

ADMINISTRATION OF MUSLIM LAW ACT  
(CHAPTER 3, SECTION 71)ADMINISTRATION OF MUSLIM LAW  
(FITRAH) RULES

## ARRANGEMENT OF RULES

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[1st July 1985]

**Citation**

1. These Rules may be cited as the Administration of Muslim Law (Fitrah) Rules.

## Definitions

2. In these Rules, unless the context otherwise requires —

“amil” means any person who is appointed under rule 5(1) for the collection of fitrah;

“Committee” means the Committee appointed under rule 3;

“daerah” means a postal district;

“fakir” or “miskin” means a person who, in the opinion of the Committee, is entitled to share in the distribution of the fitrah collected;

“financial year” means the first day of Muharram to the last day of Zulhijjah of the Muslim year;

“fitrah” means the amount of rice weighing 2.3 kilograms or its equivalent value in money payable under the Muslim law annually by a Muslim during the month of Ramadan to be used for religious or charitable purposes recognised by the Muslim law;

“fitrah collection” means the collection of fitrah by an amil or by the Majlis;

“fitrah fund” means the amount of money paid to and collected by the Majlis in respect of fitrah payable in Singapore in accordance with the Muslim law;

*[Deleted by S 799/2017 wef 01/01/2018]*

“tauliah” means a letter of appointment issued annually by the Majlis to any person for the collection of fitrah.

## Members of Committee

3. There shall be a Committee responsible for the supervision and administration of fitrah collection and shall consist of the following members:

(a) the President of the Majlis;

(b) the Mufti;

- (c) the Chief Executive, who shall be the Secretary of the Committee; and

*[S 799/2017 wef 01/01/2018]*

- (d) 5 other members to be appointed by the Majlis.

### **Powers of Committee**

4. The Committee shall have power —

- (a) to appoint or dismiss an amil;
- (b) to supervise fitrah collection;
- (c) to distribute the fitrah so collected; and
- (d) to take all such other steps as are considered necessary for the due or proper execution of its duties.

### **Appointment of amils**

5.—(1) There shall be appointed annually for each daerah, amils preferably from amongst such pegawai masjid as are in the opinion of the Committee able and willing to perform the duties and functions of an amil.

(2) It shall be the duty of an amil to collect fitrah in accordance with his tauliah, and he shall commence to perform this duty from the date as decided by the Committee.

(3) No amil shall have the right to deduct any amount from the fitrah collections made by him.

(4) An amil shall receive his share of the fitrah collections in accordance with the Muslim law.

### **Register of fakir and miskin**

6. Before the collection of fitrah is made, the amil shall register the particulars of all fakir and miskin in his daerah in such form as the Committee may determine and return it to the Chief Executive.

*[S 799/2017 wef 01/01/2018]*

**Amil to issue receipts**

7. Every amil who receives fitrah shall issue a receipt in such form as the Committee may determine.

**Amount of fitrah**

8. Before the first day of Ramadan of every Muslim year, the Majlis shall fix the amount of fitrah that shall be paid by every Muslim for the year.

**Payment of fitrah**

9. Every Muslim shall, without demand before the 1st day of Syawal of every Muslim year, pay to an amil or to the Majlis, fitrah in respect of himself and the members of his family who are dependent upon him.

**Collection of fitrah**

10. Collection of fitrah shall be carried out from the 1st day of Ramadan to the 1st day of Syawal before the commencement of the Hari Raya Puasa prayers.

**Fitrah to be deposited in bank**

11.—(1) Fitrah shall be paid in the form of money.

(2) An amil shall deposit all fitrah collections at the Post Office Savings Bank of Singapore to the credit of the Majlis —

(a) as soon as the amount of fitrah collection reaches \$1,000;  
or

(b) in any event, not later than 3 working days after the date of receipt of fitrah collection whatever the amount of the fitrah collected.

(3) Where fitrah is paid to the Majlis, the Chief Executive shall deposit the fitrah collection into a bank approved by the Committee.

*[S 799/2017 wef 01/01/2018]*

**Distribution of fitrah**

**12.**—(1) In distributing the fitrah the Committee shall —

- (a) ensure that financial aid shall be provided to all categories of Muslims eligible to receive such aid under the Muslim law; and
- (b) apportion 12½% or such other amount as may be recommended by the Committee of the total collection of fitrah for each year to each of the categories of Muslims recognised by the Muslim law.

