

# The Rules of Khums

## Seven instances of khums

**Issue 612:** Khums is obligatory in seven things:

1) The benefits of earnings and labor 2) Minerals 3) Treasures 4) Lawful wealth mixed with unlawful wealth 5) Valuables obtained from the sea by diving 6) Spoils of war 7) Lands which non-Muslims (Zhimmi) have purchased from Muslims (according to obligatory precaution). The rules of these will be given explanations in the upcoming issues.

### 1) The Benefits of Earnings and Labor

**Issue 613:** Whenever a person by means of agriculture, manufacturing, trade or by means of being a laborer or employee in various establishments, if he obtains a profit above the expenses for the year for himself, and his dependents and children and other persons whom he maintains, it is obligatory to give Khums (one fifth) on the excess according to the details which will be mentioned afterward.

**Issue 614:** There are no differences between the types of earnings and profits. However, when someone takes a sum of money as a loan from another person, there is no Khums (obligatory) on it. Likewise, there is no Khums on properties that are inherited except when it is known that the deceased did not give Khums (on that property) or that he was liable for Khums on property other than what was inherited.

**Issue 615:** When someone was given something and it was in excess of his expenses for the year, the obligatory precaution is that he pays Khums. Likewise, if an inheritance is received from a distant relative and he was not informed (of the inheritance) and it had not occurred to him that he would inherit from (the relative), in this situation the obligatory precaution is also to pay Khums on that inheritance.

**Issue 616:** Whenever a property is endowed to specific individuals. For example, if a property was endowed to one's own son(s) and if that property has benefits and excess over the expenses of the year, Khums is obligatory upon it.

**Issue 617:** There is no Khums on that which the person deserving (Mustahiqq) of Khums receives as Khums or Zakah although it exceeds his yearly expenses due to specific reasons. However, when the profit of the property which reaches him by this means exceeds his yearly expenses, it is obligatory that he give Khums. For example, the yield of a tree is given as Khums and its fruit exceeds his yearly needs.

**Issue 618:** The beginning of the year specified for Khums for everyone is from the start of people receiving earnings. Meaning, when a person begins a business or earning or manufacturing or agriculture other than these, the time the first earnings reach him it is the beginning of his Khums year. He is not able to advance or postpone that (date) intentionally. If he desires to advance the beginning of the year, its method is to establish his yearly calculation before the appointed time and to pay his Khums. Then, that time is the beginning of his Khums year.

**Issue 619:** It is permissible for people to pay Khums on profits which they obtain during the year (meaning, at the time when the profit comes to them). However, it is permitted to delay the payment of Khums until the end of the year so that one can take his probable expenses from it.

**Issue 620:** It is permitted to make the standard for the Khums year to be the solar year or the lunar (Hijri) year.

**Issue 621:** It is not obligatory for he who does not exceed his yearly expenses to specify the beginning of the year for Khums.

**Issue 622:** There is no Khums on the expenses of the year and expenditures. Meaning, that which people spend during the year for food, clothing, residence, home furnishings, marriage, marriage preparations, the obligatory and recommended Ziyaarah, gratuities, gifts, accommodations and things which are similar to that, there is no Khums upon it with the condition that there was no extravagance in this matter. The Khums is only on what is in excess of that.

**Issue 623:** It is customary in many families to establish marriage arrangements in stages. If a number of years pass, the Khums is obligatory except that the marriage preparations are held in a particular country so that this is not a defect for which the family is to be blamed or it is commonly deemed as the responsibility of (the girl's) father, then, there is no Khums in this situation.

**Issue 624:** All properties on which the Khums has been taken once, payment of Khums another time is not connected to it, except if it incurs growth or it increases in value.

**Issue 625:** There is no Khums on expenditures for the pilgrimage (Hajj) and the recommended (Mustahabb) Ziyaaraat when the expenditures were taken from the same year as we have said. If someone is compelled to register his name for pilgrimage and pays money for that (and awaits his turn or his name is selected for Hajj by lottery. That money is considered taken from the expenses of the year and there is no Khums upon it in that year nor the successive years.

**Issue 626:** There is no Khums on capital which is needed and it is not possible to conduct his life in a suitable manner with less than it. Meaning that it is permissible to take from the proceeds of this year and coming years and make it a liability of his capital. However, when paying Khums brings no harm to him and his work, it is obligatory that he give its Khums whether the capital is the capital of business or agricultural land or a property or real estate or a tool of work (like a car).

**Issue 627:** It is not permitted (for a person) to disburse his property as long as Khums has not been paid upon it, the intention alone of paying the Khums does not suffice. Likewise, it is not permitted to assume (the amount) of Khums in his responsibility and disburse the property. If he has disbursed it, it is forbidden in reality. If that property is ruined, it is obligatory to pay its Khums

**Issue 628:** He who is obligated to pay an amount of Khums, when the Religious Jurist settles (on the amount of the payment by accepting the payment and returning it to the payee as a loan) and gives permission to utilize this property (of course, with due attention paid to the interest of the needy). If after that, he acquires some benefit and profit from that property, it belongs to him.

