

THE SIND USHR (ASSESSMENT AND COLLECTION) RULES, 1983..

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SIND USHR (ASSESSMENT AND COLLECTION) RULES, 1983.

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S. R. O. 334(1)/83.- In exercise of the powers conferred by section 26 of the Zakat and Ushr Ordinance, 1980 (XVIII of 1980) the Central Zakat Council makes the following rules for the assessment and collection of Ushr.

1. **Short title, commencement and application.** (1) These Rules may be called the Sind Ushr (Assessment and Collection) Rules, 1983.

(2) They shall come into force at once and shall apply to the Province of Sind.
2. **Definitions.** In these rules, unless there is anything repugnant in the subject or context,-
 - (a) an expression or terms used in these rules shall have the same meaning as is given to it in the Zakat and Ushr Ordinance, 1980, hereinafter referred to as the Ordinance, or in a law relating to land administration for the time being in force in the Province of Sind;
 - (b) 'agent' means a person other than the local revenue official appointed by the District committee for the collection of Ushr under clause (b) of sub-rule (1) of rule 13;
 - (c) 'assessee' means a person who is to be charged and from whom is to be collected Ushr on compulsory basis under section 5 of the Ordinance;
 - (d) 'fasal' means crop season of Rabi and Kharif, which includes Zaid Rabi and Zaid Kharif and Adhawa crop, respectively;
 - (e) 'girdawari/number shumari' includes a special Girdawari/number shumari done or arranged to be done by a Local Committee;
 - (f) 'Low Average Farm-Gate Price' means the average Farm-gate Price of a crop on the low side as prescribed in rule 5;

- (g) 'Low Average Yield' means the average yield per acre of a crop on the low side as prescribed in rule 5;
- (h) 'Ushr Assessment Date' means the date on which the assessment of Ushr is approved by the Local Committee under sub-rule (1) of rule 10; and
- (i) 'Ushr Circle' means a unit of an area as prescribed in rule 4.

3. **Liability to Ushr.-** Subject to these rules, every assessee shall be liable to pay to the Local Committee Ushr on his share of the produce for each fasal separately.

4. **Sub-Division of a District into Ushr Circles.-** The District Committee shall sub-divide the District into the existing administrative units of Assessment Circles. These compact units of areas shall be called Ushr Circles. While making such sub-division, the District Committee shall ensure, as far as possible, that for the crops grown in an Ushr Circle, the average yield per acre and the average Farm-gate prices are uniform.

5. **Law Average Yields and Low Average Farm-gate Prices of Crops in an Ushr Circle.—** (1) The District Committee shall determine, with reference to the Valuation Date, for each Ushr Circle-

- (a) the average yield per acre of each crop (for example, cotton, sugarcane, wheat, etc), different kinds of lands (for example chahi, nehri, barani, etc.) keeping it on the low side. This shall be referred to as the 'Low Average Yield' of such crop for such land;
- (b) the average Farm-gate price of each crop, keeping it on low side. This shall be referred to as the 'the Low Average Farm-gate Price' for such crop; and
- (c) the average sale price per acre generally obtaining in an Ushr Circle for each kind of fruit orchard, keeping in view the density of plantation, and for other crops which are generally sold out by the farmers for a lump sum price.

such determination shall be done in consultation with the Deputy Commissioner concerned.

(2) While determining the averages mentioned in sub-rule (1), the District Committee may use any one or more of the following bases:-

- (a) Visual inspection or local knowledge or information of the members;
- (b) results of the crop-cutting experiments;
- (c) information furnished by or collected from the Agriculture, Revenue, or Irrigation Department, or any other official or non-official agency;
- (d) market prices of crops collected from any official or non-official agency; and
- (e) any other information or manner deemed fair and appropriate by the District Committee.

6. **Communication of the Low Average Yields and Low Average Farm-gate Prices by the District Committee.-**

The District Committee shall communicate the average mentioned in sub-rule (1) of rule 5 to the Local Committees through the Assistant commissioner concerned, within fifteen days after the valuation Date in form Ushr-I. Each Local Zakat Committee shall keep all the Forms Ushr-I received by it in one file by way of permanent record.

