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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF ESTABLISHMENT AND REORGANISATION

Recruitment Section

NOTIFICATION

Dhaka, the 24th August 1983

No. S.R.O. 331-L/83/ED/Rectt/1-46/83.—In exercise of the powers conferred by sub-rule (3) of rule 13 of the Bangladesh Civil Service (Age, Qualification and Examination for Direct Recruitment) Rules, 1982, the Government is pleased to relax the age limit from 30 years to 37 years of persons eligible to appear at an examination for a post of Bangladesh Civil Service (Judicial) for one time recruitment to 315 posts of Munsif.

By order of the
Chief Martial Law Administrator
A. F. M. EHSANUL KABIR
Secretary.

(5185)

Price : 50 Paise.

MINISTRY OF LOCAL GOVERNMENT, RURAL DEVELOPMENT, CO-OPERATIVES AND RELIGIOUS AFFAIRS

Religious Affairs Division

OFFICE OF THE ZAKAT BOARD, DHAKA

NOTIFICATION

Dhaka, the 24th August 1983

No. S.R.O. 332-L/83.—In exercise of the powers conferred by section 15 of the Zakat Fund Ordinance, 1982 (VI of 1982), the Zakat Board, with the prior approval of the Government, is pleased to make the following rules, namely :—

THE ZAKAT (COLLECTION AND UTILISATION) RULES, 1983.

1. **Short Title.**—These rules may be called the Zakat (Collection and Utilisation) Rules, 1983.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

- (a) “designated bank” means such bank or banks as may be designated by the Board; and
- (b) “nisab” means the minimum number, quantity or amount of assets the possession or ownership of which makes a person liable to pay Zakat in accordance with Shariah.

3. **Assets, Rate and ‘Nisab’ for Payment of Zakat.**—The assets on which, and the rate at which, Zakat is payable shall be such as specified in columns 2 and 4 of the Schedule annexed to these rules and the ‘nisab’ for payment of Zakat shall be such as specified in column 3 thereof.

4. **Payment of Zakat.**—All payments to the Zakat Fund shall be made in any branch of the designated bank for credit to the account of that Fund maintained in such bank.

5. **Central Collection Account.**—(1) There shall be a central collection account of the Zakat Fund to which all deposits in the Zakat Fund in different branches of the designated banks shall be transferred.

(2) The accounts of central collection account may be opened in one or more designated bank and shall be maintained in the name of the Board.

(3) The central collection account shall be operated by the joint signatures of the Administrator and such other member as may be decided by the Board.

6. **Utilisation of the Zakat Fund.**—(1) The moneys credited to the Zakat Fund shall be utilised, among others, for the following purposes, namely:—

- (a) to institute scholarships or stipends for such poor students who or whose parents possess no property whatsoever, or possess only such property as it does not constitute a ‘nisab’;
- (b) to help orphanages, dispensaries, vocational training institutes, etc., for maintenance of or for rendering medical assistance or training, as the case may be, to such poor or destitutes who are eligible to receive Zakat money in accordance with Shariah; and

(c) such other purposes for which Zakat money may be utilised under the Shariah.

(2) The allocation of funds for the purposes specified in sub-rule (1) shall be made by the Board.

7. **District Zakat Committee.**—(1) There shall be a Zakat Committee in each district to be called the District Zakat Committee consisting of the following members, namely:—

- (a) Deputy Commissioner of the district or, in case of his being a non-Muslim, a Muslim Additional Deputy Commissioner to be nominated by the Board, who shall also be its chairman;
- (b) Officer in charge of the Local Islamic Cultural Centre, who shall also be its Secretary; and
- (c) such number of other members not exceeding seven to be appointed by the Board:

Provided that two-thirds of the total number of members shall be from amongst Muslim Scholars.

(2) The members of the District Zakat Committee appointed under clause (c) of sub-rule (1) shall hold office for a term of three years.

(3) Any member of the District Zakat Committee may be removed from office by the Board at any time without assigning any reason.

(4) The District Zakat Committee shall be responsible for distribution in the district of the allocations made by the Board for the purposes mentioned in rule 6 in accordance with such directives as may be issued by the Board from time to time.

8. Up to fifty percent of the money credited into Zakat Fund from each district and transferred to the Central Zakat Account as aforesaid shall be placed at the disposal of the District Zakat Committee for distribution locally for the purposes mentioned in Rule 6 above.

9. **Zakat Year.**—For the purpose of maintaining accounts of the Zakat Fund under the Zakat Fund Ordinance, 1982 (VI of 1982), the lunar year commencing on the first day of Ramadan and ending on the last day of Shaban shall be a Zakat year.

10. **Annual Report.**—The Board shall, as soon as possible, after the end of every Zakat year, publish a report on its activities during the preceding Zakat year including a statement of accounts for that year.

By order of the Board

A. K. M. SHAMSUL ISLAM

BRIGADIER

Administrator Zakat Fund

and

*Ex-officio Secretary,
Zakat Board.*

THE SCHEDULE

(See rule 3)

Sl. No.	Assets on which Zakat is payable.	Nisab for payment of Zakat.	Rate at which Zakat is payable.
1	2	3	4
1	Cash in hand or bank; share certificate; bond and the like (face value); amount received on maturity or as survival benefit or on surrender from life insurance during a year; amount received on final settlement or on non-refundable withdrawal from provident fund during a year.	Value of 52½ tola of silver	2½% of the amount.
2	Gold, silver, precious metal, ornaments of gold and silver.	7½ tola in case of gold; 52½ tola in case of silver; and value of 52½ tola in case of gold and silver mixed.	2½% of the market value.
3	Stock in trade of commercial and industrial undertakings.	Value of 52½ tola of silver	2½% of the book value or market value (at the option of Zakat payer).
4	Agricultural produce	5 wasaq or 948 kilograms per crop.	10% of produce in case of non-irrigated land and 5% of produce in case of irrigated land, or value thereof.
5	Animals—		
	(a) sheep or goat;	40	(i) for owner of 1 to 39 ; nil; heads;
			(ii) for owner of 40 to ; one sheep 120 heads ; or goat ;
			(iii) for owner of 121 to ; two sheep 200 heads ; or goats ;

- (iv) for owner of 201 : three sheep or goats; and
 to 300 heads: one sheep or goat.
 (v) for owner of : every complete additional hundred heads;
 (f) for owner of 1 : nil; to 29 heads;
 (ii) for owner of : one year old-calf; 30 to 39 heads;
 (iii) for owner of : two years' old calf; 40 to 59 heads;
 (iv) for owner of : one year old calf for each 30 heads and two years' old calf for each 40 heads.

(b) Cows, buffaloes or other bovine animals 30

6 Mineral production Any quantity 20% of the market value of mineral excavated.
 7 Other assets As per Shariah As per Shariah.

By order of the Zakat Board

A. K. M. SHAMSUL ISLAM
 BRIGADIER

*Administrator,
 Zakat Fund
 and*

*Ex-officio Secretary,
 Zakat Board.*