

REPUBLIC OF SUDAN
ZAKAT SCIENCES INSTITUTE



THE NATIONAL ASSEMBLY LEGISLATION ZAKAT ACT 2001

Zakat Chamber Of Sudan



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THE NATIONAL ASSEMBLY LEGISLATION

ZAKAT ACT 2001

In accordance with the Provisions of Article 90(1) of the Constitution of the Republic of Sudan, The President of the Republic, made the following Provisional Decree and passed by the National Assembly.

CHAPTER ONE

Preliminary Provisions

Title of the Provisional Decree and Commencement:

- 1- This Provisional Decree shall be cited as “Zakat Act 2001 and shall come into force as from the date of promulgation”.

Repeal and Saving

- 2- This repeals Zakat Act 1990, provided that, all regulations made subject to it, shall continue to exist and be regarded as though made subject to the provisions of this act until they are repealed or amended subject to its provisions.

Interpretation

- 3- In this Act, unless the context requires otherwise, the following words and phrases shall have the meanings attached respectively:-

The Minister : Means the Federal Minister responsible for Zakat Chamber.

The Chamber : Means the Zakat Chamber established subject to the provisions of Article (4) hereof.

The Council	: Means the Higher Council for Zakat Board of Trustees.
Chairman of the Board	: Means Chairman of the Higher Council for Zakat Board of Trustees.
The Secretary General	: Means the Zakat chamber Secretary General appointed subject to the provisions of Article (9) hereof.
The Secretary	: Means Secretary of Zakat in any of the Sudanese States appointed subject to the provisions of Article (15) hereof.
The Zakat	: Means the portion estimated (based on Sharia) from the Muslim funds subject to the provisions of Article (17) hereof.
The Alms	: Means every fund other than Zakat, voluntarily paid to the Chamber, including the funds spent voluntarily on charity aspects.
Public Funds	: Means every fund owned by the state, provided that, it is not put to investment e.g. shares and dividends in any company, organization or cooperation.
The Gained Fund “Acquisition”	: Means newly acquired gain arriving in value to the quantity that justifies payment of Zakat when first gained. It is subject to Zakat when first received

so long the gain is not meant for a basic need that does not realize interest or development.

The Ore : This include every treasure (gold, silver or any other metal) found in the underground or on the surface or unveiled by the water.

The Metal : Means any metal that is formed out of earth, and contrary to the nature of earth in conformity with the scientific concepts.

Commercial Items : Means, items that Sharia permits to trade on, this include lands, estates and utilities, plantations, fruits, livestock, poultry and forestry if put to trading.

Plantations and Fruits : They include crops, fruits, vegetables and forestry products.

Natural Irrigation : means any irrigation that has no cost e.g. rains, floods, basins and all types of irrigation other than industrial.

Livestock : Means camel, cows and goats.

Cows : Includes buffalo.

Goats : Includes sheep and goats.

Bint Mokhadh	: Means the camel female that has completed her first year and entered her second year of age.
Bint Laboon	: Means the camel female that has completed two years and entered her third year of age.
Hagga	: Means the camel female that has completed in age three years and entered her fourth year in age.
Jadhaa	: Means the camel female that has completed four years and entered her fifth year in age.
Tabei	: Means the cow female that has completed her first year and entered her second year in age.
Musinah	: Means the cow female that has completed two years in age and entered her third year.
“Al-Nisab” (Quota)	: Means the amount specified by Sharia on which Zakat is given.
The Year	: Means lapse of a full year based on Hijri chronology.
The Poor	: The poor is he or she who does not own food

(Fagiir)	enough for one year, or, head of a family who does not have source of income, the student who failed to meet his school fees inclusive.
The Miserable (Miskeen)	: Means he who does not own food for one day, this include those unable to gain, due to permanent handicap, also the patient who can not meet cost of his medical treatment, and victims of calamities.
Aamiloon Aleiha (Employees within)	: Means employees in the Chamber and in the State Zakat Chamber and the contributors, be they official or popular as maybe the case.
Mu-alafa Gloobi-him (Those whose hearts are inclined)	: Means those who have recently joined Islamic faith or expected to join Islam or if they are given, an interest for the Islamic faith and the Muslims will be realized.
On Bonds	: Means release of war prisoners.

