

Khums

Issue No. 1- Khums is obligatory on the following things:

1- Profit or gain from earning.

2- Minerals.

3- Treasure-trove

4- Amalgamation of Halal wealth with Haraam.

5- Gems obtained from the sea diving.

6- Spoils of war.

7- A land which a zimmi Kafir (a non-Muslim living under the protection of Islamic Government) purchases from a Muslim.

1- Profit from Earning

Issue No. 2- If a person earns by means of farming, trade, industry or by means of laboring and staffing in different institutes and organizations or any other ways of earning, and it exceeds the annual expenses for maintaining himself and his family, he should pay Khums (i.e. 1/5) from the surplus, in accordance with the rules which will be explained later.

Issue No. 3- If a person gets something from another person as a loan, there is no Khums on it. Similarly, there is no Khums on what a person gets as inheritance, unless he knows that the dead person did not pay Khums from it, or he

owes Khums for other properties and estates. But if a person inherits from a person who is a distant relative and he did not have any information about such a kinship and did not expect such inheritance, as an obligatory precaution, he should pay its Khums.

Issue No. 4- If someone gives a person something as a gift and that wealth exceeds his own annual expenses, he should, as an obligatory precaution, pay its Khums. But if someone who pays khums regularly gives another person something as a gift, then there is no khums on this gift.

Issue No. 5- If a person gives away a property as Waqf to some individuals, like his sons, and if that property yields an income which exceeds their annual expenses, they should pay its Khums.

Issue No. 6- The wealth received by a poor person as Khums or Zakat is not liable for any Khums. However, if he/she earns profit from the property given to him/her, like, if he/she gets fruit from a tree which has been given to him/her, and that exceeds his/her annual expenses, he/she should pay Khums from it.

Issue No. 7- If a person purchases a commodity with the money on which the Khums has not been paid, the transaction will be void in respect of the amount of Khums, unless, a Mujtahid gives permission for it. In this case, he should give the Khums of the commodity that he has bought to the Mujtahid.

Issue No. 8- If a person purchases a property on which Khums has not been paid, his transaction in respect to

Khums is void, unless a Mujtahid gives permission. In such a case, the Khums of the price of the transaction should be given to him, and if it is given to the seller, he should take it back and give it the Mujtahid.

Issue No. 9- If a person gives away to another person something on which Khums has not been paid, the amount of the Khums does not form his property, and if he wants to use it, he should pay its Khums.

Issue No. 10- If a person acquires wealth by way of trade, etc. from a person and does not know if he has paid its Khums or not, it will not be obligatory for him to pay its Khums.

Issue No. 11- If we know that a person does not pay Khums, but we are not sure whether the property he has given to us has been liable to Khums or not, like, it is probable that some property he has received by way of inheritance, or he has obtained a loan, and we think probably the property that he has given to us is from that, therefore, using such a property is of no harm, and it is not necessary to pay Khums on it. It is also permissible to accept the invitation of such persons or offer prayers in their houses, unless we know that the food he has prepared for us or his house has been purchased with the money he has not given its Khums.

Issue No. 12- The beginning of the Khums year for a person is his first earning, and he cannot intentionally bring it forward or take it backward. And if he wishes to bring the beginning of his Khums year forward, he should calculate his account earlier than the designated time, and pay his

Khums, and then the same time will become the beginning of his Khums year.

Issue No. 13- One can pay his Khums as and when he earns a profit during a year, and it is also permissible to delay payment of Khums till the end of the year in order to pay off his probable expenses from it.

Issue No. 14- For the payment of Khums one can adopt the solar or the lunar year.

Issue No. 15- It is not necessary for a person who has no surplus income to have a Khums year.

Issue No. 16- If a person who has Khums year dies during the year, his expenses till his death should be deducted from his profit, and Khums should be paid on the balance.

Issue No. 17- If the price of a commodity one purchases for the purpose of business shoots up, and he does not sell it on considerations of trade and business, and its price falls during the year, it is not obligatory on him to calculate Khums on the increased prices. But, if its price remains up till the end of the year, one should pay its Khums at the head of the year, though its price after that falls again. This is in the event that the end of the year would be the time of selling it and keeps it on his own accord.