**Issue 629:** Whenever, a young child has a profit and it exceeds his yearly expenses, it is obligatory upon him to pay its Khums after becoming mature (Baaligh), according to obligatory precaution.

## 2) Minerals

**Issue 630:** The Khums on something which are produced by a mineral such as: gold, silver, lead, iron, copper, coal, petroleum, sulfur, turquoise, salt, minerals and types of metals, the obligatory precaution of that it does not have to be a specific portion in that (mineral). Meaning that whatever mineral is extracted, be it small or large, Khums is given.

**Issue 631:** Gypsum, lime, red clay and whatever is similar to those which the title of a mineral can be applied upon, Khums is obligatory for it. Likewise, (it is obligatory on) various types of stones.

**Issue 632:** Khums is obligatory on minerals whether it be in the ground or above the ground, whether in privately owned lands or lands without an owner, whether the Muslim or the non-Muslim extracts it, or whether (the one extracting it) is mature (Baaligh) or immature. In the situation that the one extracting (the mineral) is a child, his guardian (Waliy) must pay the Khums on behalf of the child.

**Issue 633:** Expenditures used in the extraction of minerals and their refinement (when refinement is needed), and, likewise, the sum paid for lease (or rent) of the mine is taken from that which is extracted and Khums is given on the remaining amount. However, the expenses incurred within the year are not (subtracted from this sum).

**Issue 634:** When a significant mine is in lawful lands (Mubaah) or surrendered lands (Mamlookah), the Religious Jurist (Al-Haakim Ash-Shar', meaning the just Mujtihad), may supervise the process of extraction and utilize it in the benefit of the Muslims and toward their expenses. In this situation it is

obligatory upon the extractors to heed the view of the Religious Jurist and his opinions.

**Issue 635:** When an Islamic government extracts minerals, Khums is not obligatory upon the government.

### **3) Treasures**

**Issue 636:** A treasure (Kanz) is property concealed underground or on a mountain or in a wall or the inside of a tree and it is customarily said to be a treasure.

**Issue 637:** If a person happens upon a treasure on a property that has no owner and no owner of that treasure had ever been known, the treasure belongs to the finder and Khums is obligatory upon it. Likewise, when a property is purchased from someone and a treasure was happened upon and it is known that it does not belong to the previous owners, the treasure is the finder's and Khums is obligatory.

However, when it is possible that it belongs to one of the previous owners, it is obligatory according to obligatory precaution to notify (the previous owners) and inform them (of the find). Then, if it is established that it does not belong to the previous owners, the finder should inform whoever were the prior owners of that land. If it is established that it does not belong to any one of them, it belongs to the finder and it is obligatory that he pay Khums.

**Issue 638:** There is a quantity when reached Khums becomes obligatory. The quantity (Nisaab) is one hundred and five (105) Mithqaal of Silver for fifteen (15) Mithqaal of gold. Meaning that when the value of the treasure reaches this amount, Khums becomes obligatory for it. As for when the quantity was less than this amount, then, there is no Khums obligatory upon it.

When the value does not reach fifteen Mithqaal of gold but it does reach 105 Mithqaal of silver, it is obligatory to pay Khums on it, and vice versa.

### **4) Lawful Property Mixed with unlawful Property**

**Issue 639:** When lawful property is mixed with unlawful property in such a manner that it is not possible for people to distinguish the lawful from the unlawful and the quantity of the unlawful property is not known nor its owner, it is obligatory to (base) Khums on the entire property and the property after payment of the Khums will become lawful.

**Issue 640:** When lawful property is mixed with unlawful property, if its quantity is known (for example, it is known that a third of it is unlawful) but its owner is not known, it is obligatory to utilize that amount in those things that Khums is utilized for and charitable uses together (like poor Sayyids).

**Issue 641:** When lawful property is mixed with unlawful property and the quantity is not known but the owner is known. It is obligatory to come to a mutual agreement with the owners (in that each are in

agreement with the others). As for when the owner is unknown and the quantity is known specifically with certainty (for example a quarter of the property is unlawful) and there is doubt in whether it exceeds that amount, it is obligatory to give that amount for which there is certainty. The excess amount which is likely to be (the unknown owner's property) is halved (between the owner of the lawful and the unknown owner of the unlawful).

## 5) Valuables Extracted by Diving

**Issue 642:** When people extract valuables, like pearls and coral, from the sea by diving it is obligatory that they pay Khums upon it with the condition that its value, after deducting the cost incurred for its extraction, is not less than one Mithqaal of gold (in coin. A Mithqaal Shar'i is 18 grains, three fourths of the common Mithqaal). It is the same whether this valuable is a mineral or something that grows in the sea, the same whether extracted by diving one time or numerous consecutive dives with a short break considered normal, all of it is (counted as one dive). It is the same whether that which is extracted is from one genus (type of matter) or various types.