Insolvent or indebtedness : Means he who is indebted to others on lawful debts that he is unable to settle on the specified period; this does not include legal person or body corporate.

Fi-sabeel Allah : Means expenses incurred when
“On cause of Allah” defending Religion and the state, this include, dissemination of Islam and Daawa (propagation).

Ibn Es-Sabeel : Means the traveler on route unable to
“The Wayfarer” meet the cost of travel to his destination

Person : Means the normal person and the legal person.

CHAPTER TWO

The Chamber

(4) Establishment of the Chamber and Supervision:

4-1 There shall be established an independent organ to be called “The Zakat Chamber” and shall have a corporate body.

4-2 The Chamber shall be subject to supervision by the Council.

Objectives of the Chamber

- (5) The Chamber shall acts to realize the following objectives:-
- 5-1 Application of Zakat (must) collection and disbursement of the alms in the manner that will realize chastity of the funds and purity of the soul.
 - 5-2 Call and guidances to the importance of Zakat and alms while displaying the relative provisions among the people.
 - 5-3 To emphasize governance of the Muslim State vis-a-vis collection and administration of Zakat and alms; and disbursement of the same to the entitled.
 - 5-4 To accept, collect, administer and distribute Zakat in such a way that realizes social integration and clement.

Functions and Powers of the Chamber

- (6) The Chamber shall be responsible for collection, administration and disbursement of Zakat, but not withstanding the generality of the above, it shall assume the following functions and powers:-
- a- Organize the administrative and financial affairs and all other activities of the Chamber.
 - b- Appoint employees of the Chamber, determine conditions of their service subject to the organizational structure and service regulations as may be approved by the Board of Trustees in conformity with the requirements of work in the Chamber.

- c- Collection of Zakat as entitled through the means and methods prescribed by the regulations.
- d- To request and accept declarations of Zakat payers and endorse the same.
- e- To enter places, inspect and check records for the purpose of fixing the right assessment of Zakat.
- f- Attachment of all types of property to such extent, as may guarantee payment of Zakat that has failed settlement at its due time, with no advanced acceptable explanations. The same may be sold in auction subject to the ruling of the regulations.
- g- Deposit Zakat funds with the Bank of Sudan or with any other Bank specified by the High Zakat Board or the State Board of Trustees as may be the case.
- h- Constitute Complaints Committees, the number, functions and powers shall be prescribed by the regulations.
- i- Spend Zakat on the legitimate prescribed items of expenditure on such bases as may be laid down by the Board.
- j- Endeavour to provide the poor and destitutes with means of living, if this be possible, so that these dispense with Zakat.
- k- To participate in plans and programmes focussed to alleviate poverty and suffering.
- l- To exercise any other functions or powers in line with realization of the objectives of the Chamber.

Establishment and Composition of the Board

- (7) There shall be established at the Chamber a board to be known as the High Zakat Board of Trustees and it shall consists of:-
- a- The Minister : Chairman
 - b- The Secretary General : Member and Rapporteur
 - c- Individuals, not to exceed twenty in number, reputed to be competent and of good quality, to be appointed by a presidential decree subject to a recommendation of the Minister, provided that, Scientists, High Zakat payers and specialized state organs, along with the concerned states, are remarkably represented.

Functions and Powers of the Boards

- (8) The Board shall be the supreme authority, it shall assume general supervision over processes focussed on realization of the objectives of the Chamber, assume its functions and exercise its powers, but without prejudice to the generality of the above, the Board shall have the following functions and powers:-
- a- Approve the general plans and policies of the Chamber.
 - b- Review and approve the annual budget and final accounts.
 - c- Look into every issue subject to the priorities and restrictions laid by Sharia.

- d- To assume any work, or exercise any power leading to realization of the objectives of the Chamber.
- e- To proclaim the Nisab⁽¹⁾ of Zakat.
- f- To determine the policies and guidelines of spending on the various items subject to the conditions.

