

Khums

1760. It is obligatory to pay Khums on the following seven things:

(i) Profit or gain from earning. (ii) Minerals (iii) Treasure-trove. (iv) Mingling of lawful property with unlawful property. (v) Gems obtained from the sea by diving. (vi) War booty. (vii) Land which a zimmi (an infidel living under the protection of Islamic Government) purchases from a Muslim.

Profit From Earning

1761. If a person earns something by means of trade, industry or any other profession (for example, if he earns some money by offering prayers and fasting on behalf of a dead person) and this earning of his exceeds his own annual expenses as well those of his family he should pay Khums (i.e. 1/5) of the property in accordance with the relevant orders, which will be mentioned later.

1762. If a person comes across some property without having to work for it (for example, if someone gives him something as a gift, and that property exceeds his own annual expenses as well as those of his family he should pay Khums of the property.

1763. It is not obligatory to pay Khums of the dowry (Mehr) which a woman gets, or on the property, which a husband gets in lieu of divorcing his wife by way of khula: and the same rule applies to the property, which one inherits. If some property is inherited from whom no inheritance was expected, the obligatory precaution is that in case the property so inherited is in excess of the annual expenses of oneself and one's family, one should pay Khums of the excess property.

1764. If a person inherits some property and knows that the person from whom he has inherited it did not pay Khums on it he (the heir) should, on the basis of obligatory precaution, pay its Khums. However, if no Khums is payable on that property and the heir knows that the person, from whom he has inherited that property, owed some Khums, he should pay the Khums from the deceased's property.

1765. If something exceeds the annual expenses of a person on account of his having exercised frugality he should pay its Khums.

1766. If the expenses of a person are borne by some one else he should pay Khums on the entire property received by him.

1767. If a person endows some property as trust some particular persons (e.g. to his children) and if they do farming and plant trees with that property and earn from it something, which exceeds their annual expenses they should pay its Khums. And similarly if they profit from that property in some other manner e.g. if they lease it out they should pay Khums of the amount which exceeds their annual expenses

1768. If the property received by an indigent person on account of Khums, Zakat, or recommended alms exceeds his expenses for one year or if he earns profit from the property given to him e.g. if he gets fruit from a tree which has been given to him by way of Khums and it exceeds his expenses for a year he should pay its Khums.

1769. If a person purchases some commodity with the money on which khums has not been paid i.e. if he says to the seller: "I am purchasing this commodity with this money" the transaction is apparently in order in respect of the entire property and Khums becomes associated with the commodity which he has purchased with that money and permission and acknowledgement of the religious divine are not necessary.

1770. If a person purchases a commodity and after making the agreement pays its price with the money, on which Khums has not been paid by him the transaction made by him is in order and he is indebted for the Khums of the money, which he has given to the seller of the commodity, to those, who are entitled to receive Khums.

1771. If a person purchases something on which Khums has not been paid, the Khums is the responsibility of the seller and the buyer is not required to pay anything in this behalf.

1772. If a person makes a gift of something to another on which Khums has not been paid, 1/5th (i.e. Khums) of it is the responsibility of the donor, and one who gets the gift is not required to pay anything.

1773. If a person gets some property from an unbeliever or a person, who does not believe in paying Khums, it is not obligatory for him (i.e. the person who gets the property) to pay Khums.

1774. It is necessary for the merchants, the tradesmen, the artisans and other such persons that when a year passes since the time they have been earning profit they should pay Khums " whatever is in excess of their expenses for one year. And if a person, who is not a tradesman by profession, earns some profit by chance, he should pay Khums after a year has passed since he earned the said profit, on the quantity which is in excess of his expenditure for one year.

1775. A person can pay Khums as and when he earns profit during a year and it is also permissible to postpone payment of Khums till the end of the year. And there is no harm if one adopts the solar year for the payment of Khums.

