determined by drawing lots.

(5) The Tehsil, or Sub-Divisional Committee so constituted shall be duly notified by the District Committee concerned.

(6) The Chairman and members of a Tehsil 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, 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 or, Sub-Divisional Committee.

(9) Any vacancy in the office of Chairman or member, other than an *ex-officio* member, shall be filled by 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 un-expired term of his predecessor.

[1][(11) The expenditure on the Tehsil, Sub-divisional Zakat and Ushr Committee or Town Zakat and Ushr Committee shall be met by the Government.]

Local *Zakat* and

16. (1) A local *Zakat* and *Ushr* Committee shall

[1] Added a new sub-section (11) by the Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 7th February, 2025; and assented to by the Governor Balochistan on 14th February, 2025.

***Ushr* Committee.** be constituted for —

(a) Each revenue estate in settled rural area; *and*

(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 other revenue estates, *Deh* or village to form one locality, and where revenue estates, *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 Act.

Explanation — In this sub-section, —

(a) "urban area" means area within the local limits of 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*, or *Sub-Divisional* Committee —

(a) determine *Istehqaq* separately for —

(i) subsistence allowance;

(ii) rehabilitation, either directly or indirectly through *Deeni Maddaris,* 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 *Atiyyat*.

(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:

In case of inevitable circumstances the qualification can be relaxed for members of Local *Zakat* Committee by the Chief Administrator of *Zakat*. Provided that a person who is 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, 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 local committee;

Provided further that, where in a district the number of Local Committees is so large that the members of the District Committees 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 three non-official person of the district to represent it on the said team;

Provided further that the team constituted by the District 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, 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 in case of inevitable circumstances the qualification can be relaxed for Chairmen of Local *Zakat* Committees by the Chief Administrator *Zakat*. Furthermore Chairman of the Local Committee, should be a person who offers regular prayers five times a day and of good integrity; and if two or more persons secure an equal number of votes, the result of the election shall be determined through draw.

(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 injection 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 with in such time as may be prescribed; and the decision of the District Committee shall be final and shall not be called in question before any court or other authority.

(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 that the District Committee may, in consultation with the Provincial Council, 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 un-expired term of his predecessor:

Provided further 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 un-expired term of his predecessor.

[1][(14) The expenditure on the Local Zakat and Ushr Committees shall be met by the Government.]

Vacancy etc, not to invalidate acts or proceedings.

17. Notwithstanding anything contained in this Act, no Act or proceeding of a Council or Committee established or constituted under this Act, shall be invalid by reason only of the existence of a vacancy in, or defect in the constitution of such Council or Committee.

Members of Council and

18. (1) All the members of the Provincial Council and other Committees shall be *Muslim* and

[1] Added a new sub-section (14) by the Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 7th February, 2025; and assented to by the Governor Balochistan on 14th February, 2025.

other Committees to be Muslims.

where the holder of an office cannot become a member by reason of his not being a *Muslim*, the Chief Minister in case of Provincial Council and Provincial Council in the case of District Committees shall nominate a *Muslim* official in his place.

(2) 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 *Zakat* Committee.

Person to preside at meetings in the absence of chairman.

19. If the Office of Chairman of a Council or Committee established or constituted under this Act, is for the time being vacant, or the Chairman is absent from a meeting of the Council or Committee, the meetings thereof or as the case may be, the meeting from which the Chairman is absent, shall be presided at —

(a) in the case of the Provincial Council, by the Chief Administrator;

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

(c) in the case of a *Tehsil*, or Sub-Divisional Committee, by the *ex-officio* member, or, if the *ex-officio* member is himself the Chairman of the Committee, by the member elected by the members present; *and*

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

Provided that in case of temporary disability of the Chairman, District Committee, The Deputy Commissioner shall perform the functions of the Chairman, District Committee.

Power of supersession

20. (1) If the Provincial Council in the case of a District Committee and the District Committee in

and removal. the case of a Local Committee, is of the opinion that a Committee constituted under this 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) otherwise exceeds or abuses its powers; *or*

(e) has a majority of members who are not pious *Muslims* or who are engaged in political activity, —

the Provincial Council or, as the case may be, the District Committee may, by a notification, declare the concerned Committee to be superseded for such period not exceeding one year as may be specified in the notification:

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

(2) When a declaration is made under sub-section (1) in respect of a Committee, —

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

(b) all functions of the District Committee shall, during the period of supersession, be performed by an Administrator appointed by the Provincial Council and in the case of Local Committee such functions shall be performed by the Administrator appointed by the

District Committee; *and*

(c) before the expiry of the period of supersession, elections shall be held and selection or nomination made in accordance with the provisions of this Act, to reconstitute the Committee.

