

Khums

Issue 1760: * Khums is obligatory on the following seven 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. As commonly held, a land which a zimmi (a non-Muslim living under the protection of Islamic Government) purchases from a Muslim.

Profit from Earning

Issue 1761: If a person earns by means of trade, industry or any other ways of earning, like, if he earns some money by offering prayers and fasting on behalf of a dead person, and if 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 1762: If a person acquires wealth without having worked for it, like, if someone gives him a gift, and that wealth exceeds his own annual expenses, he should pay Khums from the excess.

Issue 1763: * There is no Khums liability on Mahr which a wife receives, nor on the property, which a husband gets in exchange of divorcing his wife by way of Khula, and the same rule applies to the property which one inherits according to the genuine laws of inheritance. If a Shia Muslim inherits from a source which is not accepted in our Fiqh, like inheriting from a distant relative despite his heirs being present (Ta'seeb), it will be considered a gain, and Khums will have to be paid from it. Similarly, if a person

inherits from an unexpected source, neither from his father nor from his son, then as an obligatory precaution, he will pay Khums from that inheritance if it exceeds his annual expenses.

Issue 1764: * If a person inherits some property and knows that the person from whom he has inherited did not pay Khums from it, he (the heir) should pay its Khums. And if that property is itself not liable for Khums, but the heir knows that the person from who he has inherited, owed some Khums, he should pay it from the deceased's estate. But in both the cases, if the person from whom he inherits did not believe in Khums, or never paid it, then it is not necessary for the heir to pay off the Khums owed by the dead.

Issue 1765: If a person saves from the annual expenses because of economising and frugality, he should pay the Khums.

Issue 1766: * If the expenses of a person are borne by somebody else, that person should pay Khums on his entire earning.

Issue 1767: If a person gives away a property as Waqf to some individuals, like his sons, and if they do farming and planting trees on that property, and acquire from it an earning which exceeds their annual expenses, they should pay its Khums. Similarly, if they profit from that property in some other manner, like if they lease it out, they should pay Khums from the amount which exceeds their annual expenses.

Issue 1768: * If the wealth received by a poor man, by way of obligatory or recommended Sadaqah, exceeds his annual expenses, or if he earns profit from the property given to him, like, if he gets fruit from a tree which has been given to him, and that exceeds his annual expenses, he should pay Khums from it. But wealth which he has received as Khums or Zakaat is not liable for any Khums.

Issue 1769: * If a person purchases a commodity with the money on which the Khums has not been paid, that is, if he says to the Shia Ithna Asheri seller: "I am purchasing this commodity with this money," the transaction will be in order in respect of the entire property, and Khums will apply to the commodity which he has purchased with that money. And no permission and acknowledgement of a Mujtahid will be necessary.

Issue 1770: If a person purchases a commodity, and after the transaction, pays its price from the money from which Khums has not been paid by him, the transaction will be in order, but he will be indebted to those who deserve to receive Khums, for the sum he has paid to the seller.

Issue 1771: * If a Shia Ithna Asheri person purchases something on which Khums has not been paid, the Khums will be the liability of the seller, and the buyer is not responsible for anything.

Issue 1772: * If a person gives a gift to a Shia Ithna Asheri, from which Khums has not been paid, one fifth of it is the liability of the donor himself, and one who gets the gift is not required to pay anything.

Issue 1773: If a person acquires wealth from an unbeliever, or a person who does not believe in paying

Khums, it will not be obligatory for him, that is, the person who receives, to pay Khums.

Issue 1774: * It is obligatory on the merchants, the earners, the artisans, and others like them that when a year passes since they started earning, they should pay Khums from whatever is in excess of their expenses for one year. And if a person who is not earning, makes an unexpected gain, he should pay Khums after a year has passed since he gained, on the savings which exceeds his expenditure for that year.

Issue 1775: A person can pay 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. And there is no objection if one adopts the solar year for the payment of Khums.

Issue 1776: If a merchant or an earner fixes a year for payment of Khums, and makes a profit, but dies during the same year, his expenses till his death should be deducted from the profit, and Khums should be paid on the balance.

Issue 1777: If the price of a commodity one purchases for the purpose of business shoots up, and he does not sell it, and its price falls during the year, it is not obligatory on him to calculate Khums on the increased prices.

Issue 1778:* If the price of a commodity which a person purchases for the purpose of business shoots up, and he does not sell it till after the end of the year, expecting that the price will rise, and then the price falls, it is obligatory for him to calculate Khums based on the increase in the price.