1776. If a person, who is a merchant or tradesman etc., fixes the period of one year for payment of khums and earns profit but dies during the year, his expenses till his death should be deducted from the property and Khums should be paid on the balance.

1777. If the price of the commodity, which one purchases for the purpose of business, goes up and he does not sell it, and its price falls during the year, it is not obligatory on him to pay Khums to the extent the price went up.

1778. If the price of a commodity, which a person purchases for the purpose of business goes up, and he doesn't sell it till after the end of the year with the hope that the price will raise more and then the price falls, it is obligatory for him to pay Khums to the extent the price of the commodity went up.

1779. If a person possesses some property other than merchandise on which Khums has been paid by him or on which no Khums is payable, for example, if he has purchased something to spend and its price increases and he sells it, he should pay Khums on it to the extent its price has increased. Similarly if for example he purchases a tree which bears fruit or a sheep which becomes fat, and in case his object in maintaining them to earn profit he should pay its Khums to the extent their price has increased. Rather. even if it was not his object to profit he should pay Khums on them.

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. However, if his intention is to sell the fruit of the trees and to make use of the price of the same, he should pay khums only on the fruit and the growth of the trees.

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, for example, he makes profit from the branches of the trees which are cut every year and the price of these branch alone, or the same added with other profits made by him, makes his income exceed his expenditure for the year he should pay its Khums at the end of each year.

1782. If a person has a few sources of income, for example, if he receives rent for his property and is also engaged in trade, he should pay Khums at the end of the year on what exceeds his expenses. And if he makes profit in one field, and sustains loss in the other, he should, on the basis of recommended precaution pay Khums on the profit made by him. However, if he has two different professions, for example, if he is engaged in trade as well as farming, he cannot; on the basis of obligatory precaution, make up the loss from one side from the profit made from the other.

1783. A person can deduct from his profit the expenditure which he incurs in making profit (e.g. on brokerage and portorage) and it is not necessary to pay Khums on that amount.

1784. No Khums is payable on what a person spends out of the profit made from trade, 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.

1785. Whatever a person spends on vow and atonement is a part of his annual expenditure. Moreover what he gives to another person as a prize or gift is included in his annual expenditure, provided it is not beyond his status.

1786. If a person lives in a city in which the people usually prepare a part of the dowry of their daughters every year and he purchases dowry out of the profit made in a year in that year, and it is not beyond his status it is not necessary for him to pay Khums on it. In case, however, it is beyond his status or the dowry is purchased in the year following that, in which profit is made, he should pay Khums on it.

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

1788. If a person, who earns profit from trade, has some other property also, on which Khums is not payable, he can reckon his expenditure for the year keeping in view only the profit made by him from his profession.

1789. If a person purchases, with the profit made by him out of his trade, provisions for being used during the year and at the end of the year a part of it remains unused, he should pay Khums on it. And in case he wants to make payment of the price of the provisions as Khums and its price has increased since he purchased it, he should take into account the price which prevailed at the end of the year.

1790. If a person purchases household equipment with the profit earned by him from his trade before paying its khums he should, on the basis of recommended precaution, pay Khums on it when the need for that equipment comes to an end. And the same rule applies to the ornaments used by a female, when the time of her adorning herself with them passes away.

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

1792. If a person does not make any profit in the beginning of the year, and spends out of his capital, and makes some profit before the year ends, he cannot deduct the amount spent by him out of his capital from the profit; he can deduct only the expenses of trade from it.

1793. If a part of the capital is lost in trade etc. a person can deduct an equivalent amount from the profit made before he sustains the said loss.

1794. If something other than capital is lost out of the property of a person he cannot procure that thing with the profit made by him. However, if he needs that thing during that very year he can procure it with the profit made by him out of his trade.

1795. If a person does not make any profit throughout a year and borrows money to meet his expenses he cannot deduct the amount of his loan from the profit made by him during the following years. Rather, if he borrows money in the first year to meet his expenses and makes profit before the year's end, the apparent position is that he cannot deduct the amount of his loan from that profit except when he has borrowed the money after making profit. Of course, in both the cases he can repay the loan out of the profit made by him during that year and Khums has no concern with that amount.

