

Federal Law No. (2) of 2024

Regarding the General Authority of Islamic Affairs, Endowments, and Zakat

We, Mohamed bin Zayed Al Nahyan, President of the United Arab Emirates,

- Having reviewed the Constitution;
- Federal Law No. (1) of 1972 Regarding the Competences of Ministries and the Powers of Ministers, as amended;
- Federal Law No. (29) of 1999 Regarding the Establishment of the General Authority for Islamic Affairs and Endowments, as amended;
- Federal Law No. (4) of 2003 Regarding the Establishment of the Zakat Fund;
- Federal Law No. (5) of 2018 Regarding the Endowment; And
- Upon the proposal of the Minister of Cabinet Affairs, the approval of the Cabinet and the Federal National Council, and the ratification of the Federal Supreme Council,

Hereby promulgate the following Law:

Article (1)

Definitions

For the purposes of implementing the provisions of this Law, the following terms and expressions shall have the meanings assigned to each of them, unless the context requires otherwise:

State	:	The United Arab Emirates.
Authority	:	The General Authority of Islamic Affairs, Endowments, and Zakat.
Chairman	:	The Chairman of the Authority.
Director General	:	The Director General of the Authority.

Article (2)

Legal Personality of the Authority

The General Authority of Islamic Affairs, Endowments, and Zakat is an independent federal public authority, enjoying legal personality, financial and administrative independence, and the legal capacity to undertake all legal actions and dispositions necessary to exercise its competences. The Authority shall be affiliated to the Cabinet.

Article (3)

Headquarters of the Authority

The main headquarters of the Authority shall be in the city of Abu Dhabi, and the Chairman of the Authority may establish branches in the various Emirates of the State.

Article (4)

Objectives of the Authority

The Authority aims to achieve the following:

1. Implement the State's policy in Islamic affairs, endowments, and Zakat.
2. Promote the role of endowments and Zakat in economic and social development and enhance the governance of their management within the State.

Article (5)

Competences of the Authority

The Authority shall exercise the following competences:

1. Contribute to the dissemination of Islamic culture and the development of religious awareness, in cooperation with the concerned entities, with the aim of building a safe and aware society.
2. Manage and organize the affairs of mosques and prayer rooms in the State and supervise them; and qualify, prepare, and grant permits for the work of imams, preachers, sermonizers, and muezzins in the State, in coordination with the concerned entities.

3. Regulate the establishment of religious culture centers and organize and license programs related to lessons and activities in these centers in accordance with the applicable legislation.
4. Grant licenses for, manage, and organize Hajj and Umrah affairs and supervise them, and establish the necessary controls therefor, in accordance with the applicable legislation.
5. Supervise the printing and distribution of the Holy Quran, grant permission for its circulation in the State, manage Quranic education centers, and supervise centers for Quran memorization and religious education and grant licenses to them, in accordance with the applicable legislation.
6. Manage the affairs of Friday and Eid sermons, lectures, and lessons for religious occasions, organize and standardize them nationwide, and follow up on sermonizers and the live broadcasting of sermons in coordination with the concerned entities.
7. Grant the necessary permits for holding and organizing religious events, celebrations, and competitions, review religious content referred from the competent authorities, and determine its suitability for dissemination in various media in accordance with the applicable legislation.
8. Hold conferences, seminars, celebrations, competitions, and other religious activities, and conduct specialized studies and research in related fields, including monitoring and analyzing phenomena, risks, and regional and international trends.
9. Consolidate and promote the tradition of endowment (Waqf), supervise the endowments that fall within the Authority's competences, manage and govern the endowment assets belonging thereto or entrusted to its management, develop their revenues, and develop and invest endowment funds and propose endowment projects and programs.
10. Raise awareness of the obligation of Zakat and its objectives, accept and manage Zakat funds, regulate their disbursement channels, ensure their delivery to their beneficiaries, and invest their surplus, in accordance with Shari'ah and legal provisions.
11. Propose accession to or signing of international treaties and agreements, and propose partnership agreements with countries and Gulf, regional, and international organizations and bodies related to the activities and competencies of the Authority, in coordination with the Ministry of Foreign Affairs and the concerned entities.

12. Represent the State in regional and international organizations, exhibitions, and conferences in fields in which the Authority is competent, in coordination with the Ministry of Foreign Affairs and other concerned entities.
13. Any other competencies vested in it by virtue of the laws, regulations, and resolutions issued by the Cabinet.