Issue 1779: * 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, the tree which he has purchased bears fruit, or a sheep which becomes fat, and if his object in maintaining them was to earn profit, he should pay Khums from the price increase. In fact, even if it was not his object to earn profit, he should pay Khums on them.

Issue 1780: * If a person establishes a garden, with the intention of selling it after its price goes up, he should pay Khums on the fruit, the growth of the trees and the increase in the price of the garden. But, if his intention is to sell the fruit of the trees and benefit from its value, he should pay Khums on the fruit only.

Issue 1781: If a person plants willow, plane tree and other trees like them, he should pay Khums on their growth every year. And similarly, if he makes profit from the branches of the trees which are cut every year, and the price of these branches alone, or the same added with other profits made by him, makes his income exceed his expenditure for the year, he should pay his Khums at the end of each year.

Issue 1782: * If a person has a few sources of income, for example, he receives rent for his property and is also engaged in trade, if they are all considered as one business, he should pay Khums at the

end of the year from what exceeds his expenses. And if he makes a profit in one source and sustains loss in another, he can offset his loss of one with the profit of the other. But if he has two different businesses, like, if he is engaged in trade as well as farming, he cannot, as an obligatory precaution, offset the loss in one with the profit made from the other.

Issue 1783: A person can deduct from his profit, the expenditure which he incurs in making profit, like, on brokerage and transportation, and it is not necessary to pay Khums on that amount.

Issue 1784: No Khums is payable on what one spends from his profit during the year on food, dress, furniture, purchase of house, marriage of son, dowry of daughter, Ziyarat etc., provided that it is not beyond his status, and he has not been extravagant.

Issue 1785: Whatever a person spends on Nadhr and Kaffarah is a part of his annual expenditure. Similarly, what he gives away as a gift or a prize is included in his annual expenditure, provided it is not beyond his status.

Issue 1786: * If a person cannot prepare all the dowry for his daughter at the time of her marriage, and has to do so over a few years, and if it is deemed unbecoming for him not to give away any dowry, Khums will not be liable on what he purchases during the year, provided it is within his means. But if he exceeds his means, or spends the profit of one year to buy the dowry in the following year, he will pay its Khums.

Issue 1787: Whatever a person spends for his journey to Hajj and other Ziyarats (pilgrimages) is reckoned to be part of his expenditure of the year in which he spends it, and if his journey extends till part of the next year, he should pay Khums on what he spends during the second year.

Issue 1788: * If a person who earns profit from his work and trade, has some other property on which Khums is not liable, he can calculate his expenditure for the year from the profit earned from his work or business.

Issue 1789: * If a person purchases provision for his use during the year, with the profit made by him, and at the end of the year a part of it remains unused, he should pay Khums on it. And if he wants to pay its value, which may have increased since he brought the provision, he should calculate the price prevailing at the end of the year.

Issue 1790: * If a person purchases household accessories with the profit earned by him before paying Khums, it is not necessary for him to pay Khums on them if their need ends after the year ends. There will no liability of Khums if their needs cease to exist during the year, but they must be those articles which are kept for many years, like the winter and summer dresses. Other than these, Khums will be, as an obligatory precaution, liable as soon as their need is over. Similarly, when a woman no more needs her ornaments for adornment, Khums will have to be paid on it.

Issue 1791: If a person does not make any profit during a year, he cannot deduct his expenditure of that year from the profit which he makes in the next year.

Issue 1792: * 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 1793: * If a part of the capital is lost in trade etc., a person can deduct the lost amount from the profit made in the same year.

Issue 1794: * If something else other than capital is lost from his wealth, he cannot procure it from the profit made by him. But if he needs that thing during that very year, he can procure it from the profit.

Issue 1795: * If a person does not make any profit throughout a year, and borrows money to meet his expenses, he cannot deduct the borrowed amount from the profit made by him during the succeeding years. But, if he borrows money in the beginning of the year to meet his expenses, and makes profit before the year ends, he can deduct the borrowed amount from his profit. Similarly, in the first case mentioned above, he can deduct his debt from the profit made during the year, and that part of the profit will not be liable for Khums.

Issue 1796: * 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. However, if the loan taken out by him, or the thing purchased with it, is lost, he can pay the loan out of the profit made by him during that year.

Issue 1797: * A person can pay the Khums of the thing from itself, or he can also pay money equivalent to the value of the Khums for which he is liable. But if he wants to pay from another commodity which has not yet become liable for Khums, he cannot do so without the permission of Mujtahid.