1796. If a person takes loan to increase his wealth or to purchase some property which he does not need he cannot repay that loan out of the profit made by him from his trade. However, if the loan taken by him or the thing purchased with it is lost he can repay the loan out of the profit made by him during that year.

1797. A person can pay the Khums of a thing in the shape of that very thing, and if he so desires he can also pay money equivalent to the price of the khums payable by him. In case, however, he wants to pay it in the shape of some other commodity, it is difficult that his action may be in order, except with the permission of the Hakime Sharaa (the contemporary Mujtahid).

1798. If Khums is payable on the property of a person and he has not paid it although a year has passed, and does not also intend to pay it, he cannot appropriate that property. Rather, on the basis of obligatory precaution the position is the same (i.e. he cannot appropriate the property) even if he intends to pay Khums.

1799. A person who owes Khums cannot take responsibility for it (i.e. treat himself to be the debtor of those entitled to it and appropriate the entire property and if he appropriates that property and it perishes, he should pay Khums for it).

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

1801. If a person who is the partner of another person, pays Khums on the profit made by him, and his 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 partner, who has paid Khums can appropriate that property.

1802. If a minor child owns some capital and profit accrues on it, it is not obligatory on him to pay Khums on it, when he attains the age of puberty.

1803. If a person receives some property from another person and doubts whether or not he has paid Khums on it he can appropriate it. Rather, even if he is certain that the other person has not paid Khums on it, he can appropriate that property.

1804. If a person purchases, with the profit earned by him from his trade, some property, which is not reckoned to be apart of his needs, and expenses of the year, it is obligatory on him to pay Khums on it at the end of the year. And in case he does not pay Khums and the value of the property increases he should pay Khums on its present value. And besides property the same orders apply to carpets etc.

1805. If a person, who has not paid Khums ever since he was legally responsible to pay it, purchases, for example, a property the price of which goes up and if he has not purchased it so that its price may go up he may sell it for example, if he has purchased land for farming, and has paid its price out of the money on which he has not paid Khums, he should pay Khums on its purchase price; And if, for example, he has paid to the seller the money on which Khums has not been paid by him, and has said to him: "I am purchasing this property with this money" he should pay Khums on the present value of that property.

1806. If a person, who has not paid Khums ever since he became legally responsible to pay it, purchases, with the profit of his trade, something which is not needed by him, and one year passes since he made that profit, he should pay Khums on it. 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 in which he made profit. And if he does not know whether he purchased these things during that year or after the year had ended, he should, on the basis of obligatory precaution, make compromise with the Religious Head.

Minerals

1807. If a person extracts gold, silver, lead, copper, iron, oil steamcoal, turquoise, cornelian, alum, salt or any other mineral from a mine, he should pay Khums on it, provided that the thing extracted accords with the taxable limit.

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 subtracting from it the expenses which he has incurred in that connection.

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

1810. Chalk, lime, fuller's earth and red clay are not minerals, and one, who extracts them, is required to pay Khums if the value of that thing alone, which he has extracted, or combined with other profits from his trade, exceeds his expenses for one year.

1811. If a person acquires something from a mine, he should pay Khums on it whether the mine is above the earth, or under it, and whether it is located in a land owned by someone, or at a place, which has no

owner.

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 it is not necessary for him to pay Khums, and it is also not necessary to find out the value of the mineral by weighing it or by any other means.

1813. If a few persons extract something and if its value reaches 15 mithqal of coined gold, they should pay Khums on it although the value of the share of each one of them may not be so much.

1814. If a person extracts a mineral from the land belonging to another person, it belongs to the owner of the land. And in case it reaches the taxable limit, as the owner of the land has not spent anything for extracting it, he should pay Khums on the entire quantity taken out of the mine.