7. **Assessee may file his self-assessment of Ushr with the Local Committee.**—(1) An assessee may file with the Local Committee, in writing, in Form Ushr-II, or get recorded with the Local Committee, his self-assessment of Ushr for the fasal, due from him, within a month after the Valuation Date. This self-assessment will give the following information, namely:--

- (a) Name of the assessment, with father's name and other particulars;
- (b) Crop cultivated, with kind of land;
- (c) Survey numbers of land, with share of the assessee liable to Ushr;
- (d) Area (in acres) liable to Ushr; and
- (e) Ushr liability (in rupees) on self-assessment basis.

This information shall be entered by the Local Committee in the register in Form Ushr –III on the page earmarked for the assessee in column 1,2 and 4 against the relevant crop and year.

(2) If no self-assessment is communicated by the assessee, the Local Committee will indicate the same by writing 'Not supplied' in the respective columns.

(3) If an assessee fails to file or get recorded his self-assessment, or if the self-assessment is so palpably on the low side that the Local Committee considers it manifestly unacceptable, the Local Committee shall take action as in rule 9.

8. **Data Collection for Ushr Assessment.**—(1) The Local Revenue, official shall furnish to the Local Committee his fard rafter girdawari/partial programme and the Local Committee may authorize any one or more of its members to accompany the said official during girdawari/number shumari.

(2) The Local Committee may call for, from the Local Revenue official, any other information from his record required in connection with the assessment of Ushr.

(3) The Local Committee may accept the information supplied by the Local Revenue official from his record as to the acreage cultivated, kind of crop grown, etc, or may re-check the accuracy of the same, in such manner as it may deemed fair and feasible.

(4) The Local Committee may, any time, do itself or have done through any agency girdawari/number shumari of any fields in the locality for the purposes of Ushr assessment only.

(5)The Local Committee may collect any information from any source it may deem fit for the fair assessment of Ushr.

9. **Statement of Assessment of Ushr to be prepared by Local Committee.**—

The Local Committee shall prepare for each locality a statement, in the register in Form Ushr-III, after due verification, if necessary, in an open gathering of the assessee or their representatives and other concerned persons, at a duly announced common place, within the

locality. This statement shall be prepared on the basis of information collected on the spot or information obtained from any other reliable source, including the Local Revenue official within one month after the receipt of the Low Average Yields land Low Average Farm-gate Prices from the District Committee. These particulars shall be filled up in columns 3 and 4 of the register in Form Ushr-III, against the relevant crop and year on the page earmarked for each assessee.

10. **Assessment of Ushr to be approved by the Local Committee.—** (1) The Local Committee shall indicate in column 5, on the page allotted to each assessee against the relevant crop and year in the register in Form Ushr-III, The assessment approved by it; if it approves the self-assessment communicate by the assessee, as given in columns 1, 2 and 4 in the register in Form Ushr-III, it shall record the note "Assessment communicated by the assessee approved"; if it approves the assessment made on the basis of the information collected by itself as given in columns 3 and 4 in the register in Form Ushr-III, it shall give brief reasons therefore and record the note "Assessment made on the basis of information collected by the Local Committee approved. The exercise will be completed by the Local Committee within two months after the Valuation Date.

(2) While approving the assessment for fruit orchards and for such crops as are generally sold out by the farmers for lump sum price, the Local Committee shall keep in view the average sale price fixed by the District Committee under clause (c) of sub-rule (1) of rule 5, the bono fide sale agreement, of any, between the grower and the person to whom such fruit orchard or the crop has been sold out, and the amount actually realized by the assessee.

(3) In unsettled areas, the Local Committee may, after taking into consideration the self-assessment of Ushr given by the assessee under rule 7 and any guidelines issued by the District Committee in this regard and after making such enquiries as it may deem fit and necessary, determine the Ushr assessment of the assessee.