Issue No. 18- If a person possesses some goods other than merchandise, from which Khums has been paid by him if its price shoots up, and he sells it, he will pay Khums on the excess gained. Similarly, if a sheep for which he has paid

Khums becomes fat, and he sell it, he should pay Khums on the increased price.

Issue No. 19- If a person establishes a garden, with the intention of selling it after its price goes up, if it is the time selling it, he should pay Khums on it. But, if his intention is to use its fruits, he should pay Khums on the fruits, and pay Khums on the garden itself when he sells it.

Issue No. 20- If a person has a few businesses and jobs, for example, he has farming industry and labor income, he should calculate the benefits of all these at the end of the year, and if it exceeds his expenditure for the year, he should pay its Khums.

Issue No. 21- There is no Khums on one's expenditure during the year like food, dress, purchase of house, furniture, marriage, dowry of daughter and Wajib or Mustahab Ziyarat, and giving away as a gift or a prize, having guests, etc., provided that it is normal for his status. Only what is left surplus at the end of the year, Khums should be paid on.

Issue No. 22- Whatever a person spends on Nadhr and Kaffara is a part of his annual expenditure.

Issue No. 23- If a person needs to have his own house, whatever he spends on purchasing the house, has no Khums, but if his annual income does not suffice to purchase the house and has to save money for a couple of years to be able to buy a house, there is Khums on the money that a year has passed on it. However, if, for example, he buys the land for the house in the first year, and the building materials

in the second year, and pays the builders' wages in the third year, then, there is no Khums on either of them.

Issue No. 24- People who prepare their graves or Kafan long before they die, they should pay Khums on them if a year passes on them.

Issue No. 25- There is no Khums on the wealth or property once Khums has been paid on it, unless it grows or its price goes up.

Issue No. 26- If a person who earns profit from his work and trade, has some other property on which Khums is not liable, or on which Khums has been paid, he can separate them and take his expenditure for the year only from the profit earned from his work or business in that year.

Issue No. 27- If a person purchases provision for his use during the year with the profit made by him from his work and trade, if at the end of the year a part of it remains unused, he should pay Khums on it.

Issue No. 28- If a person purchases his household accessories during the year, they are not liable to Khums. And if their needs cease to exist later, it is not necessary to pay Khums on them. Similarly, when a woman becomes old and no more needs her ornaments for adornment, they will not be liable to Khums.

Issue No. 29- The books that students buy from the profits of their work and trade, if they are in need of them, no Khums is payable on them. However, if they are of no need to them for the time being, and their purpose of buying them

is the future need of them in the next years, then, Khums should be paid on them.(By need of a book, it is not meant that it should be in constant use, or in every day or every month use, even if it is not needed during the whole year, but if its presence in the library for the time of need is necessary, this will be reckoned as need). Similarly, tools and equipments such as fire extinguishers in places where there is fear of fire or emergency medicines and first aid kits in the house are all reckoned as living expenditure and are not liable to Khums, though they may not, by chance, be used even once during the whole year.

Issue No. 30- If a person does not make any profit in the beginning of the year, and spends his capital, and then makes some profit before the year ends, he is allowed to deduct the amount spent from his capital, from the profit.

Issue No. 31- If a part of the capital is lost due to trade and work, so that it could be counted as a part of transaction loss, a person can deduct the lost amount from the profit made in the same year. However, if the loss is due to other events such as theft etc.,, then, he cannot deduct it from the profits, unless with the remaining capital he will not be able to do a business which is within his status.

Issue No. 32- If something else other than capital is lost from his wealth due to breaking, fire and theft, if he needs that thing during that year, he can procure it from the profit made by him during the same year.

Issue No. 33- If a person borrows money in the beginning of the year to meet his expenses, and makes profit before the

year ends, he can deduct the borrowed money from his profit. And if he does not make any profit throughout a year, and borrows money to meet his expenses, he can pay the borrowed money from the profit made by him during the succeeding years.

Issue No. 34- The debts a person is under obligation to pay, whether they are due to his living expenditure, loss, or compensation, etc., can be paid from the profit of the year, but the debts that he pays through installments, only the installments that he has to pay in that year will be counted as part of the expenditure of that year.