Treasure–Trove

1815. A treasure–trove is the property which is hidden in earth or in a tree or mountain or wall, and someone takes it out, and its condition is such that it may be called a treasure–trove.

1816. If a person finds a treasure–trove in a land, which does not belong to anyone it becomes his property and he should pay Khums on it. In case, however, that treasure–trove consists of other than gold and silver payment of its Khums is obligatory on the basis of precaution.

1817. The taxable limit of a treasure–trove is 105 mithqals of coined silver in case of silver and 15 mithqals of coined gold in case of gold. And if it is something other than gold and silver either of them should be made the standard for its taxable limit.

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, it becomes his own property and he should pay Khums on it. However, if there is a probability that it belongs to one of them he should, on the basis of obligatory precaution, inform that person about it and if it becomes known that it does not belong to him, he should inform the person who owned the land before him. And in the same order he should inform all the persons who were owners of that land earlier, and in case it becomes known that the treasure–trove does not belong to any one of them, it becomes his own property and he should pay Khums on it.

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 gold, he should pay Khums on it. However, if he finds the treasure–troves at several places it is obligatory on him to pay Khums on each one of those treasures the value of which reaches the required limit and no Khums is payable on the treasure–trove whose value does not reach that limit.

1820. If two persons find a treasure–trove the value of which reaches 105 mithqals of silver or 15

mithqals of gold they should pay Khums on them although the share of each one of them may not be to that extent.

1821. If a person purchases an animal like fish, and finds some wealth out of its belly, it is not necessary for him to inform the seller about it, although it may be probable that it is the property of the seller, and the thing falls under the category of 'profit from trade'. However, in case that animal is a quadruped it is necessary for him to inform the seller about it and if he tells the marks of identification of the property it belongs to him, but otherwise it belongs to the person who finds it, and it falls under the category of 'profit from trade'.

If Lawful Property Mixes With Unlawful Property

1822. If lawful property gets mixed up with unlawful property in such a way that it is not possible to separate them from each other, and the owner of the unlawful property and its quantity are not known, and it is also not known whether the quantity of the unlawful property is more or less than the Khums the person concerned should pay Khums on the entire property, and after the payment of Khums the balance property will become lawful for him.

1823. If lawful property gets mixed up with unlawful property and the person concerned knows the quantity of unlawful property (whether it is more or less than Khums) but does not know its owner, he should give an equivalent quantity as alms on behalf of its owner, and the obligatory precaution is that he should also obtain permission from the Religious Head.

1824. If lawful property gets mixed up with unlawful property and the person concerned does not know the quantity of unlawful property, but knows its owner, they should make a compromise with each other and if the owner of the property is not agreeable to make a compromise, the person concerned should give him the property about which he is sure that it belongs to him. And it is better that he should give him some thing more than that which probably belongs to him.

1825. If a person pays Khums on lawful property mixed with unlawful property and learns later that the quantity of unlawful property was more than Khums he should give as alms on behalf of the owner of unlawful property, that quantity which he knows was in excess of the Khums paid by him.

1826. If a person pays Khums on lawful property mixed with unlawful property or gives some property as alms on behalf of person, who is not known to him, and the owner of that property is found later, it is not necessary for the person concerned to give anything to him (i.e. to the owner of the property which has been given as alms on his behalf).

1827. If lawful property mixes with unlawful property and the quantity of the unlawful property is known and the person concerned knows that its owner is one of some particular persons but cannot identify him, he should, if possible, make compromise with all of them. Otherwise he should draw lots and give

that property to the person upon whom the lee falls.

Gems Obtained From The Sea By Diving

1828. If pearls, corals or other gems are obtained from the seabed by diving, Khums should be paid on them, whether they are minerals or the things which grow. Furthermore, on the basis of precaution, no taxable limit is fixed for them. Hence, payment of Khums is obligatory irrespective of their quantity and it is also immaterial whether they are obtained by one person or more.