11. **Notifying the Ushr Assessment to the Assessee.—** The Local Committee shall on the Ushr Assessment Date, publicise in the locality, through a notice or announcement in the mosque in the locality, through beat of drum or through such other means as it may deem fit,

that the assessment of Ushr has been approved by the Local Committee and that it may be seen in the office of the Local Zakat Committee.

12. **Ushr Demand Statement.**— The Local Committee shall prepare, with the assistance, if necessary, of the concerned Local Revenue official in columns 1 to 3 of **Form Ushr-IV**, the Ushr Demand Statement separately for each Local Revenue official, if Ushr is decided to be collected through Local Revenue officials, and for each agent if it is decided to be collected through agents, and distribute those demand statements to the Local Revenue officials, or, as the case may be, agent within ten days after the Ushr Assessment Date. The Local Committee shall affix one copy of the Ushr Demand Statement at a prominent public place in the locality and keep the other copy for its record.
13. **Collection and payment of Ushr.**— (1) The Local Committee may collect Ushr Demand through-

- (a) the Local Revenue officials; or
- (b) agents, to be appointed by the District Committee, on a reference by the concerned Local Committee for such appointment, from amongst person who ordinarily reside within its jurisdiction.

Provided that where an agent is appointed by the District Committee, it shall take from him security of immovable property of an appropriate amount, before the agent is allowed to start collection of Ushr.

(2) The Local Revenue official, or, as the case may be, the agent, shall issue a receipt to the assess in **Form LZ-10** prescribed under the booklet "Operational Arrangements for Local Zakat Funds";

(3) The Ushr Demand shall be collected and deposited by the Local Revenue official, or, as the case may be, the agent, into the Local Zakat Fund of the Local Committee maintained in the bank, within a month after the date of the notifying of the Ushr Assessment under rule 11;

Provided that an assessee may pay his Ushr demand direct into the Local Zakat Fund of the Local Committee, maintained in the bank within a month after the date of notifying of the Ushr Assessment under rule-11.

(4) The Local Revenue official, or as the case may be, the agent, shall, if so directed by the Local Committee, maintain a Day Book in **Form Ushr-V**, showing collections and deposits into banks day by day.

14. **Revision of the Assessment.**— (1) If an assessee feels that his Ushr Assessment is not fair or justified, he may, within fifteen days after the Ushr Assessment Date, apply in writing on plain paper to, or get recorded with, the Taluka Committee or Sub-Divisional Committee his request for revision of the assessment:

Provided that no such application shall be admitted or recording done unless the applicant has deposited into the Local Zakat Fund not less than fifty per cent of his liability as assessed or apportioned by the Local Committee.

(2) The Taluka Committee or Sub-Divisional Committee may, at any time, either of its own motion, or on the application of an adult Muslim residing within the locality, make an order enhancing the liability assessed under rule 10:

Provided that no such order shall be made unless the person affected has been given an opportunity of showing cause against it and of being heard.

(3) The Taluka Committee or Sub-Divisional Committee shall give its decision within one month after the date on which it receives the application or, as the case may be, so takes up the matter, and shall intimate to the Local Committee and the assessee its decision.

(4) All the facts with regard to a revision case shall be entered in column No. 7 of the register in **Form Ushr-III**.

(5) If the Ushr assessment is altered as a result of revision, the Local Committee shall amend the entries of Ushr demand in Form Ushr-IV with red ink when presented before it under sub-rule (2) of rule 16.

(6) The Ushr Demand Statement shall be deemed to have been amended to the extent of amendment made in Form Ushr-IV. This amended Ushr demand shall be given to the Local Revenue official or, as the case may be, the agent within ten days after the decision in revision.

15. **Remuneration for the Collection of Ushr.**—(1) The

Local Revenue official or, as the case may be, the agent, shall be paid as remuneration for collection of Ushr an amount to be determined by the Provincial Zakat Council in consultation with the Sind Board of Revenue, at a rate not exceeding five per cent of the Ushr collection made and deposited by him.

(2) The Local Revenue official or the agent shall be paid his remuneration from his Ushr collections.