Issue No. 35- If a person takes a loan to increase his wealth, or to purchase a property which he does not need, he cannot repay that loan from the profit earned during that year. But, if the loan taken out by him, or the thing purchased with it, is lost for some reasons, and is obliged to pay his loan back, he can pay the loan out of the profit made by him during that year.

Issue No. 36- A person who has never paid Khums since he became liable for it, and has had profits, and has purchased household equipment, and now has become aware of his duty on paying Khums and wishes to fulfill his duty, and purifies his life, if he has bought from the profits of his trade something which he does not need it and one year has passed since he bought it, he should pay Khums on it. And if he has bought household equipment and other necessities, in accordance with his status, it is not necessary to pay Khums on them, if he knows that he purchased them during the year with the same year's profit. And if he does not know

whether it has been during the year or after the year has passed, he should make compromise with the Mujtahid, i.e., he should calculate all his doubtful property and the Mujtahid will give an estimate of his dues in regards to Khums and will compromise with him, then, after paying the Khums his entire property will become pure.

Issue No. 37- If a person possesses numerous dresses, also rings, ornaments and different household equipment, if he is in need of all of them, and have been acquired from the profits of the same year, they are not liable to Khums, but if they exceed his needs, then, the extra quantity is liable to Khums.

Issue No. 38- The money which is spent on buying haraam things, like the equipments of gambling or other unlawful entertainments, is liable to Khums.

Issue No. 39- The pension or the redundancy payment is counted part of the same year's profit, and if nothing of it is left by the end of the year, is not liable to Khums, but, if it exceeds, then it is liable to Khums.

2- Minerals

Issue No. 40- It is Wajib to pay Khums on anything which is extracted from the mines of gold, silver, lead, iron, copper, coal, oil, sulphur, sulphate, salt and any other mines and various metals, if the value of a thing which is extracted from a mine reaches the taxable limit (20 gold Dinars), after deducting the expenses which he has incurred from it.

Issue No. 41- If a person acquires something from a mine, he should pay Khums on it whether the mine is over the ground, or under, and whether it is located in an owned land, or at a place which has no owner.

Issue No. 42- If they extract from a mine which is on the land of another person, what is obtained from it belongs to the owner of the land. And as the owner of the land has not spent anything for extracting it, he should pay Khums on all the things which have been extracted. However, if extraction has been carried out by order of him, the expenditure should be deducted from the profit of the mine.

3- Treasure-Trove

Issue No. 43- A treasure-trove is a property which is hidden underground, or in a mountain or a wall or in a tree.

Issue No. 44- If a person finds a treasure-trove in a land which does not belong to anyone, and the owner of the treasure-trove is not known at all, he can appropriate it, but he must pay Khums on it. And also, if he finds a treasure-trove in a land which he has purchased from another person, and after investigation he knows that it does not belong to the previous owners of the land or other people, he can take it as his property, but he must pay Khums on it.

Issue No. 45- There is a taxable limit on a treasure-trove of 20 golden Dinars. It means that anything found in the treasure, if it is equal to the above mentioned value, it will be obligatory to pay Khums on it, but if it is less than that, it will not be obligatory to pay Khums on it.

Issue No. 46- If a person spends expenses on the extraction of a treasure, he should deduct it and pay Khums on the remainder.

Issue No. 47- If two or more persons find a treasure-trove, they will all be sharing in it and they will act according to the agreement they have made; and if the share of each one of them reaches the taxable limit, it will be liable to Khums.

4- Halal Property mixed up with Haraam Property

Issue No. 48- If halal property gets mixed with haraam property in such a way that it is not possible to identify one from the other, and the quantity of haraam property and also its owner, none are not known; one should pay the Khums of that property, and the rest will be halal for him.

Issue No. 49- If halal property gets mixed with haraam property, and the person concerned knows the quantity of haraam property, for example, he knows that that one-third of it is haraam, but does not know its owner, he should give away that quantity to the Mujtahi.

Issue No. 50- If halal property gets mixed with haraam property, and the person concerned does not know the quantity of haraam property, but knows its owner, they should come to some understanding and agreement with each other , and if the owner of the property does not give consent, then, if he knows that a certain quantity for sure belongs to him, for example one-fourth of the property, but is doubtful in more than that, he should give him the quantity that he is sure of, and the part that might be his, divide between themselves into half.

