

**Federal Law No. (4) of 2025
Regarding the National Zakat Platform**

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. (3) of 2021 Regarding the Regulation of Donations;
- Federal Decree by Law No. (50) of 2023 Regarding the Regulation of Public Welfare Association;
- Federal Law No. (2) of 2024 Regarding the General Authority of Islamic Affairs, Endowments, and Zakat;
- Federal Law No. (3) of 2024 Regarding the UAE Council for Fatwa; and
- Upon the proposal of the Chairman of the General Authority of Islamic Affairs, Endowments, and Zakat, and the approval of the Cabinet, 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 Competent Authority.
- Competent Authority** : The local government entity concerned with Zakat affairs in the Emirate, or the Authority in the Emirates, where no such local government entity exists.

- Establishment** : The public welfare association or any other legal person.
- Permit** : The approval issued by the Competent Authority to the Establishment to receive, collect, or distribute Zakat in accordance with the provisions of this Law.
- Authorized Entity** : The Establishment that has obtained the Permit.
- Zakat** : A specified share of a Muslim's wealth, to be paid and distributed in accordance with the conditions and the Shari'ah-compliant eligible recipients (Masārif).
- Eligible Categories** : Persons entitled to receive Zakat, in accordance with the conditions and criteria approved by the Competent Authority, in line with the Shari'ah-compliant eligible recipients (Masārif).
- National Zakat Platform** : A unified digital platform established in accordance with the provision of Article (5) of this Law.
- Zakat Declarations** : Reports submitted by the Authorized Entities to the Competent Authority, which include detailed data on the Zakat received and the methods of its receipt, collection, and distribution in accordance with the provisions of this Law and the resolutions issued in implementation thereof.

Article (2)

Objectives of the Law

This Law aims to achieve the following objectives:

1. Govern, regulate, and manage the processes of receiving, collecting, distributing, and disbursing Zakat, and investing its surplus in accordance with Shari'ah and legal provisions and controls.
2. Ensure the delivery of Zakat to the Eligible Categories.
3. Coordinate efforts and ensure integration among the Authorized Entities in the State to distribute Zakat through Sharia-compliant eligible recipients (Masārif).
4. Verify that Zakat funds are managed in accordance with Shari'ah provisions and through lawful channels.

Article (3)

Scope of Application

1. The provisions of this Law shall apply to anyone who receives, collects, or distributes Zakat within the State, including financial and non-financial Free Zones.
2. The Cabinet may exempt any Establishment or entity from the application of certain provisions of this Law. The exempted Establishments and entities shall comply with the provisions related to registration on the National Zakat Platform and the documentation of proceeds from receiving, collecting, and distributing Zakat, as well as any other related data, in accordance with the mechanism to be determined by a decision of the Chairman of the Authority in coordination with the Competent Authority and the concerned government entities.

Article (4)

Receiving, Collecting, and Distributing Zakat

1. No natural person may collect or receive Zakat for distribution except in accordance with the controls and conditions to be determined by a decision of the Chairman of the Authority in coordination with the Competent Authorities.
2. It is prohibited for any legal person to receive, collect, or distribute Zakat without obtaining the Permit.

Article (5)

The National Zakat Platform

1. A unified national digital platform, to be called the "National Zakat Platform," shall be established at the Authority, which shall include the following data:
 - a. Data of the Authorized Entities.
 - b. Data on the Eligible Categories and the percentages allocated to each category.
 - c. Data on collected and distributed Zakat funds.
 - d. Any other data determined by a decision of the Chairman of the Authority.

2. The Authorized Entities shall complete all financial transactions related to Zakat through the systems and procedures specified by the Competent Authority.
3. The mechanism for documenting the proceeds of receiving, collecting, and distributing Zakat and any other related data on the National Zakat Platform shall be regulated by a decision of the Chairman of the Authority in coordination with the Competent Authority and the concerned government entities.
4. The conditions and procedures for updating the data on the National Zakat Platform shall be determined by a decision of the Chairman of the Authority.

Article (6)

Permit Conditions and Controls

1. The following conditions shall be required for granting the permit:
 - a. The Establishment shall be licensed in accordance with the laws in force in the State.
 - b. Submission of a plan for the mechanism of receiving, collecting, and distributing Zakat, in compliance with the approved mechanism under Clause (3) of Article (5) of this Law.
 - c. Submission of evidence that the Establishment complies with the accounting and Shari'ah standards specified by the Competent Authority.
 - d. Opening a separate bank account dedicated to collecting Zakat funds in one of the national banks in the State, in accordance with the conditions and controls issued by the Chairman of the Authority.
 - e. Any other conditions specified by the Competent Authority.
2. The Competent Authority shall decide on the granting and renewal of Permits in accordance with the legislation in force therein.
3. Without prejudice to the provisions of this Law, the Competent Authority shall issue a decision specifying and regulating the procedures and deadlines related to the submission of Permit applications and the grievance against the decisions of the Competent Authority thereon.
4. The Permit shall be issued for a period of one year, renewable for similar periods.

