

Lesson 49

Topic: **Khums**

Chapter One: Khums

[Know that **whatever thing** you may come by, a **fifth** of it is for **Allah** and the **Apostle**, for the **relatives** and the **orphans**, for the **needy** and the **[stranded]** traveler, if you have faith in Allah and what We sent down to Our servant on the Day of Distinction, the day when the two hosts met; and Allah has power over all things]. 8:41

Khums literally means one-fifth.

Categories of Assets Liable to Khums...

1. Profits and Gains from Earning and Trade Surplus to Expenses

It is obligatory to pay the khums on the surplus of what is obtained through trade and earnings throughout the year.

Setting the beginning of the fiscal year

It is mandatory for the **businessman**, shop owner, professional, and suchlike to pay khums – at the end of the fiscal year.

One must set a specific day in the year [to pay khums]. Alternatively one is obliged to pay khums on everything that immediately comes into one's possession.

It is permissible to bring forward the date of paying the khums...

...but to put back the date, it must be with the permission of the Hakim as-shar'i or by paying the khums for the period between the start of the year and up to the time of postponement.

When **specifying the start of the fiscal year, for a person who has never calculated** and paid khums before, is it mandatory to take into account everything in his possession...

...through *mosalahah* (settlement) with the marje' or his *wakeel*.

If one receives a cash sum, of one thousand Rials say, one week or one month before the start of his fiscal year, it is mandatory to subject the said sum to khums.

If one's salary is delayed, and his new fiscal year starts, in this case, one required to khums the delayed wage.

Expenses of the year

The amount one spends on food, drink, clothing, household furnishings, house purchase, marriage, daughter's dowry if it cannot be provided at the time of her marriage, ziyarah, and suchlike are not subject to khums...

If this expenditure is considered **appropriate for one's status** and one is not considered to have been extravagant.

Money spent on *nadhr* or *kaffarah* is treated as expenses of the year, as well as that which is given away to another person as a gift or as a prize, provided it is considered reasonable for one's status.

Capital

Case: If a person does not make a profit in the beginning of the year, and spends from the capital, but before the end of the year makes some profit, one may deduct what he spent from his capital during the year from this profit.

Mahr

Khums is not levied on Mahr and it is the husband's duty to pay it.

Inheritance

No khums is on inheritance. If one inherits money and learns that the testator did not pay khums on it, then it is the beneficiary's duty to pay the khums.