Article (6)

Incorporation of Endowments

The endowments of any Emirate may be incorporated into the Authority upon the request of the Emirate and after the approval of the Cabinet.

Article (7)

Appointment of the Chairman

The Authority shall have a Chairman, who shall be appointed and have their grade determined by a Federal Decree.

Article (8)

Competences and Powers of the Chairman

The Chairman is the legal representative of the Authority before the judiciary and in its relationship with third parties. They shall exercise the powers vested in them by virtue of federal laws in managing the Authority's affairs. They shall, in particular, exercise the following competences:

1. Provide general supervision over the workflow in the Authority and issue the necessary decisions for that purpose.
2. Approve the policies, strategies, and regulations related to Islamic affairs, endowments, and Zakat, in coordination with the concerned entities in the State, and submit them to the Cabinet for approval.
3. Approve the internal regulations, bylaws, and the necessary work plans related to the Authority, including the regulations and bylaws ensuring the development and collection

of endowment revenues on a regular basis, and the maintenance of endowment properties.

4. Approve the annual revenues and expenditures for endowment and Zakat funds and their closing accounts, following approval by the Cabinet.
5. Approve the draft annual budget and closing accounts of the Authority and submit them to the Ministry of Finance to be incorporated into the unified budget and closing account laws.
6. Approve the organizational structure of the Authority and submit it to the Cabinet for approval.
7. Conclude contracts and agreements necessary to achieve the objectives and competences of the Authority in accordance with the applicable legislation.
8. Approve the establishment of companies, institutions, and funds necessary for managing and investing endowment funds and the surplus of Zakat funds, inside or outside the State, in accordance with the applicable legislation and in coordination with the concerned entities.
9. Accept gifts, aid, donations, and grants that are consistent with the Authority's competences, and in accordance with the applicable legislation in this regard.
10. Appoint the employees of the Authority in accordance with the applicable legislation.
11. Appoint one or more external auditors, if necessary, and determine their fees.
12. Form executive and advisory committees, which may include representatives from government entities and individuals with expertise and specialization, approve the formation of committees in the Authority, and determine the tasks and the rules of procedure of such committees.
13. Sign international agreements and treaties related to the Authority's competences or accession thereto, in coordination with the Ministry of Foreign Affairs and other concerned entities.
14. Any other tasks or competences vested in them by virtue of the laws, regulations, and resolutions issued by the Cabinet.

The Chairman may delegate some of their competences and powers to the Director General, provided that the delegation is in writing and specific.

Article (9)

Appointment of the Director General

The Authority shall have a Director General, who shall be appointed and have their grade determined by a Federal Decree.

Article (10)

Competences and Powers of the Director General

The Director General shall be responsible before the Chairman for the preparation and implementation of the Authority's policies, strategies, legislation, and regulations, and for the proper conduct of its technical, administrative, and financial affairs. They shall, in particular, exercise the following competences:

1. Prepare the Authority's work methodology, policies, strategies, plans, programs, initiatives, and necessary projects, and monitor their implementation after their approval by the Chairman, as well as oversee the projects and activities that the Authority supervises or manages.
2. Monitor the preparation of internal regulations, bylaws, and work plans, and present them to the Chairman for approval.
3. Prepare the draft annual budget and the closing account of the Authority, and present them to the Chairman for approval, and oversee the implementation of the budget within the approved appropriations.
4. Supervise the organizational units of the Authority, follow up on their achievements and performance results, and submit periodic reports regarding the workflow in the Authority and present them to the Chairman.
5. Prepare the organizational structure of the Authority and present it to the Chairman to be submitted to the Cabinet in accordance with the prescribed procedures.
6. Propose the appointment of the Authority's employees in accordance with the applicable legislation.
7. Any other tasks, competences, and powers vested in them by virtue of laws or regulations or assigned to them by the Chairman.

The Director General may delegate some of their tasks or powers to any employee of the Authority they deem appropriate, provided that the delegation is in writing and specific.