1829. If a person takes out gems from the sea by means of some apparatus without diving, it is obligatory on him, on the basis of precaution, to pay Khums on i.e. However, if he obtains them from the surface of the water of the sea or from the seashore, 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.

1830. Payment of 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.

1831. If a person dives into the sea without the intention of bringing out anything from it and by chance lays his hand on a gem, he should, on the basis of obligatory precaution, pay Khums on it.

1832. If a person dives into the sea and brings out an animal and finds a gem in its belly and if that animal is one like a pearl oyster which usually contains a gem, he should pay Khums on it. And if it has swallowed the gem by chance payment of Khums on it is obligatory if the income of the person concerned from this source alone or combined with other profits made by him, exceeds his expenses for one year.

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

1834. If a person dives in water and brings out some ambergris he should pay Khums on it. Rather, if he obtains it from the surface of the water of the sea or from seashore, payment of its Khums is obligatory on the basis of precaution

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 (i.e. on the income from diving and extracting minerals).

1836. If a child extracts a mineral or finds a treasure-trove or brings out gems from the seabed by diving, no Khums is payable by him. However, if he owns lawful property which is unlawful property, his guardian should purify that property.

War Booty

1837. If Muslims wage war against the unbelievers in compliance with the orders of the Holy Imam and, as a result of the war acquire some property belonging to the enemy, that property is called war booty (Ghanimat). And it is obligatory to pay khums on what remains after deducting the expenses of safe custody and transport etc. of that property and setting aside what the Imam spends according to his discretion and what is his special right. And on the basis of precaution the property which is seized from the unbelievers by waging war against them, during the occultation of the Imam, is governed by the rules applicable to ghanimat.

Land Purchased By A Nonbeliever Zimmi From A Muslim

1838. If a zimmi purchases land from a Muslim, the former should pay Khums on it from that land itself or from any other property belonging to him. And if he purchases a house or a shop etc. from a Muslim he should even then pay Khums for the land tie. the land covered by the house or the shop). And when this Khums is given it is not necessary to make an intention of qurbat (i.e. complying with the order of the Almighty Allah). And it is not necessary even for the Religious Head who takes Khums from the zimmi, to make an intention of qurbat.

1839. If a zimmi sells a piece of land purchased from one Muslim to another Muslim, he is not absolved from the responsibility of paying Khums but it is not necessary for the Muslim to pay Khums and the position is the same if he (the zimmi) dies and a Muslim inherits that land from him. And in both the cases supposing that the unbeliever or any other person, prior to him, has not paid Khums, the Muslim should. on the basis of recommended precaution, pay the Khums of that land.

1840. If at the time of purchasing land the zimmi imposes a condition that he will not pay Khums or that the payment of Khums will be the responsibility of the seller, the condition imposed by him is not valid, and he should pay Khums. However, if he lays down the condition that the seller should pay Khums on his behalf to those entitled to it, it is necessary for the seller to act according to this condition.

1841. If a Muslim gives land to a zimmi without a sale/purchase transaction and takes recompense from him e.g. when he makes compromise with him, the zimmi should pay Khums.

1842. If a zimmi is a minor and his guardian purchases land for him, the recommended precaution is that while concluding the transaction a condition should be imposed that he will pay Khums on it.

Use Of Khums

1843. Khums should be divided into two parts Sayyids¹ are "titled to get one part of it and it should be given to a sayyid who is indigent or an orphan or who has become penniless while travelling. The second part belongs to the holy Imam and during the present time it should be given to a fully qualified

mujtahid or spent for such purposes as may be confirmed by that mujtahid. In case, however, a person gives the share of the holy Imam to a mujtahid whom he does not follow he should, on the basis of obligatory precaution, obtain permission in this behalf from the mujtahid whom he follows and such a permission will be accorded only when he knows that both the mujtahids spend the share of the holy Imam in one and the same manner.