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

(a) was at the time of his selection, election or nomination;

(i) not a *pious Muslim;*

(ii) not an adult;

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

(iv) an un-discharged insolvent;

(v) not of sound mind;

(vi) engaged in political activity, *or*

(b) has been, during the period of three years preceding the date of his Selection, election of nomination:

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

(ii) convicted for an offence involving moral turpitude; *or*

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

(c) has, after his selection, election or nomination, incurred any of the dis-qualification referred to in sub-clause (i), (iii), (iv), (v) or (vi) of clause (a), or sub-clause (i), (ii) or (iii) of clause (b);

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

(e) 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; *or*

(f) has become physically disabled or unable on any count from performing functions as Chairman or member; the Provincial Council in the case of District Committee, and the District Committee, in the case of Local Committee may, by a resolution, remove such Chairman or member from office.

(4) If, after such inquiry as may be considered necessary, the Provincial Council, in the case of a District Committee, or the District committee in the case of a Local Committee, is of the opinion that the Chairman or a member of committee or an employee assigned to work with a committee or an institution receiving *Zakat Funds* under this Act. was guilty of misconduct in the discharge of his duties, or is responsible for the loss, misapplication or misuse of *Zakat Funds*, the Provincial Council or as the case may be, the District Committee shall initiate criminal proceeding against such Chairman, member, person or

institution.

Explanation, — For the purpose of clause (e) of sub-section (3) and Sub section (4), the expression "misconduct" means bribery, corruption, jobbery, favoritism, nepotism, willful mal-administration or willful diversion of funds and shall include and attempt or abetment of such misconduct.

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

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

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

(8) The Chairman or a member of a Committee superseded under sub-section (1) or a Chairman or member removed from office under sub-section (3) may, within such time and in such form and manner as may be prescribed apply to the Provincial Council for a review of its decision and the decision of the Provincial Council in such review given after, 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.

Vote of no-confidence.

21. (1) Wherein case of a Local Committee, the District Committee after such enquiry as it may deem fit is of the opinion that the members of that Committee no longer have confidence in the Chairman, the District Committee may in the prescribed manner remove the Chairman from his

office.

(2) Wherein the case of a member of a Local Committee or of a Local Committee as a whole, the District 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 the member or in the Committee as a whole, the District Committee may, in the prescribed manner, remove the member from his office or dissolve the Committee as a whole.

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

Administrative Organization.

22. (1) The administrative organization under this Act, shall be through the [1][Religious Affairs] Department, Government of Balochistan 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 [1][Religious Affairs] Department shall be the *ex-officio* Chief Administrator *Zakat* and *Ushr*. If the Government does not appoint Chief Administrator under section-13, Sub-section (1).

Certain Persons to be Public Servants.

23. Every person engaged in, or employed for, the administration of this Act, shall be deemed to be a public servant within the meaning of Section 21 of the Pakistan Penal Code (Act No. XIV of 1860).

Explanation. — For the Purposes of this section, the Chairman and members of the District Committee and Local Committee shall be the persons engaged in the administration of this Act.

CHAPTER V – MISCELLANEOUS

Exemption.

24. The Provincial Government may, in

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[1] Substituted for the words "Religious and Inter Faith Harmony" by Balochistan Act, No. XI of 2025; passed by the Provincial Assembly of Balochistan on 07th February, 2025 and assented to by the Governor Balochistan, on 14th February, 2025.

consultation with the Council of Islamic Ideology, exempt, by notification in the official Gazette, any specified class of cases or persons from payment of compulsory levy of *Zakat* or *Ushr*.

Certain Tax Concessions.

25. Notwithstanding anything contained in any other law for the time being in force —

(a) in determining the tax liability of an assesses for an assessment year, —

(i) Under the Income Tax Ordinance 2001 (Ordinance No. XLIX of 2001), his total income shall be reduced by the amount paid by him to a *Zakat* Fund, during the income year relevant to that assessment year:

Provided that the *Zakat* deducted at source in respect of the savings Bank Accounts on the 4th July, 1981 shall be deemed to have been deducted during the income year 1980-81; *and*

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

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

(2) Nothing in the preceding Sub-section shall be deemed to affect liability to pay income tax, wealth tax, land revenue or development cess in respect of any period preceding the enforcement of the relevant provisions of this Act.

Power to make rules.

26. The Provincial Council with approval of the Government by notification in the official Gazette may makes rules for carrying out the purposes of this Act and in respect of administrative matters etc.

Power to call for information and issue directions.

27. The Provincial Council, a Chief Administrator, a District Committee, a Tehsil 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 Act.

Indemnity and bar of jurisdiction.

28. (1) No suit, prosecution or other legal proceeding shall lie against any person for anything done in good faith done or intended to be done under this Act, or any rule.

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

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

Removal of Difficulties.

29. The Provincial Government may make such provisions as may be necessary to remove any difficulty in carrying out the purposes of this Act.

Dissolution and reconstitution of Provincial Council and Committees.