The Secretary General

- (9) The Chamber shall have a Secretary General to be appointed by the President of the Republic subject to a recommendation from the Minister. The Board of Trustees shall determine his emoluments.

Functions and Powers of the Secretary General

- (10) The Secretary General shall assume the executive responsibility in the Chamber. He shall be answerable to the Board with respect to execution of the Chamber's business and resolutions of the Board. But not withstanding the generality of the above, he shall also have the following functions and powers:-
 - a- Propose policies and plans of action, and submit the same to the Board for approval.

⁽¹⁾ The minimum amount, size, quantity or number, if found, Zakat is calculated and taken.

- b- Supervise the administrative and financial affairs and the overall activities of the Chamber.
- c- Prepare the annual budget and the final account and submit the same to the Board.
- d- Conduct general supervision over the performance of States' Chambers.
- e- Prepare annual reports on the performance of the Chambers and submit the same to the Board.
- f- Concludes contracts subject to authorization by the board.
- g- Dispose of any funds in accordance with the lawful and legitimate restrictions.
- h- Supervise over Zakat of Sudanese working abroad and constitutes Zakat Committees thereof.

The Committee of Ifta⁽¹⁾

- (11) The Minister shall issue an order to establish Ifta Committee in conformity with recommendation of the Board. The Committee shall comprise individuals well informed in Fiqh (jurisprudence) and widely concerned with Islamic and Muslims affairs. The regulations shall determine the functions and manner as how to organize their business.

⁽¹⁾ Legal or advisory opinions.

The Complaints High Committee

- (12) In the main Chamber as well as in each Zakat Chamber in every state, there shall be established a High Complaints Committee, composed of knowledgeable, just and competent individuals to be appointed by the Board or State Boards of Trustees as the case may be, resolutions of such committees shall be final.

State Zakat Chamber

- (13) There shall be established in every state a Zakat Chamber to fall under the State Board of Trustees, and it shall operate in conformity with the general policies and plans of the Board of Trustees.

Zakat Board of Trustees in the States

14-1 There shall be established in each state, a Board of Trustees comprising:-

- a- Thirteen members, reputed, competent and of good conduct, to be appointed by the Board upon recommendation by the Wali –State governor- provided that, due regard, is paid to representation of Scientists, High Zakat payers and the specialized organs of the concerned state.
- b- The Secretary: member and rapporteur.

c- The State Zakat Board of Trustees, established under the provisions of Section (1) hereof, shall choose from amongst its members, a chair for the same Board.

14-2 The Board so established under the provisions of Section (1) hereof, shall be subject to supervision of the Higher Zakat Board of Trustees, adhere to its directives and be seen fully committed to the general policies and plans of the Chamber.

14-3 The Board established under the provisions of Section (1) hereof, within its territorial jurisdictions, shall have the following functions:-

a- To ratify policies and executive plans of the State Chamber within the framework of the general policies of the Board.

b- To review and approve the annual budget and final accounts in conformity with the general policies geared toward realization of the State Zakat Chamber objectives.

The Zakat Secretary in the State

15-1 The Secretary General, in consultation with the Minister, shall appoint, a Zakat Secretary in the State.

15-2 The Secretary shall assume the executive responsibility in connection with Zakat in the State, but without prejudice to the generality of the foregoing, he shall have the following functions and powers:-

- a- Functions and powers of the Secretary General as may be laid out by the regulations.
- b- To supervise branches of Zakat Chamber in the State in co-operation with the specialized bodies.
- c- To propose Chamber's plan of action in the State for approval.
- d- To prepare the annual budget and final accounts for the State Chamber, and submits the same to the State Board of Trustees for approval.
- e- To prepare the annual report on performance of State Chamber, and submits the same to the State Board of Trustees.
- f- To co-ordinate with the State Ministry of Culture and Social Affairs in order to realize the Common Social Programs.

CHAPTER THREE

The Zakat

Mandatory Zakat

- 16-1 The Zakat shall be obtained from every person who is:
- a- A Sudanese, but Muslim who owns, inside or outside Sudan, funds that mandate Zakat, provided that, Zakat settlement is not duplicated.
 - b- A non-Sudanese, but Muslim who works or resides in Sudan where he owns funds that mandate Zakat, if he is not bound by the law of his country to pay Zakat, or has actually paid the same, or probably exempted subject to the agreement that prohibit double payment of Zakat.

