

**THE AZAD GOVT OF THE STATE OF JAMMU & KASHMIR,
LAW & PARLIMENTARY AFFAIRS SECRETARIATE,
MUZAFFARABAD.**

Dated the 21st October, 1980

No. 6001/LD/80. The following Ordinance made by the president on the 21st day of October, 1980, is hereby published for general information:-

(ORDINANCE CLXXXVII OF 1980)

AN

ORDINANCE

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

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, Azad Jammu and Kashmir, being an Islamic state, must provided for the implementation of Islamic precepts;

AND WHEREAS zakat, including ushr, is one of the fundamental pillars (Arkan) of Islam;

AND WHEREAS the prime objective of the collection of Zakat and Ushr, and disbursements therefrom, 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 WHEREAS Shariah enjoins upon all Muslims who are SAHIB-I-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 ;

AND WHEREAS the President is satisfied that circumstance exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of Section 41 of the Azad Jammu and Kashmir Interim Constitution Act, 1974, the President is pleased to make and promulgate the following Ordinance :-

**CHAPTER-I
PRELIMINARY**

1. **Short title, extent, application and Commencement.-** (1) This Ordinance may be called the Zakat and Ushr Ordinance, 1980.

(2) It extends to the whole of Azad Jammu and Kashmir, but applies only to Muslim State Subject of Azad Jammu and Kashmir 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 owner-ship of which is held by such State subjects.

(3) 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 Ordinance 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.

Explanation.- In this Ordinance reference to Zakat deductible at source or to Ushr realisable on compulsory basis shall be construed to imply a reference to contributions to Zakat Fund also.

(4) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Ordinance.

Note:- Please see Ordinance No. CXII of 1980, as this Ordinance is re- promulgated with similar provisions.