Issue 1798: If a person becomes liable for Khums and he has not paid it although a year has passed, and also does not intend to pay it, he cannot have any discretion over that property. In fact, as an obligatory precaution, the position is the same (i.e. he cannot have any discretion over the property) even if he intends to pay Khums.

Issue 1799: A person who owes Khums cannot take responsibility for it, i.e. treat himself to be the debtor of those entitled to receive it, and use the entire property, and if he uses that property and it is lost, he should pay Khums on it.

Issue 1800: If a person who owes Khums makes a compromise with the Mujtahid, and takes responsibility for it, he can appropriate the entire property, and the profit he earns from it after the compromise, belongs to him.

Issue 1801: * If one partner pays Khums on the profit made by him, and the other partner does not pay

it, and he (the other partner) offers in the next year, as share of his capital, the property on which Khums has not been paid by him, the first partner who has paid Khums can have the right of disposal over that property, if the other fellow is a Shia Ithna Asheri Muslim.

Issue 1802: * If a minor child owns some capital, and profit accrues on it, Khums becomes liable and it is obligatory upon his guardian to pay the Khums. But if he does not, the minor child will have to pay it when he attains puberty.

Issue 1803: * If a person acquires wealth from another person, and doubts whether or not he has paid Khums on it, he has a discretion over it. In fact, even if he is certain that the other person has not paid Khums on it, he has the discretion over it if that person is a Shia Ithna Asheri.

Issue 1804: If a person purchases with the profit earned by him, a property which is not supposed to be part of his needs and annual expenses, it is obligatory on him to pay Khums on it at the end of the year. And if he does not pay Khums, and the value of the property increases, he should pay Khums on its current value. And besides property, the same rules apply to carpets etc.

Issue 1805: If a person who has never paid Khums since he became liable, purchases a property, and its price goes up, and if he had not purchased it with the intention to see its price inflated and sell – for example, if he had purchased a land for farming and paid its price out of the money on which he had not paid Khums, he should pay Khums on the purchase price. And if, he has paid to the seller the money on which Khums has not been paid by him, and told him: “I am purchasing this property with this money” he should pay Khums on the current value of that property.

Issue 1806: * If a person who has never paid Khums since he became liable for it, purchases with the profit of his trade, something which is not needed by him, and a year passes since he made that profit, he should pay Khums on that thing. And if he purchases household equipment and other necessities, in accordance with his status, it is not necessary for him 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, he should, as an obligatory precaution, make compromise with the Mujtahid.

Minerals

Issue 1807: * Gold, silver, lead, copper, iron, oil, steamcoal, Feerozah, Aqeeq, alum, salt or any other mineral are from Anfaal, which means that they belong to Imam (A.S.). But if anyone extracts them without any religious impediments, he can own them. And when they are of prescribed quantity, Khums must be paid on them.

Issue 1808: The taxable limit of a mineral is 15 common mithqals of coined gold i.e. if the value of a thing which is extracted from a mine reaches 15 mithqals of coined gold, the person concerned should pay Khums on it, after deducting from it the expenses which he has incurred.

Issue 1809: * If a person has derived profit from a mine, but the value of the thing which he has extracted does not reach 15 mithqals of coined gold, payment of Khums on it will be necessary when that profit alone or combined with other profits of his trade exceed his expenses for one year.

Issue 1810: * Chalk, lime, fuller's-earth and red clay are, as an obligatory precaution, minerals, and one who extracts them, is required to pay Khums if the value of that mineral reached the prescribed taxable limit. This will become obligatory without deducting annual expenses

Issue 1811: 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 1812: * If a person does not know whether or not the value of the thing extracted by him from a mine reaches 15 mithqals of coined gold, as an obligatory precaution, he should ascertain the value, as far as possible, by getting it weighed or by any other means.

Issue 1813: * If a few persons jointly extract something, and if its total value reaches 15 mithqals of coined gold, they should pay Khums on it, as a recommended precaution, even if the value of the share of each one of them may not be liable for Khums.

Issue 1814: * If a person extracts mineral by digging a land belonging to another person without his consent, the Fuqaha have said that it belongs to the owner of the land. But this is a matter of Ishkal, and a better alternative is that they come to some understanding between them, and if that fails, reference should be made to the Mujtahid for his decision.