Article (7)

Obligations of the Authorized Entity

The Authorized Entities shall comply with the following:

1. Register on the National Zakat Platform.
2. Ensure that the name of the Zakat beneficiary is not included in any of the lists issued by the concerned authorities in the State regarding terrorist organizations, or other lists identifying persons, organizations, or groups that pose a threat to the State, or whose names have been included pursuant to international obligations, and verify that the Zakat beneficiary is not associated with any person, entity, organization, or group included in those lists.
3. Provide the Competent Authority with documents proving the following:
 - a. That the Zakat allocated to the beneficiary has been delivered to them personally or to their legal representative.
 - b. That the Zakat has been disbursed to the Eligible Categories.
4. Disburse cash amounts of Zakat to its beneficiaries through bank accounts, or any other means specified by the Competent Authority.
5. Ensure the fulfillment of the following requirements before disbursing Zakat:
 - a. The authenticity of the identification data of the Zakat beneficiary prior to disbursement.
 - b. A social case study of the Zakat beneficiary to confirm their eligibility for Zakat within the Eligible Categories.
 - c. Any other documents requested by the Competent Authority.
6. Notify the Competent Authority within (30) thirty days from the date of any change or amendment to its legal entity or form, including merger, assignment of part or all of its activity, classification, ownership, or any other change.
7. Maintain regular electronic accounting records for Zakat for the periods specified by the Competent Authority.
8. Any other obligations decided by the Competent Authority after coordination with the Authority.

Article (8)

The Unified Zakat System

1. The Authority, after coordination with the Competent Authority and the local government entities, shall issue a unified system for receiving, collecting, and distributing Zakat, which shall particularly take into account the following:
 - a. Unifying the standards for calculating Zakat, including the Nisab and Hawl.
 - b. Using a unified template for Zakat Declarations.
2. The Authority, after coordination with the Competent Authority and the local government entities, may issue a decision requiring the Authorized Entities to collect Zakat through modern and digital means, such as electronic payment or bank transfers. The Authority or the Competent Authority may provide such devices or means to the Authorized Entities in accordance with the conditions and controls specified in the decision.

Article (9)

Distribution of Zakat Outside the State

1. It shall be prohibited for the Authorized Entities to distribute Zakat outside the State except in exceptional cases, such as natural disasters or major humanitarian crises, where the concerned entities in the State direct the provision of humanitarian assistance to those affected.
2. An Authorized Entity wishing to distribute Zakat outside the State shall submit a request via the National Zakat Platform. If approval for distribution outside the State is granted, the Authorized Entity shall coordinate with the concerned authorities in the State regarding the provision of foreign assistance in accordance with the mechanisms and controls specified by those authorities.

Article (10)

In-Kind Zakat

The Authority, after coordination with the Competent Authorities and concerned entities, may issue a decision regulating the receipt, collection, distribution, and disbursement of in-kind Zakat.

Article (11)

Investment of Surplus Zakat Funds

1. The Competent Authority may approve the investment of surplus Zakat funds by the Authorized Entity in accordance with the following conditions:
 - a. Submission of documents proving the existence of a surplus in the Zakat funds held by the Authorized Entity.
 - b. The absence of Eligible Categories in the State to which the surplus Zakat funds can be disbursed.
 - c. The investment shall be in avenues permissible under Shari'ah and law, free from the risk of loss, and consistent with the Shari'ah nature of Zakat.
 - d. The profits generated from these investments shall be directly allocated to the Shari'ah- compliant eligible recipients of Zakat (Masārif) in accordance with the provisions of this Law.
 - e. All investments shall be documented on the National Zakat Platform.
 - f. Any other conditions specified by the Competent Authority.
2. In all cases, after obtaining approval, the Authorized Entity may not deduct the legitimate share of the profits resulting from the investment of Zakat funds, neither for itself nor for the Competent Authority.

Article (12)

Legitimate Share for the Authorized Entity and the Competent Authority

1. The Competent Authority may require the Authorized Entities to transfer a percentage of (5%) of the Zakat funds thereto, to cover the administrative costs it incurs in managing Zakat.
2. The Authorized Entity may, after obtaining the approval of the Competent Authority, deduct a percentage of the Zakat funds to cover the administrative expenses and support services for collecting and distributing Zakat.
3. The total of the deducted percentages referred to in Clauses (1) and (2) of this Article shall not exceed (12.5%) of the Zakat funds.

Article (13)

Confidentiality of Data

All data on the National Zakat Platform shall be deemed confidential and may not be disclosed except for reasons related to the implementation of the provisions of this Law, or any other legislation in force in the State, or pursuant to a judicial order or an enforceable court judgment.