General Conditions That Render Zakat as Mandatory

- 17-1 Zakat becomes mandatory on condition that:-
- a- The person possesses the lawful Nisab even if the nature of the property changes during the year.
 - b- Elapsed of one year, applies only when it is provided as a condition on certain funds.
 - c- The property shall be declared non-related to utilization or personal use as may be prescribed by the regulations.

d-No person is regarded indebted in such a way as may cover all his property or the Nisab except on crops and fruits where debts related to crops and fruits are rebated, the regulations shall specify types of debts, that can be rebated from Zakat.

17-2 Where there are several owners, or where there is mixed ownership such that the property may be considered as one, Zakat shall be levied on the property as a whole when it reaches the Nisab.

17-3 The provisions of Section (2) shall particularly apply to companies and this includes: investment banks in general, partnerships, communal ownership and family ownership.

The Zakat of Minerals

18-1 Zakat shall be levied on all kinds of minerals, solid or fluid, upon extraction.

18-2 The Nisab for Zakat of minerals shall be assessed proportionate to gold, and the amount of Zakat shall be one quarter of one tenth.

Zakat of Trade Wares

19-1 The Zakat shall be levied on trade wares, debts expected to be obtained inclusive, after deduction of such obligations as may be specified by the regulations.

19-2 The time for Zakat of trade wares and funds used therein, shall be when one year has elapsed thereon, and the time for Zakat on other kinds of trade shall be the time when those are sold.

19-3 The Nisab for the Zakat on funds of trade and its wares shall be assessed proportionate to gold.

19-4 The amount of the Zakat of trade wares shall be one quarter of one tenth.

The Zakat of Gold and Silver

20-1 The Zakat shall levied on gold and silver, other than jewelry, when one year has elapsed and the weight be:-

a- Eighty-five grams for gold.

b- Five hundred and ninety five grams for silver.

20-2 For, the purposes of Section (1) hereof, gold and silver may not necessarily be minted.

20-3 The amount of the Zakat of gold and silver shall be one quarter of one tenth.

The Zakat of Money and Whatever that Stands for It

21-1 The Zakat shall be levied on coins, bank notes, deposits, negotiable instrument of monetary value, and instruments of money worth when one year elapses, and value amounts to Nisab, whether that be a saving or not.

21-2 The Nisab of Zakat of all types of property mentioned in subsection (1); shall be one quarter of one tenth.

21-3 Zakat Nisab of property is to be assessed proportionate to the most current standards of gold in Sudan and the committee established under the provisions of Article II shall carry out that.

Zakat of Debts, Stolen and Extorted Property

22-1 Zakat shall be levied only for one year on the property which is not used in trade but borrowed by another, or the property which is stolen or extorted by any person, even if the same remain with the debtor, thief or extorter for more than one year.

Zakat of The Ore

23-1 Zakat shall be levied on the ores and the amount assessed thereof, shall be one fifth when obtained or extracted.

Zakat of Crops and Fruits

24-1 Zakat shall be levied on crops and fruits of all kinds.

24-2 Nisab of Zakat of crops and fruits is five (sug)⁽¹⁾ equivalent to one hundred rubu, or fifty kaila or six hundred and fifty three kilograms as the case may be, or the worth of five sug respecting non-measurable or weighable of average materials.

⁽¹⁾ Used for measuring.

24-3 Time for the levy of Zakat on crops and fruits is when matured and harvested.

24-4 The crops and fruits Zakat rate shall be one tenth when naturally irrigated but one half of one tenth when artificially irrigated.

To Group Kinds of Crops and Fruits Together

25-1 For the purposes of fixing Nisab for the Zakat of crops and fruits, types of the kind shall be grouped together. Also crops and fruits of the same year shall be grouped together even if time of their plantation and the soil on which they are grown are different.