(2) Every Muslim receiving any part of the fitrah shall acknowledge the receipt of it in such form as the Committee may determine.

(3) The Committee shall use any undistributed portion of the fitrah or any surplus thereof in accordance with the Muslim law.

**Accounts**

**13.** The Committee shall keep proper accounts and records of its transactions and affairs relating to the collection of fitrah and shall do all things necessary to ensure that all payments out of the fitrah collection are correctly made and properly authorised and that adequate control is maintained over the amount collected or in custody of the Committee and over the expenditure incurred by the Committee.

**Audit of accounts**

**14.** The fitrah accounts of the Committee shall be audited by the Auditor-General or by an auditor appointed annually by the Minister in consultation with the Auditor-General (referred to in these Rules as the auditor).

**Auditor's fees**

**15.** The auditor shall be paid out of the funds collected from fitrah.

### **Committee to prepare and submit accounts**

16. The Committee shall, as soon as practicable after the close of the financial year, prepare and submit the financial statements in respect of the fitrah collection of that year to the auditor who shall audit and report on them.

### **Report of auditor**

17. The auditor shall report —

- (a) whether the financial statements show fairly the financial transactions and the state of affairs of the Committee relating to the collection of fitrah;
- (b) whether proper accounting and other records have been kept, including records of all assets of the Committee relating to the collection of fitrah whether purchased, donated or otherwise.
- (c) whether receipts, expenditure, investment of money and the acquisition and disposal of assets arising from the collection of fitrah by the Committee during the financial year were in accordance with these Rules; and
- (d) such other matters arising from the audit as he considers necessary.

### **Auditor may report to Minister**

18. The auditor may at any other time report to the Minister through the Majlis upon any matter arising out of the performance of his audit.

### **Access to records**

19. The auditor or any person authorised by him shall be entitled at all reasonable times to full and free access to all accounting and other records relating directly or indirectly to the collection of fitrah.

### **Copies and extracts**

20. The auditor or any person authorised by him may make copies of, or make extracts from, any such accounting and other records.

**Information to be furnished**

21. The auditor or any person authorised by him may, for the purposes of these Rules, require any person to furnish him with any information which that person possesses or has access to as the auditor or the authorised person considers necessary.

**Copy to be submitted to Minister**

22. As soon as the accounts of the Committee relating to fitrah collection have been audited in accordance with the provisions of these Rules, a copy of the audited financial statements signed by the President of the Majlis and the Chief Executive together with a copy of any report made by the auditor shall be submitted to the Minister.

*[S 799/2017 wef 01/01/2018]*

**Copy to be forwarded to Auditor-General**

23. Where the Auditor-General has not been appointed to be the auditor, a copy of the audited financial statements and any report made by the auditor shall be forwarded to the Auditor-General at the same time as they are submitted to the Minister.

**Offences**

24.—(1) An amil of every daerah who wilfully —

- (a) omits to enter in the register submitted by him under rule 6 the name of any fakir or miskin in his daerah;
- (b) makes any false entry in that register; or
- (c) omits to issue a receipt under rule 7,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500 or to imprisonment for a term not exceeding 6 months or to both.

(2) Any person who obstructs, prevents or restrains or does any act likely to obstruct, prevent or restrain any person from paying fitrah under these Rules and any person who without lawful authority receives any fitrah from any person shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500 or to imprisonment for a term not exceeding 6 months or to both.

(3) Any person who fails or refuses to pay fitrah to an amil shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$100 or to imprisonment for a term not exceeding one month or to both.



LEGISLATIVE HISTORY  
ADMINISTRATION OF MUSLIM LAW  
(FITRAH) RULES  
(CHAPTER 3, R 5)

This Legislative History is provided for the convenience of users of the Administration of Muslim Law (Fitrah) Rules. It is not part of these Rules.

**1. G. N. No. S 175/1985 — Administration of Muslim Law (Fitrah) Rules 1985**

Date of commencement : 1 July 1985

**2. 1990 Revised Edition — Administration of Muslim Law (Fitrah) Rules**

Date of operation : 25 March 1992

**3. G.N. No. S 799/2017 — Administration of Muslim Law (Fitrah) (Amendment) Rules 2017**

Date of commencement : 1 January 2018