**Issue 643:** When a number of individuals have a partnership in extracting of valuables from the sea, it is not necessary, according to precaution, that the share of each of them reach the extent of the specific quantity (Nisaab). Rather, when the total sum reaches the extent of the specific quantity, the Khums becomes obligatory upon it.

## 6) The Spoils of War

**Issue 644:** When the Muslims are at war with the non-Muslims by command of the infallible Imam, peace be upon him, then, the Muslims obtain spoils (Ghanaa'im) from the war, it is obligatory to pay Khums upon it. However, (it is taken) after calculating and first removing the expenses incurred in preserving, carrying and transporting (the spoils).

**Issue 645:** When the Muslims are at war with the non-Muslims by permission of a particular representative of the Imam, peace be upon him, or a general representative, and spoils are obtained, it is obligatory that they pay Khums on the spoils according to obligatory precaution.

**Issue 646:** Large scale arms which are obtained in present wars are subject to Khums and it is not possible for an individual to utilize it, like tanks and cannons. It is permissible for the Religious Jurist (Al-Haakim Ash-Shar') or the Guardian of the Affairs of the Muslims (Waliyul-Amr) to place (these materials) under the particular utilization of the Islamic army.

**Issue 647:** It is proper for the Muslims to take possession of the property of non-Muslim combatants (in war). Khums is obligatory to be withdrawn first, except when possessing their property necessitates harm to the Muslims, such as if they are mentioned in a bad manner.

## 7) Land that the non-Muslim Resident Purchases from a Muslim

**Issue 648:** When a non-Muslim resident (Zhimmi—and they are the people of the book – the Ahlul-Kitaab – who are living under the auspices of Islam and are required to observe the conditions of non-Muslim residents) purchases land from a Muslim, it is obligatory that he pay Khums on the value or (remove Khums from) the land itself, according to obligatory precaution.

### The Disbursement of Khums

**Issue 649:** It is obligatory to divide (a payment of Khums) into two parts. Half of it is the Share of the Imam, peace be upon him (Sahm Al-Imam) and the other half is the Share of the Sadaat (Sahm As-Sadaat – the Sadaat are the descendants of the Holy Prophet, peace be upon him and his family). It is obligatory to give the Share of the Sadaat to the poor Sadaat or the needy Sadaat orphans or the Sadaat wayfarer (in other words he who has lost his money or depleted his money during a journey and becomes needy) although (the wayfarer) may not be poor in his own hometown.

It is obligatory in our times to give the Share of the Imam, peace be upon him, to the just Mujtahid or his representative (Wakeel) in order that he disburse it in whatever the Imam desires, peace be upon him, in the benefit of the Muslims, particularly in institutions and maintenance of the religious Howzaat 'Ilmiyyah and similar things.

**Issue 650:** It is only permitted to use the part of the share of the Imam, peace be upon him, in the construction of Mosques, Husainiyyahs, hospitals, clinics and Madrasahs, when those are completed with the permission of the just Mujtahid while observing preference (in the nature of the projects). However, it is not permitted to disburse the Share of the Sadaat except for Sadaat whose categories we have mentioned.

**Issue 651:** Whomever is liable for one of the religious dues (like Khums), when the Mujtahid or his representative has a view in settling (a Khums payment) it is permissible that the quantity of Khums is to be paid to him (the Mujtahid), then, he will make a loan from it (for the person making the payment). The (payment) of Khums is based on his liability and it can be paid by installments.

**Issue 652:** It is not permitted to give the Share of the Sadaat to whom we have mentioned from the Sadaat without permission of the Religious Authority (According to obligatory precaution. Likewise, the share of the Imam, peace be upon him, that is given without the permission of the Religious Authority is not proper except when the Mujtahid endorses (that disbursement) afterward and is satisfied with it.

**Issue 653:** When someone desires to pay the Share of the Imam, peace be upon him, to a Mujtahid whom he does not follow (in Taqleed), that is not permissible except when it is known that Mujtahid and the Mujtahid whom he follows both disburse the Share of the Imam in one manner.

**Issue 654:** It is not allowed for the Sadaat to accept more than his yearly expense from Khums,

according to obligatory precaution.

**Issue 655:** He who has a debt due from a needy Sayyid, it is permitted to consider his debt (to be taken) from Khums. However, it is necessary in the Share of the Imam, peace be upon him, to seek the permission of the Religious Jurist.

**Issue 656:** It is not obligatory to say to the needy Sayyid: This money is from Khums. Rather, it is permissible to give it under the title of a donation and intend it to be Khums. Likewise, is the situation with the Share of the Imam which is given to needy individuals with the permission of the Religious Jurist.

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