Treasure – Trove

Issue 1815: A treasure trove is a property which is hidden underground, or in a tree or a mountain or a wall, and someone finds it out. It should be in such form that it can be called a treasure-trove.

Issue 1816: * If a person finds a treasure-trove in a land which does not belong to anyone, he can appropriate it, but he must pay Khums on it.

Issue 1817: * The taxable limit of a treasure-trove is 105 mithqals of coined silver or 15 mithqals of coined gold. It means that any thing found in the treasure should be equal to the above mentioned value of either of the metals before it becomes liable for Khums.

Issue 1818: * If a person finds a treasure-trove in a land which he has purchased from another person, and knows that it does not belong to the previous owners of the land, nor does it belong to any other Muslim or a Zimmi who may be themselves alive, or their heirs, he can take it as his property, but he must pay Khums on it. But if he has a strong feeling that the treasure may belong to the previous owner of the land, since the land and all in it was in his sole control, he should inform the previous owner. If it turns out that the treasure is not his, he should inform the owner preceding the previous owner, and so

on, and if he finds out that the treasure did not belong to them, he can appropriate it, but he must pay Khums on it.

Issue 1819: * If a person finds wealth in many containers buried at one place, and its total value is 105 mithqals of silver or 15 mithqals of gold, he should pay Khums on it. However, if he finds the treasure-trove at several places, it is obligatory on him to pay Khums on each one of those treasures whose value reaches the minimum taxable limit, and no Khums is payable on the treasure-trove whose value is lesser.

Issue 1820: * If two persons find a treasure-trove whose total value reaches 105 mithqals of silver or 15 mithqals of gold, they would not pay Khums on it if the share of each one of them may not come to the minimum taxable limit.

Issue 1821: * If a person purchases an animal, and finds some valuables in its belly, it is necessary for him to inform the seller or the previous owner about it, provided that he has a strong feeling that it could belong to either of them, and that they owned it together with what was in the belly of the animal. But if he finds that it does not belong to either, as an obligatory precaution, he will pay Khums on it, even if its value is less than the minimum limit. This rule applies to fish and its like, if they were looked after in a special place like fish farm, and someone supervised its feeding. But if the fish was caught from an open sea or a river, then it is not at all necessary to inform anyone.

When Halal Property gets mixed up with Haraam Property

Issue 1822: * If halal property gets mixed up in such a way that it is not possible to identify each from the other, and the owner of the haraam property and its quantity are not known, and if it is also not known whether the quantity of the haraam property is more or less than the due Khums, the person concerned should pay Khums, with the Niyyat of Qurbat on the entire property, to one entitled to receive Khums and such properties whose owners are unknown, and after the payment of Khums the balance will become halal for him.

Issue 1823: If halal property gets mixed up with haraam property, and the person concerned knows the quantity of haraam property, (irrespective of it being more or less than Khums) but does not know its owner, he should give away that quantity as Sadaqah on behalf of its owner, and the obligatory precaution is that he should also obtain permission from the Mujtahid.

Issue 1824: * If halal property gets mixed up 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 pay the owner a sum which would ensure that the amount due has been paid up. In fact, if the person concerned knows that it was due to his own negligence that the mix up occurred, then he should, as a precaution, pay more than what he feels might belong to the owner.

Issue 1825: If a person pays Khums on a property which has halal mixed with haraam parts, and learns later that the quantity of haraam property was more than Khums, he should give the excess as Sadaqah, on behalf of the owner of the property which has remained unlawful with him.

Issue 1826: * If a person pays Khums on a property which has been mixed up, or gives some property as Sadaqah on behalf of an unknown person, and if the owner turns up later, as an obligatory precaution, he must reimburse him his part, if he does not agree to the action taken.

Issue 1827: * If a halal property mixes up with haraam property, and the quantity of the haraam property is known, and the person concerned knows that the owner is one of a group, but cannot identify him, he should inform all of them. If one of them claims while others do not, or show no interest, he should hand over to the one who claimed. And if two or more people claim, he should refer to the Mujtahid for his decision after all attempts at compromise and understanding have failed. And if all of them in the group showed an interest, or did not present themselves for a compromise, then he will draw lots to determine the owner, and as a precaution, the lots will be drawn by the Mujtahid, or his Wakil.

