

**Solemn Affirmation by Non-Muslims under rule 17 of Chapter III of the Zakat Collection and Refund Rules, 1981**

**17. Zakat not to be deducted in respect of non-Muslims:** Zakat shall not be deducted in respect of the assets of non-Muslim; the fact of a person being non-Muslims to be established through the record available with the ZCO or a solemn affirmation in writing of the person concerned.