Article (14)

Oversight and Accountability

1. The Authorized Entities shall submit evidence of the review of their annual closing accounts for Zakat by an accredited auditor in accordance with the legislation in force in the State, and shall submit the audit reports on those accounts to the Competent Authority for review and approval within the periods specified thereby, for the purpose of recording their final results in the National Zakat Platform.
2. The Authorized Entities shall separate their financial accounts from the accounts of Zakat funds they receive, collect, or distribute, in accordance with the conditions and controls issued by the Authority after coordination with the competent federal and local authorities.

Article (15)

Exemptions

All transactions related to Zakat funds shall be exempt from all types of fees. Lawsuits filed by the Competent Authority in connection with such funds shall also be exempt from judicial fees and expenses.

Article (16)

Judicial Enforcement

The employees who are designated by a resolution of the Minister of Justice or the Head of the local judicial authority, in agreement with the Chairman of the Authority or the Head of the Competent Authority, shall have the capacity of judicial enforcement officers for the purpose of establishing violations of the provisions of this Law and the resolutions issued in implementation thereof, each within their respective competences.

Article (17)

Penalties

1. The penalties stipulated in this Law shall not prejudice any more severe penalty provided for in any other law.
2. The penal provisions prescribed for the protection of public funds shall apply to crimes committed against Zakat funds.

Article (18)

Anyone who receives, collects, or distributes Zakat within the State in violation of the provisions of this Law and the resolutions issued in implementation thereof shall be punished by imprisonment and a fine not exceeding (AED 1,000,000) one million dirhams, or by either of these two penalties, and shall be ordered to return the funds they have collected or received.

Article (19)

Any Authorized Entity that commits any of the following acts shall be punished by a fine of not less than (AED 100,000) one hundred thousand dirhams and not exceeding (AED 1,000,000) one million dirhams:

1. Violating the obligations stipulated in Articles (7) and (14) of this Law.
2. Distributing Zakat outside the State without obtaining a permit, or in violation of the approved controls for the distribution of Zakat outside the State.
3. Investing the surplus Zakat funds without obtaining a license therefor, or in violation of the conditions stipulated in Article (11) of this Law.
4. Deducting a percentage of Zakat funds without obtaining the approval of the Competent Authority, deducting a percentage exceeding the percentages approved thereby, or allocating the deducted amounts, in accordance with Article (12) of this Law, to cover expenses unrelated to the administrative expenses and support services for the collection and distribution of Zakat.
5. Disclosing data on the National Zakat Platform for reasons other than those specified in Article (13) of this Law.

Article (20)

Any Authorized Entity that disburses Zakat to non-eligible categories shall be punished by a fine of not less than (AED 100,000) one hundred thousand dirhams and not exceeding (AED 1,000,000) one million dirhams.

Article (21)

Anyone who obtains Zakat funds as a result of submitting false or forged data, declarations, or documents with knowledge thereof, shall be punished by imprisonment for a period not exceeding one year and a fine not exceeding (AED 200,000) two hundred thousand dirhams, or by either of these two penalties.

Article (22)

The Chairman and members of the Board of Directors, managers, and employees of the Authorized Entity shall be subject to the same penalties referred to in Articles (18), (19), and (20) of this Law, if it is proven that they have committed the acts mentioned in those Articles.

Article (23)

Revocation or Suspension of the Permit

The Competent Authority may revoke or suspend the Permit of any Authorized Entity upon its conviction for any of the crimes stipulated in this Law, or any other law in force in the State.

Article (24)

General Provisions

Entities licensed under the provisions of Federal Law No. (3) of 2021 Regarding the Regulation of Donations, wishing to engage in the receipt, collection, and distribution of Zakat, shall obtain a Permit in accordance with the provisions of this Law and shall comply with its provisions and the resolutions issued in implementation thereof.

Article (25)

Final Provisions

Without prejudice to the powers vested in the local authorities in each Emirate to issue regulations on administrative violations and penalties and to determine the fees for the services provided by their concerned entities, the Cabinet shall have the jurisdiction to:

1. Issue the regulation on administrative violations and penalties for acts committed in contravention of the provisions of this Law and the procedures for grievances thereagainst, upon the proposal of the Chairman of the Authority.
2. Issue a resolution, upon the proposal of the Minister of Finance in coordination with the Authority, determining the fees to be imposed on the Authorized Entities in accordance with the provisions of this Law.

Article (26)

Regularization of Status

Establishments engaged in the activities of receiving, collecting, and distributing Zakat shall regularize their status in accordance with the provisions of this Law within a period not exceeding one year from the date of its entry into force. The Cabinet may, upon the proposal of the Chairman of the Authority, extend this period for further periods.

Article (27)

Executive Decisions

The Chairman shall issue the necessary decisions for the implementation of the provisions of this Law.

Article (28)

Repeals

Any provision that contradicts or conflicts with the provisions of this Law shall be repealed.

Article (29)

Publication and Entry into Force

This Law shall be published in the Official Gazette and shall enter into force three (3) months from 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: 21 Rabi' al-Akhir 1446 A.H.

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