Article (11)

Revenues of the Authority

The annual revenues of the Authority shall consist of:

1. The annual financial appropriations allocated to the Authority in the State's general budget.
2. Gifts, donations, grants, and aid from third parties accepted by the Chairman, in a manner that does not conflict with the objectives of the Authority.
3. The Authority's legitimate share of endowment (Waqf) revenues by virtue of its supervision thereof.
4. The Authority's legitimate share of Zakat funds that Muslims wish to pay directly to the Authority, or that are referred to the Authority through charitable associations and bodies or any other entity to be disbursed for the lawful purposes to their beneficiaries.
5. Funds generated from the Authority's exercise of activities that do not conflict with its objectives.
6. Other revenues collected by the Authority in return for the services it provides.

Article (12)

Management of the Authority's Funds

1. The Authority shall have an independent budget reflecting the reality of its financial position.
2. The Authority's funds shall be managed in accordance with the financial and accounting systems and rules applicable in the Federal Government.
3. The endowment (Waqf) and Zakat funds shall be managed in accordance with the financial and accounting systems and rules approved by the Cabinet upon the proposal of the Authority.

Article (13)

Exemption from Service Fees

Mosques, Quran education centers and their facilities, and the endowments attached thereto shall be exempt from all types of service fees imposed in the Federal Government.

Article (14)

Fiscal Year

The fiscal year of the Authority shall begin on the first of January and end on the thirty-first of December of each year.

Article (15)

Auditing of the Authority's Accounts

1. The Authority shall have one or more auditors from among those licensed to practice the profession of auditors, appointed for a renewable term of one year.
2. The auditor shall conduct the auditing of the Authority's accounts and the accounts of endowments and Zakat, in accordance with recognized accounting principles.
3. The auditor shall submit, within the (3) three months following the end of the fiscal year, a financial report on the financial position of the Authority and its closing accounts.
4. The Authority shall be subject to the supervision of the UAE Accountability Authority and must provide the latter with all data or information requested concerning its activities.

Article (16)

Bank Accounts for Endowment and Zakat Funds

1. The Authority shall allocate one or more bank accounts for endowment (Waqf) and Zakat funds, as follows:
 - a. An account for endowment (Waqf) funds, in which the revenues of the endowments under the Authority are deposited, and from which disbursements are made for the purposes of the endowment according to the conditions of the endowers and the practices in force at the Authority.

- b. An account for Zakat funds, in which the Zakat funds paid directly to the Authority by individuals, or referred thereto through charitable associations and bodies, or any other entity, are deposited, to be disbursed for the lawful purposes to their beneficiaries.
2. The accounts referred to in Clause (1) of this Article shall be managed in accordance with the controls approved by the Cabinet upon the recommendation of the Chairman.

Article (17)

Applicable Legislation in the Authority

The human resources, financial, contractual, accounting, and procurement legislation applicable in the Federal Government shall apply to the Authority.

Article (18)

Assets, Properties, Allocations, and Employees of the Authority

1. The Authority shall retain its employees, assets, properties, rights, and allocations in the annual budget.
2. The Authority shall supersede the Zakat Fund in all financial and legal rights and obligations, and all its assets and properties shall be transferred to the Authority.
3. The employees of the Zakat Fund shall be transferred to the Authority, without prejudice to their grades and salaries, provided that their status is regularized in accordance with the applicable systems and regulations at the Authority.

Article (19)

General Provisions

1. The Cabinet shall undertake the establishment of any funds or councils within the Authority to assist it in exercising the competences assigned thereto by virtue of this Law.
2. The name "General Authority of Islamic Affairs and Endowments" shall be amended to "General Authority of Islamic Affairs, Endowments, and Zakat" wherever it appears in any federal legislation.

Article (20)

Repeals

1. Federal Law No. (29) of 1999 Regarding the Establishment of the General Authority for Islamic Affairs and Endowments, and Federal Law No. (4) of 2003 Establishing the Zakat Fund, are hereby repealed, as shall any provision that contradicts or conflicts with the provisions of this Law.
2. The resolutions and regulations in force at the General Authority for Islamic Affairs and Endowments and the Zakat Fund at the time of the issuance of this Law shall remain in force, in a manner that does not conflicts with the provisions of this Law, until superseded in accordance with the provisions of this Law.

Article (21)

Publication and Entry into Force

This Law shall be published in the Official Gazette and shall enter into force on the day following the date of its publication.

Mohamed bin Zayed Al Nahyan

President of the United Arab Emirates

Issued by us at the Presidential Palace in Abu Dhabi:

On: 25 Ramadan 1445 A.H.

Corresponding to: 4 April 2024 A.D.