Collection of Zakat on Crops and Fruits Already disposed of

26-1 Zakat shall be levied on a person who has sold or donated crops and fruits after maturity.

26-2 Zakat shall be levied on he who bought, recipient of the donation or on the heir, in case the selling, donation or death has occurred before maturity of crops and fruits. He shall be regarded as the original cultivator.

Principles to be Observed in the Crops and Fruits Zakat

27-1 When determining Nisab of crops and fruits Zakat, the following must be observed:-

- a- No Zakat shall be levied on what has been consumed by the owners of the farm, or by the animals used for plough.
- b- No Zakat shall be levied on what has been consumed by passers-by, or what has been donated by the owner for consumption.
- c- Zakat on forestry products to be taken when cut, in case the wood is good for cutting. But when the shape of the product is transformed into locks of timber, or has become charcoal, in this case, it shall be dealt with as trade ware.

Zakat of Livestock

28-1 The Zakat shall be levied on livestock when one year has elapsed, and shall be collected right at pastures and water places, the livestock used for ploughing are exempted.

- a- For the purposes of Nisab of Zakat, males and females are grouped together, while the young and adults

36-1 In case, owner of a property subject to Zakat is dead, the Zakat shall be levied on the heirs prior to distribution.

Property Not Subject to Zakat

37-1 The following property shall not be subject to Zakat:-

- a- Public property if not put for investment.
- b- Alms property, voluntarily spend on benevolent or charity aspects.
- c- Funds regarded as endowment put to continuous charity activities.

CHAPTER FOUR

Masarif Of The Zakat, Alms, Contributions And Donations Or Grants

38-1 Zakat shall be spent forth with, unless necessity requires otherwise, on the following lawful aspects subject to Sharia:-

- a- Paupers.
- b- Indigents.
- c- Zakat collectors.
- d- Those whose hearts are inclined.
- e- In bonds.
- f- Insolvent debtors.
- g- For cause of Allah.
- h- Wayfarers.

38-2 Despite the provisions of Section (1) above, the share of paupers and indigents shall not be tempered with or transferred to any other fund. The main Zakat Chamber or

Zakat Chambers in the state, as the case may be, shall locally disburse the funds to the legitimate items of expenditure.

38-3 Alms, contributions and donations shall forth with, be spent, unless necessity requires otherwise, on all aspects of charities.

38-4 The regulations shall specify jurisdictions and priorities of expenditure.

38-5 The Zakat paid by Sudanese abroad, shall be spent in accordance with the priorities deemed by the Board.

CHAPTER FIVE

FINANCIAL PROVISIONS

The financial resources of the chamber

39-1 The financial resources of the Chamber shall consist of the following:-

- a- The Zakat collected under the provisions of this Act.
- b- Chamber's share of the Zakat collected in the states.
- c- The Zakat collected from Zakat centers, individuals and Islamic World.
- d- Alms, donations and contributions.
- e- Any other resources approved by the Board.

39-2 The financial resources of the state Zakat Chamber consist of the following:-

- a- The Zakat collected in the state.
- b- Alms, donations and contributions
- c- Agreed percentage of the companies Zakat.
- d- Any other resources approved by the state Zakat Board of Trustees.

39-3 The Board shall prescribe the percentage of Zakat share to the main Chamber as well as to the chambers in the states.

The Budget of the Chamber

40-1 There shall be an independent budget for the main Chamber and also to the chambers at the states levels, to be prepared subject to sound accounts basis.

40-2 The main Chamber and the states chambers, shall prepare estimates of the annual budgets for revenues, expenditure and running expenses, a month before the end of every fiscal year as may be specified by the regulations.

40-3 The Secretary General or the Secretary at the state level, as the case maybe, shall submit the annual Zakat budget estimates, along with a report thereon, to the Board of Trustees or the State Board of Trustees for approval, provided that, the Board of Trustees approves the same at its final form, and thereafter forward the same to the Council of Ministers.

Accounts and Auditing

41-1 The main Chamber and so do the Chamber at the state level, shall keep proper accounts in conformity with the sound accounts basis, it shall also keep the special records.

