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**Published on the website on May 2024**

**Legislative Decree No. (12) of 1993 establishing the Zakat Fund**

We, Isa bin Salman Al Khalifa, Emir of the State of Bahrain.

Having reviewed the Constitution;

Emiri Order No. (4) of 1975;

Legislative Decree No. (8) of 1979 establishing the Zakat Fund;

And upon the submission of the Minister of Justice and Islamic Affairs,

And after consulting the Shura Council,

And after the approval of the Council of Ministers,

**Hereby Decree the following Law:**

**Article - 1 -**

The Zakat Fund is hereby established with legal personality and financial and administrative independence.

**Article - 2 -**

The resources of the Zakat Fund comprise:

(1) Fund of money at the time of entry into force of this Law.

(2) Zakat which Muslims wish to pay into the Fund, either directly or through charitable associations wishing to do so.

(3) Donations from charitable persons intended to the Fund.

**Article - 3 -**

The Fund will have a Board of Directors composed as follows:

1- Six citizen members appointed by the Minister of Justice and Islamic Affairs from among the members of the boards of charitable associations that receive Zakat funds, as well as from among those with an interest in Islamic affairs.

2- A representative of the Islamic Affairs Department at the Ministry of Justice and Islamic Affairs.

3- A representative of the Ministry of Labour and Social Affairs.

4- A representative of the Ministry of Finance and National Economy.

The constitution of the Board of Directors and the appointment of the Chairman of the Board and the Vice-Chairman who will replace the Chairman in his absence shall be decided by the Prime Minister, provided that the Chairman and the Vice-Chairman are among the six members mentioned in Clause (1) of this Article.

The term of the Board shall be four years, subject to renewal. If a member is appointed during the term of office of the Council, he shall complete the term of office of his predecessor.

**Article - 4 -**

The Board of Directors of the Fund shall have the necessary powers for its management, in particular the following:

a - Disbursing Zakat income from the Fund in the manner prescribed by the Sharia. It is permissible for the payer of Zakat to determine the Sharia manner in which his Zakat is to be spent.

b- Responding to requests from Muslims concerning all matters relating to Zakat.

c- Taking the necessary decisions for the implementation of this Law, including the principles and conditions for the payment of Zakat and charitable donations.

**Article - 5 -**

Meetings of the Board of Directors shall be convened by its Chairman or his deputy in his absence. A Board meeting is valid if attended by five of its members, provided that one of them is the Chairman or his deputy. The Board shall take its decisions by a majority of the votes of those present and, in the event of a tie, the opinion of the side on which the Chairman is present shall prevail.

**Article - 6 -**

The Board of Directors of the Fund is responsible for coordinating and cooperating with charitable associations that receive Zakat funds by disbursing Zakat funds in the manner prescribed by the Sharia, as well as with donations from charitable individuals.

**Article - 7 -**

The Chairman of the Board of Directors shall represent the Fund before third parties and the courts, and shall be responsible for implementing the decisions of the Board of Directors.

**Article - 8 -**

The Islamic Affairs Department at the Ministry of Justice and Islamic Affairs shall carry out all the financial and administrative tasks of the Fund until such time as the Fund establishes its independent administrative body.

**Article - 9 -**

All transactions, proceedings, and properties of the Fund shall be exempt from taxes and fees of all kinds.

**Article - 10 -**

Legislative Decree No. (8) of 1979 establishing the Zakat Fund shall be repealed.

**Article - 11 -**

The Ministers– each within his jurisdiction– shall implement this Law, and it shall come into force from the date of its publication in the Official Gazette.

**Emir of the State of Bahrain**

**Isa bin Salman Al Khalifa**

**Issued at Riffa Palace:**

**On 24 Muharram 1414 A.H.**

**Corresponding to 14 July 1993**