30. (1) The existing *Zakat* Council and all the District Zakat and *Ushr* Committees, *Tehsil* and Local *Zakat* and *Ushr* Committees shall stand dissolved and cease to function on such date as may be notified by the Government.

(2) On dissolution of the Council and Committees under sub-section (1) the new Council and Committees shall be constituted under the provision of this Act, within such time as may be notified by the Government

Repeal and saving.

31. (1) The provisions of the *Zakat* and *Ushr* Act, 1980 (Act No. XVIII of 1980) applicable and to the extent of the Province of Balochistan, are hereby repealed.

(2) Notwithstanding the repeal of the provisions of *Zakat* and *Ushr* Act, 1980 under sub-section (1) (hereinafter referred as the repeal Act), and the Balochistan *Zakat* and *Ushr* Ordinance 2011 (Ordinance No. I of 2011) the rules, regulations, laws made or saved, order, notifications issued, anything done, action taken, obligation, liability, penalty of punishment incurred, inquiry or proceeding commenced, persons appointed or person authorized, jurisdiction of powers conferred under any of the provisions of the repeal Act and the Ordinance, shall if not inconsistent with the provision of this Act continue in force and deemed to have been done, taken, incurred, commenced, appointed, authorized, conferred, made, imposed or assessed, released or issued under this Act.

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(*See* ***Schedule*** *on next page*)

FIRST SCHEDULE

(*See sections 2 and 3*)

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

	Assets	**Rate and basis for computing the amount to be deducted as *Zakat***	**The Deduction Date**	**The Deducting Agency**
1.	2.	3.	4.	5.
1.	Saving Bank Accounts and similar accounts by whatever name described with the Banks operating post Offices, National Saving Centers and Financial Institutions keeping such accounts.	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 notified by the Chief Administrator	As notified by the Chief Administrator 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 operating in post office, national savings centers and financial institutions issuing such receipts & keeping such accounts.	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/ with drawl, 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 en-cashed / with-drawl.
3.	Fixed Deposit Receipts and Accounts and similar receipts	2.5% of the face value of receipt or certificate, or the amount standing	The date on which the first return is paid. Or the date of	The bank, office, Centers or institutions, as the case may be,

	and accounts and certificates (e.g. *Khas*, Deposit Certificates), by whatever name described, issued by the banks operating in post office, National Savings Centres and financial institutions, on which return is receivable by the holder periodically or is received earlier than maturity or withdrawal	to the credit of an account, as the case may be. As at the Valuation Date, in each *Zakat* year.	encashment / redemption / with drawl, whichever be earlier in the *Zakat* year.	issuing the receipt or certificate or keeping the account, and responsible for paying the return or encashment / redemption drawl.
4.	Saving / deposit certificates (e.g. Defense Savings certificates, National Deposit Certificates), receipts and accounts by whatever name described, issued or kept by the banks operating in post offices, National Savings Centres, financial institutions, companies and statutory corporations on which return is receivable and is received, by the holder, only on maturity or encashment.	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, center, company, or corporation as the case may be, responsible for paying the return or the amount withdrawn, or redeeming en-cashing the certificates or receipts.
5.	Units of the National Investment (Unit) Trust.	2.5% of the face value or repurchased value of the units whichever be lower as on the	The date on which the first return or the repurchase values is paid whichever be	The Trustee of the National Investment (Unit) Trust or its authorized agent paying the return

		valuation date, in each *Zakat* year.	earlier in the *Zakat* year.	on, or the repurchase value of, the Units.
6.	I.C.P Mutual Fund Certificates	2.5% of the face value of the market value based on the closing rate at The Stock Exchange, 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 that prize bonds and certificates mentioned at serial number 3 and 4) on which return is receivable by the holder periodically.	2.5% of the face value of the Government securities as on valuation Date, in each *Zakat* year.	The date on which the first return is paid on 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 en-cashing / redeeming the security.
8.	Securities including shares and debentures (other than those mentioned at serial number 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 return is payable periodically or otherwise, and is paid.	If listed on the stock exchange, 2.5%	The date on which the first return is paid, or the date of encashment redemption whichever be earlier in the *Zakat* year.	The corporation, company or institution, as the case may be, responsible for paying the return or en-cashing / remeeding the security.
9.	Annuities.	2.5% of the amount of annuity benefit in each *Zakat* year and, in case of surrender,	The date of first payment of the annuity benefit and of the surrender	The insurer or the bank keeping and the amount in the form of an annuity.

		2.5% of the surrender value on the Valuation Date, as the case may be.	value.	
10.	Life insurance policies.	2.5% of the surrender value as on the advance date in the *Zakat* year in which the policy matures benefit 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.

Note — 1. Deduction at source exceeding two and one-half per cent of the value of an asset specified in this Schedule shall not be made in respect of that asset within the same *Zakat* year.