1844. An orphan sayyid to whom Khums is given should be indigent. However, Khums can be given to a sayyid who becomes penniless although in his home town he may not be indigent.

1845. If the journey of a sayyid, who becomes penniless while journeying, is sinful he should not, on the basis of obligatory precaution, be given Khums.

1846. Khums can be given to a sayyid, who is not just but it should not be given to a sayyid who is not *ithna 'Ashari*

1847. Khums should not be given to a sayyid if he is sinful and the property given to him by way of Khums helps him in indulging in sins and it is better not to give Khums even to a sayyid who takes liquor or does not offer his prayers or commits sins openly although giving of Khums may not assist him in committing sins.

1848. If a person says that he is a sayyid Khums should be given to him only when two just (*Aadil*) persons confirm that he is a sayyid or if he is so well known among the people. (as sayyid) one should become sure and satisfied about his being a sayyid

1849. Khums can be given to a person who is Known as sayyid in his home city, although one may not be certain or satisfied about his being a sayyid.

1850. If the wife of a person is a sayyidah, he should not, on the basis of obligatory precaution, give Khums to her, so that she may meet her own expenses with it. However, if it is obligatory for the woman to meet the expenses of others, and she cannot meet them, it is permissible for the husband to give Khums to her, so that she may meet their expenses, and the position is the same if Khums is given to her so that she may use it on her nonobligatory expenses (that is, she should not be given Khums for this purpose).

1851. If it is obligatory on a person to meet the expenses of a sayyid or a sayyidah, who is not his wife, he cannot, on the basis of obligatory precaution, give him/her food, dress and other obligatory subsistence out of Khums However, there is no harm if he gives him/her a part of Khums to meet expenses other than obligatory subsistence.

1852. If it is obligatory on a person to maintain an indigent 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

1853. The obligatory precaution is that a needy sayyid may not be given Khums in excess of his

expenses for a year.

1854. If there is no deserving sayyid in the hometown of a person and he is certain, or satisfied that no such person is available in future also, or if it is not possible to look after 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 the expenses of taking the Khums there. And in case he is negligent in looking after Khums, and it is lost, he should make compensation for it, but if he has not been negligent, it is not obligatory on him to pay anything.

1855. If there is no deserving person in the hometown of a person and he is certain or satisfied that such a person will 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 take it to another town, and if he is not negligent in looking after it, and it is lost, it is not necessary for him to give anything. He cannot, however, deduct from Khums the expenses of carrying it to the other city.

1856. Even if a deserving person is available in the hometown of a person, he can carry Khums to another town and give it to a deserving person. However, he himself should bear the expenses of taking Khums to the other town and in case Khums is lost, he is responsible for it, although he may not have been negligent in looking after it.

1857. If a person takes Khums to another town in compliance with the orders of the Religious Head and it is lost, it is not necessary for him to pay Khums again. And the position is the same if he gives the Khums to the agent by the Religious Head to receive Khums, and he (the agent takes it from that town to another town, and this movement the Khums is lost (That is, it is not necessary for the Khums payer to give Khums again).

1858. It is not permissible that the price of a commodity is raised higher than its actual price and it is given as Khums. And as stated in Article 1797 it is difficult that paying Khums in the shape of a different commodity may be valid (except in the case of gold and silver coins and other similar things).

1859. If a person is the creditor of a person entitled to Khums and wants to adjust his debt against Khums payable by him he should, on the basis of obligatory precaution, give Khums to him, and thereafter the person entitled to receive Khums should return it to him in adjustment of his debt. He can also become the agent of the entitled person with his permission and receive Khums on his behalf and then deduct his debt from it.

1860. A person who deserves Khums cannot, after receiving it, make a present of it to the owner. However, if a person has to pay a large amount as Khums, and has become indigent, and does not want to be indebted to the persons, who are entitled to receive Khums there is no harm, if the entitled person is agreeable to receive Khums from him, and then to bestow it upon him as a present.

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