CHAPTER SIX

VIOLATIONS AND PENALTIES

Misleading, Evading Or Abstain From Payment Of Zakat

42-1 Any person who provides misleading information, evades or abstains from payment of Mandatory Zakat, shall be penalized for an amount that should not exceed the value of such Zakat, the Zakat shall forcefully be taken from him by the Chamber. The Chamber may issue an order to attach his funds in the banks, provided that; execution is carried out by a competent court.

Objection to Produce an Under-taking, Document or statement

43-1 Any person who objects to forward any under-taking, document or statement, requested subject to the provisions of this Act and the regulations made accordingly, shall be subject to penalty amounting to 10% of the Zakat he should pay.

Remittance of fines to the Chamber

44-1 The fines provided for in Articles 43 and 44 shall be remitted to main Chamber or the state Chamber as the case may be.

Nature of the Zakat Property

45-1 The property of the main Chamber and the state Chamber, are regarded as public property for the purposes of the Penal Code or Criminal Law.

Confidentiality of Statements

46-1 all statements pertaining to Zakat and spending thereof are regarded confidential and shall not be disclosed, save for the purposes of executing provisions of this Act.

46-2 Whoever deliberately discloses the statements provided for in Section (1) hereof shall commit a crime penalized under the Criminal Law, particularly if he is a temporary or permanent employee of the Chamber who exploits his office with the intention of harming the person in connection with such statements.

CHAPTER SEVEN

GENERAL PROVISIONS

Exemption Of Chambers' Property From Taxes And Fees

47-1 The property and business of the main Chamber and state Chambers shall be exempted from all types of taxes and fees, including custom duties.

Deduction of Zakat from the Income Tax Assessments

48-1 When the income tax of any person is assessed, the Zakat paid by him shall be deducted from his property assessed for income tax, provided that, Zakat deduction shall not be duplicated.

Testimony on Settlement of Zakat

49-1 Notwithstanding any provisions in any other law, the concerned authorities shall not grant any documents or facilities which confer rights or financial privileges save after the applicant produces a certificate testifying settlement of Zakat, issued by the Secretary General or State Secretary, as the case may be, in respect with the following matters:-

- a- Payments from the government Treasury, States Governments, Institutions of Local Council, Treasuries of Public Organizations and Institutions, or Companies to which the Government contributes with any proportion of shares in consideration of

commodities and services as the Minister may prescribe.

- b- Registration, in companies, co-ownership, business names and trade marks register.
- c- Registration, or renewal of registration in the register for importers and exporters.
- d- Registration of ownership of real estates.
- e- To participate in Government auctions.
- f- Procedures of obtaining licenses, renewal and transfer of ownership thereof with respect to commercial and rental vehicles, harvesters and tractors.
- g- Procedures of obtaining and renewal of trading licenses.
- h- Procedures of seeking approval of erecting multi-story buildings.
- i- Any other procedures as the Secretary General may prescribe vide an order to be issued by him, that a certificate of payment of the Zakat, is a must, before completion of any other procedures.

Seeking Fatwa

50-1 The Board or the Secretary General may seek a Fatwa from Islamic jurisprudence Academy Council on any matter, which requires the same, and the Fatwa made thereof, shall be binding.

Funds Privileged Over the Others

51-1 The Zakat funds are privileged over any other funds that the person is indebted to.

Power to Make Regulations

52-2 The Board, with the consent of the Minister, shall make such regulations as may be necessary for implementation of the provisions of this Act.

TESTIMONY

By this I certify that, the National Assembly has passed the Zakat Act (2001) in its Meeting No. (37) of its first session of meetings on 1422 Hijri, corresponding to 10 June 2001.

(Sgd.)

Ahamed Ibrahim Al-Tahir
Speaker of the Assembly

TESTIMONY

By this I certify that, the National Assembly has passed the amendments as above of Zakat Act (2001) in its Meeting No. (37) of its first session on 14 Rabie Awal 1422 Hijri, corresponding to 5 June 2001.

(Sgd.)

Ahmed Ibrahim Al-Tahir
Speaker of the National Assembly

(I Consent)

Lieutenant – General
Omer Hassan El-Basheir
President of the Republic