2. No *Zakat* shall be charged on the amount paid as premium of a life insurance policy of a persons from his provident Fund and, where the proceeds of a life insurance policy of a person are credited to this Provident fund during a *Zakat* year, to the extent of the proceeds so credited

3. If the amount to be deducted at source as *Zakat*, in particular case, is less than a rupee, it shall not be charged, and, if it is more than a rupee but has fraction of a rupee, fifty paisas and more shall be treated as the next higher rupee and less than

fifty paisas shall not be charged, where the entire amount of the return of balance is to be appropriated towards *Zakat*, and the amount contains a fraction of a rupee, this fraction shall not be so appropriated.

4. The Deduction Date shall be deemed to be a public holiday, for banks only, within the meaning of the negotiable Instruments Act, 1881 (XXVI of 1881) Banks shall, however remain open for their employees.

5. in case the amount of the first return on any of the assets specified at S. No. 2, 3 and 5 to 8 18 is than the *Zakat* due the entire amount of such return shall be appropriated towards *Zakat* and the unrealized balance shall be deducted from the subsequent returns paid during the same *Zakat* year or as the case may be, from the encashment or surrender value.

SECOND SCHEDULE

[*SEE SECTION 2, 3 (5) AND 5*]

ITEMS NOT SUBJECT TO COMPULSORY LEVY OF *ZAKAT* BUT ON WHICH *ZAKAT* IS PAYABLE BY EVERY *SAHIB-E-NISAB* ACCORDING TO THE RELEVANT *NISAB*, ON SELF-ASSESSMENT BASIS, EITHER TO A *ZAKAT* FUND OR TO ANY INDIVIDUAL OR INSTITUTION ELIGIBLE, UNDER THE *SHARIAH*, TO RECEIVE *ZAKAT*.

S. 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 the First Schedule, other accounts, certificates, receipts, Units of national Investment (Unit) Trust, ICP-Mutual Fund Certificates Government securities, annuities, Life Insurance Policies and Provident funds.	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 the First Schedule.	If listed on the stock exchanges: 2.5% of the market value i.e. the closing rate of the Stock Exchange as on the Valuation Date; *and* 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.	(a) 2.45% of the book value or at option of *Sahib-e-nisab,* the market value as on the Valuation Date.

	(b) Industrial undertakings.	(b) 2.5% of the book value at the option of the *Sahib-e-nisab* the market value of raw material 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*
	(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/ goats; (iii) For owners of 121 to 200 heads: two sheep/ goats; (iv) For owners of 201 to 399 heads: three sheep/ goats; *and* (v) For owners of every complete additional hundred heads: one sheep / goat.
	(a) Bovine Animals	(b) (i) For owners of one to 29 head: 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 year and

		three years old; (iv) For owners of 60 to 69 head: two calves between one year and two years old; (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; (vi) For owners of 80 to 89 heads: two calves between two years and three years old; (vii) For owners of 90 to 99 heads: three calves between one year and two years old: *and* (viii) For owner of 100 and above 100 heads: as in *Shariah.*
	(c) Camels	(c) (i) For owners of one to 4 heads: nil: (ii) For owners of 5 to 24 head: one sheep / goat for every five heads; (iii) For owners of 25 to 35 heads; one she-camel between one year and two years old; (iv) For owners of 36 to 45 heads; one she-camel between three years and four years old; (v) For owners of 46 to 60 heads: one she-camel between four years and five years old; (vi) For owners of 61 to 75 heads: two she-camel between two years and three years old; (vii) For owners of 91 to 120 heads: two she-camel between three years and four years old; *and* (viii) For owners of more than 120 heads: as in Sh*a*riah as per *Shariah*.
10	Wealth and financial assets other than those listed in schedule on which *Zakat* is payable according to *Shariah*.	(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 sheep/ goats; (iv) for owners of 201 to 400 heads: three sheep/ goats; *and*

		(v) for owners of every complete additional hundred heads: one sheep/goat, as on the valuation date. (b) (i) For owners of one to 29 heads: nil (ii) For owners of 30 to 39 heads: one year's old calf; (iii) For owners of 40 to 59 heads: two years old calf; (iv) For owners 60 of heads and every additional 10 heads: one year old calf for each 30 heads- and two years old calf for each 40 each 40 heads as on the valuation date. (c) (i) For owners of one to 4 heads: nil (ii) For owners of 5 to 25 heads: one. (iii) For owners of 26 to 35 heads: one she-camel between one year and two years old; *and* (iv) For owners of 36 to 45 heads: one she-camel between two and three years old; and so on, as on the Valuation Date.
11	Fish and other catch/ produce of the sea, except catches by indigenous techniques	2.5% of the value, as on the valuation Date.
12	Mineral Production.	5% of Marked Value of the mineral excavated as on the valuation date

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