Gems Obtained by Sea Diving

Issue 1828: * If pearls, corals or other gems are obtained from the sea-bed by diving, whether it is mineral or a growth, if it reaches $\frac{3}{4}$ mithqal of gold in value (= 3.51 g.) Khums should be paid on it, regardless of whether it was brought up after a single dive or more. But if the gems were brought up in two different diving seasons, and in each case, the minimum value limit of 3.51 g. of gold was not reached, it will not be obligatory to pay Khums on either. Similarly, when diving is done in partnership, and the share of each partner is not commensurate with 3.51 g. of gold in value, Khums will not be obligatory upon them.

Issue 1829: If a person takes out gems from the sea mechanically without diving, it is obligatory on him, as a precaution, to pay Khums on it. But, if he obtains them from the surface of the sea or from the sea-shore, he should pay Khums if his income from this source alone, or in combination with other profits made by him, exceeds his expenses for one year.

Issue 1830: Khums on fish and other animals which are caught by a man without diving is obligatory, if his income from this source alone, or combined with other profits made by him, exceeds his expenses for one year.

Issue 1831: * If a person dives into the sea without the intention of bringing out anything, and by chance lays his hand on a gem, and he intends to appropriate it, he should, as an obligatory precaution, pay Khums on it. As an obligatory precaution, he should pay Khums on it in every situation.

Issue 1832: * A person dives into the sea and brings out an animal which has a gem in its belly. Now, if that animal is one like a pearl oyster which usually contains a gem, he should pay Khums on it if it

reaches the minimum limit in value as explained. And if it has swallowed the gem by chance, then as an obligatory precaution, Khums must be paid on it, even if it does not reach the minimum limit of the value.

Issue 1833: If a person dives in big rivers like Tigris and Euphrates, and brings out a gem, he should pay Khums on it if gems are usually produced in those rivers.

Issue 1834: * If a person dives in water and brings out some ambergris, he should pay Khums on it if it has the minimum limit value = 3.51 g. of gold. If he obtains it from the surface of the sea, or from sea-shore, the same rule will apply.

Issue 1835: If a person whose profession is diving or extracting minerals, pays Khums on what he finds, and his income exceeds his expenses for a year, it is not necessary for him to give Khums on them again.

Issue 1836: * If a child extracts a mineral, or finds a treasure-trove, or brings out gems from the sea-bed by diving, his guardian will have to pay Khums on them. And if the guardian fails to give, then the child will have to pay the Khums when he grows up to be Baligh. Similarly, if child has wealth in which halal and haraam parts are mixed up, the guardian must make that wealth Clean (tahir/pak).

Spoils of War

Issue 1837: * If Muslims fight against the infidels by the command of the Holy Imam (A.S.) and, in the war, acquire some booty, that booty is called Ghanimat. And it is obligatory to pay Khums on what remains after deducting the expenses incurred for protection and transport etc. of that booty, and after setting aside what the Imam spends according to his discretion, and what he keeps as his special right. And for the liability of Khums, there is no difference between movable and immovable booty. Of course, the lands which have been seized as spoils of war belong to the Muslim public, even if the war was not fought with the permission of Imam.

Issue 1838: * If Muslims engage in a war against infidels without the permission of Imam (A.S.), and win some spoils of the war, everything that they acquire as the spoils belongs to Imam (A.S.), and the fighters have no right in it.

Issue 1839: * Anything which is in the hands of the infidels, does not become Ghanimat if the original proprietor of those things was a Muslim or a Zimmi.

Issue 1840: * To steal from a Harbi non-Muslim (one who is not under the protection of an Islamic State) is Haraam, as it is dishonesty, and also conducive to breach of the peace. Anything obtained this way should be, as a precaution, returned to them.

Issue 1841: * It is commonly held that a Momin can appropriate things owned by a Nasibi {one who is an enemy of Ahlul Bait (A.S.)} and just pay its Khums. But this is a matter of Ishkal.

Land Purchased by a Non-Believer Zimmi from a Muslim

Issue 1842: * If a Zimmi non-believer purchases land from a Muslim, as is commonly held by Fuqaha, the former should pay Khums on it from that land itself, or from any other property belonging to him. But liability of Khums, the way it is understood in this case, is a matter of Ishkal.

Disposal of Khums

Issue 1843: * Khums should be divided into two parts. One part is Sehme Sadaat, it should be given to a Sayyid who is poor, or orphan, or who has become stranded without money during his journey. The second part is Sehme Imam (A.S.), and during the present time it should be given to a Mujtahid, who fulfils all conditions, or be spent for such purposes as allowed by that Mujtahid. As an obligatory precaution, that Mujtahid must be Aalam, and well versed in public affairs.