16. **Communication of Collection / Payment of Ushr and keeping Account thereof.—** (1) The Local Revenue official or the agent who collects Ushr, shall deposit the amount into the Local Zakat Fund Account of the Local Committee, at such intervals as the District Committee may determine.

(2) The Local Revenue official or the agent shall present to the Local Committee the Ushr Demand statement in Form Ushr-IV with his collection noted on it in columns 4 to 9 immediately after the expiry of the period prescribed in sub-rule (3) of rule 13. Alongwith this statement the Local Revenue official, or the agent, as the case may be, shall also hand over to the Local Committee the receipt book (**in Form LZ-10**) and original bank vouchers in **Form LZ-03** indicating the amount of Ushr deposited into the account of the Local Zakat Committee.

(3) The assessee who has directly deposited Ushr in the Local Zakat Fund Account of the Local Committee shall hand over to the Local Committee Part II of the receipt voucher of the bank in Form LZ-03 immediately after the expiry of the period prescribed in the proviso to sub-rule (3) of rule 13.

(4) The Local Committee shall, after verification of receipts in Form LZ-10 and LZ-03, record the payment of Ushr of each assessee in column 6 of the register Form Ushr-III and shall cause the chairman to sign in column 10 of Form Ushr-IV.

(5) Where a Local Committee cause the Local Revenue official, or, the agent, as the case may be, to maintain Form Ushr-V, the Local Revenue official, or, the agent, as the case may be, shall supply to the Local Committee, its copy on the next day of the deposit of amount into the Local Zakat Fund Account of the Local Committee.

17. **Recovery of Ushr in case of non-payment.—** (1) If

usher is not paid within the time prescribed under sub-rule (3) of rule 13 or of its proviso, the Local Committee may adopt appropriate persuasive measures for recovery of Ushr demand, such as :

- (i) personal contact;
- (ii) announcement in the Local Mosque;
- (iii) issuing a formal notice;

for paying the Ushr demand within fifteen days after the expiry of the period under sub-rule (3) of rule 13 or of its proviso.

(2) The Ushr demand, if not paid within the period given in sub-rule (1), shall be recovered as arrears of land revenue under the provisions of sub-section (9) of section 6 of the Ordinance.

18. **Powers of the Local Committee.-** Subject to the provisions of the Ordinance and rules, a Local Committee shall have power to—

- (a) assess and collect the amount payable on account of Ushr in the locality;
- (b) call from an assessee any information relevant for the determination of the Ushr demand;
- (c) enter upon the land of an assessee for the purposes of assessment of Ushr; and
- (d) take any other step or measure incidental to or necessary for the assessment or collection of Ushr.

19. **Supervision of Assessment and Collection by the Taluka Committee or sub-Divisional Committee and the District Committee.—**(1) A Taluka Committee or Sub-Divisional Committee may authorise one or more of its members to visit a Local Committee and to inspect its record with a view to ascertaining if the assessment of Ushr has been carried out in a fair manner and the collection thereof has been effectively and properly organized. The member or members so authorised will make a report of his or their findings to the Tehsil or Sub-Divisional Committee for consideration. Matters requiring corrective action shall be referred to the District Committee.

(2) The District Committee may authorise one or more of its members to visit a Local Committee and to inspect its record with a view to ascertaining if the assessment of Ushr has been made out in a fair manner and the

collection thereof has been organized effectively and properly. The member or members so authorised will make a report of his or their findings to the District Committee, which may take such action as it may deem necessary on this report and the report submitted to it under sub-rule (1).

20. **Construction of References to Assessment.**— All references in these rules to assessment shall, in cases where apportionment under sub-section (5) of section 6 is involved, also be construed as reference to apportionment.
21. **Removal of Difficulties.**— To remove unforeseen difficulties, the Administrator-General Zakat, may, for reasons to be recorded in writing, relax or amplify these rules to the extent necessary and may issue such instructions as may appear necessary for carrying into effect the purposes of the Ordinance or these rules, but shall report the same to the Central Zakat Council, at the earliest opportunity.

**GAZETTE OF PAKISTAN
PART-II, 7th April, 1983**

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