Issue No. 51- If a person pays the Khums of halal property which is mixed up with haraam property, and later learns that the quantity of haraam has been more than the Khums, as an obligatory precaution, he should pay the quantity that he knows has been more than Khums to the Mujtahid.

Issue No. 52- If a person knows that his property is mixed with other people's properties, and its quantity is known, and knows that the owner is one of a group, but cannot identify him, he should divide it among all of them equally.

5- Gems Obtained by Sea Diving

Issue No. 53- If one obtains gems like corals and pearls, etc., from the sea-bed by diving into the sea, he should pay Khums on it

Issue No. 54- If a person takes out gems from the sea by some equipments without diving, or obtains from the surface of the sea, it is an obligatory precaution, to pay its Khums.

Issue No. 55- Fish and other animals caught from sea are not liable to Khums. However, they will be included in the profits of one's work and trade and at the end of the year if something from it or of its value is left extra, then that will be liable to Khums.

Issue No. 56- Gems brought out of big rivers in which gems are produced and shells are hunted will also be liable to Khums.

Issue No. 57- If people whose profession is diving or extracting minerals, pay Khums on what they find and their

incomes exceed their expenses at the end of the year, it will not be necessary to pay Khums on them again.

6- Spoils of War

Issue No. 58- If Muslims fight against the infidels by order of the infallible Imam (A.S.) and in the war acquire some booty, they should pay Khums on what remains after deducting the expenses incurred for its protection and transport.

Issue No. 59- If Muslims fight the infidels with the permission of the private deputy or the public deputy of the Imam (A.S.) and acquire some booties, they should pay Khums on it.

Issue No. 60- Heavy weapons which are used in today's wars and are not of personal use, the Mujtahid and the Guardian of Muslims can exclusively let at the disposal of the Army of Islam.

Issue No. 61- The spoils of war on which Khums should be given include only the movable ones that by paying Khums on them will be the combatants' possession. But the lands which have been seized in the fighting against the infidels belong to the Muslim public and are not liable to Khums.

7- Land Purchased by a Zimmi Kafir from a Muslim

Issue No. 62- If a Zimmi non-believer, that is, a disbeliever who is living as a sound minority alongside Muslims and has accepted the conditions of Zimmi, purchases land from a Muslim, he should pay its Khums.

Issue No. 63- If a Zimmi non-believer sells the land purchased from a Muslim to another Muslim, Khums does not quit.

Disposal of Khums

Issue No. 64- Khums should be divided into two parts. One part is Sahme (share of) Imam (A.S.), and the other is Sahme Sadat that should be given, with the permission of the Mujtahid, to Sadat who are poor or orphan, or who have become stranded without money during their journey and are in need, (though they may not be poor in their own hometown). But the Sahme Imam (A.S.) should be given, during the present time, to a just Mujtahid or his representative to be spent for such purposes which are of Imam's consent for the good of Muslims.

Issue No. 65- A part of Sahme Imam (A.S.) can be spent for building mosques, hospital, infirmary, and schools only with the permission of the just Mujtahid.

Issue No. 66- An in debtor, if the Mujtahid agrees, can exchange some of his dues with him or his representative, and undertake it as his obligation and pay it by installment.

Issue No. 67- If a person wishes to pay the Sahme Imam (A.S.) to a Mujtahid other than the one he is following, he may do so if he knows that the Mujtahid he follows and the other Mujtahid spend Sahme Imam (A.S.) in the same way.

Issue No. 68- There are two ways to identify the Sadat:

1- Two just persons confirm that a person is Sayyid.

2- He is known in his town or community that he is Sayyid.

Issue No. 69- If Sahme Sadat is more than the needs of the Sadat, it should be given to a just Mujtahid so that he could spend on other uses that he thinks fit, and if it is less than the needs of the Sadat, one may give them from the Sahme Imam by the permission of the Mujtahid.

Issue No. 70- It is not necessary to tell a Sayyid that this money is from Khums. In fact, he can give it to him as a gift, but makes the Niyyat of Khums. It also applies to the Sahme Imam (A.S.) that will be given to the deserving people by the permission of the Mujtahid.