Issue 1844: An orphan Sayyid to whom Khums is given should be poor. But the Sayyid who has been stranded without money while on journey, can be helped with Khums even if he may not be a poor man in his own hometown.

Issue 1845: If the journey of a Sayyid who has been stranded was with the purpose of committing a sin, as an obligatory precaution, he should not be given Khums.

Issue 1846: Khums can be given to a Sayyid who may not be A'dil, but it should not be given to a Sayyid who is not Ithna 'Ashari.

Issue 1847: Khums should not be given to a Sayyid if he is a transgressor, and Khums given to him encourages him further to commit the sins. And as a precaution, Khums should not be given to a Sayyid who is a drunkard, or does not offer his daily prayers, or commits sins openly, even if giving Khums to him may not aid him in committing sins.

Issue 1848: If a person claims that he is a Sayyid, Khums cannot be given to him unless two just ('Adil) persons confirm that he is a Sayyid, or if he is so well-known among the people, (as Sayyid) that one is sure and satisfied about him being a Sayyid.

Issue 1849: * Khums can be given to a person who is known as Sayyid in his home city, if one is not certain or satisfied about anything to the contrary.

Issue 1850: If the wife of a person is a Sayyidah, he should not, as an obligatory precaution, give Khums to her for meeting her own expenses. However, if it is obligatory on the wife to meet the expenses of others, and she cannot meet them, it is permissible to give Khums to her, so that she may meet their expenses. Similarly, one can not give Khums to her so that she may use it on her non-essential expenses.

Issue 1851: If it is obligatory on a person to meet the expenses of a Sayyid or a Sayyidah, who may not be his wife, he cannot, on the basis of obligatory precaution, give him/her food, dress and other essential items of subsistence from Khums. However, there is no harm if he gives him/her a part of Khums to meet other necessary expenses.

Issue 1852: If it is obligatory on a person to maintain a poor Sayyid, but he cannot meet his expenses, or can meet them but does not want to do so, Khums can be given to that Sayyid.

Issue 1853: The obligatory precaution is that a needy Sayyid should not be given Khums in excess of his yearly expenses.

Issue 1854: If there is no deserving Sayyid in the hometown of a person, and if he is certain or satisfied that no such person will be available in near future, or if it is not possible to hold in safety the amount of Khums till the availability of a deserving person, he should take the Khums to another town, and give it to the deserving persons there, and he can deduct from Khums money the expenses of transfer. And if Khums is lost in the transfer due to his negligence, he should reimburse it, but if he has not failed in taking its care, it is not obligatory on him to pay anything.

Issue 1855: If there is no deserving person in his hometown, and he is certain or satisfied that such a person may be found in future, and it may also be possible to look after Khums till the availability of a deserving person, the person concerned can still take it to another town. And if despite his carefulness, Khums is lost on the way, it will not be necessary for him to pay anything. He cannot, however, deduct from Khums the expenses of transferring it to the other place.

Issue 1856: * Even if a deserving person is available in the home town of a person, he can transfer Khums to another town to give it to a deserving person. However, he himself should bear the expenses of taking Khums to the other town, and if Khums is lost, he is responsible for it, even if he may not have been negligent in looking after it.

Issue 1857: If a person takes Khums to another town in compliance with the directive of the Mujtahid, and it is lost, it is not necessary for him to pay Khums again. And the position is the same if he gives Khums to a Wakil of the Mujtahid, and the Wakil transfers it to another place, and in the process the Khums is lost.

Issue 1858: It is not permissible that the price of a commodity is inflated and then it is given as Khums. And as stated in note no. 1797, it is totally unacceptable to pay Khums from the commodity other than the one on which Khums is liable, except in the case of money for gold and silver coins etc.

Issue 1859:* If a person is the creditor of a person who is entitled to receive Khums, and wants to adjust his debt against Khums payable by him, he should, as an obligatory precaution, either seek the permission of a Mujtahid to do so, or give Khums to the deserving person and thereafter, the deserving person returns it to him towards the debt. He can also take the Wakalat from deserving person, receive

Khums on his behalf, and then deduct his debt from it.

Issue 1860: * A person who is liable for Khums cannot lay a condition to the deserving person that he would return the sum after having received it, except when the deserving person, after having received the Khums, agrees to return it. For example, if a person owes a large sum of Khums, and is unable to pay it because of poverty, and does not wish to remain indebted to the deserving people, there will be no objection if the deserving person agrees to receive Khums from him, and then to bestow it upon him as a gift.

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