

# Law No. 8 of 1992 on the Establishment of the Zakat Fund 8 / 1992

Number of Articles: 9



Stars icon indicate that some articles are amended

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Articles (1-7)

We, Khalifa Bin Hamad Al-Thani, Emir of the State of Qatar;  
Having perused the Amended Provisional Constitution, particularly Articles 1, 23, 34 and 51 thereof;  
Law No. 8 of 1987 relating to the Organization of *Sharia* Courts and Religious Affairs, as amended by law No. 5, of 1992;  
Decree-Law No. 21 of 1990 relating to the Organization of the Ministry of Labour and Social Affairs and Housing, and determining the functions thereof;  
The proposal of the presidency of *Sharia* Courts and Religious Affairs;  
The draft law submitted by the council of ministers;  
And having sought the opinion of the *Shura* council;  
Hereby promulgate the following law:

## Articles

Article 1 (Amended By Law 21/1994)★

A fund to be entitled "Zakat Fund" shall be established, with a legal personality and a financial and administrative autonomy, under the supervision of the Minister of Endowments and Islamic Affairs.

Article 2 (Amended By Law 11/1999) (Amended By Law 21/1994)★

The Zakat Fund shall have an independent budget and an annual excess. The Fund shall be composed of the following resources:

1. Zakat funds.
2. Charity, donations and grants as desired to be deposited by Muslims.
3. Profits and revenues of investable funds in accordance with *Sharia* rules.

Such resources shall be deposited in one or more of the Islamic banks, provided that a separate account shall be assigned for Zakat funds. Withdrawal from these funds shall be exclusively for lawful Zakat expenditures. Withdrawal from the Zakat account shall be permitted by two authorized signatures, namely the chairman of the board and the fund manager, or duly authorized delegates in their absence. Such procedure shall be in accordance with the provisions of the executive regulations of the Fund.

Article 3 (Amended By Law 11/1999) (Amended By Law 21/1994)★

The management and affairs of the Fund shall be administered by a board of directors comprising a chairman and six members, to be formed by a resolution of the cabinet based on a proposal from the Minister of Awqaf (Endowments) and Islamic Affairs. The term of the board shall be three years, renewable annually. The Fund shall have a manager, to be appointed by a resolution of the Minister of Awqaf (Endowments) and Islamic Affairs based on a proposal from the board of directors. The aforesaid resolution shall determine the powers of the manager.

The Fund manager shall attend board meetings but shall have no voting rights.

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Article 4 (Amended By Law 11/1999) (Amended By Law 21/1994)★

The Board of Directors shall have the following powers:

1. Establishment of the general policies of the Fund.
2. Approval of payments on lawfully designated aspects and determination of priorities. The payer, donator or grantor of Zakat funds may decide the aspect to which he would like his paid funds to be applied.
3. Taking necessary measures for the dissemination of information to explain to and remind Muslims of the pillar of Zakat and its significance and intent.
4. Establishment of administrative and financial regulations for regulation of work, along with the internal laws for the board. Such regulations shall be under a resolution from the Minister or Endowments and Islamic Affairs.
5. Proposing the appointment of the manager of the Fund and determining his powers.
6. Preparation of the annual budget and annual final accounts for approval by the Minister of Endowments and Islamic Affairs.
7. Selection of one or more duly qualified accountants for the annual audit of Fund accounts.
8. Preparation of an annual report to the Minister of Endowments and Islamic Affairs for submittal to the cabinet, along with Fund activities, including view points and recommendations.
9. Distribution of the annual report to major Zakat payers, charities, donations and grants.

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Article 5

All transactions and claims related to the Fund and its property shall be exempted from all taxation and duties.

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Article 6 (Amended By Law 11/1999) (Amended By Law 21/1994)★

The departments of the Fund shall undertake all executive works related to the aspects of activity and the services necessary for administration thereof.

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Article 6 - BIS

The Council of Ministers may, in addition to a duly qualified accountant selected by the board, assign the Audit Bureau to undertake an audit of the Fund.

Article 7

على جميع الجهات المختصة، كل فيما يخصه، تنفيذ هذا القانون. ويعمل به من تاريخ نشره في الجريدة الرسمية.

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Article 6 - bis 1

1. The personnel of the Fund shall undertake the executive works necessary for its day to day operation. Salaries of personnel shall be paid in accordance with the provisions described in Part One of the budget of the Ministry of Awqaf (Endowments) and Islamic Affairs.
  2. An allotment in the budget of the aforesaid Ministry shall be assigned to the annual operational budget of the Fund.
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