



دفتر مقام معظم رهبری
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Liability of Loans to Khums - 13 /Sep/ 2019

Q. I acquired a loan a few days before the end of my religious fiscal year. Is this loan subject to the religious tax of *khums*?

A. Loans are not subject to *khums*, except the portion of the loan that one has repaid using the income earned during the current religious fiscal year (that is, income whose *khums* has not yet been paid) and that is available (either *per se* or as assimilated into one's assets) at the end of the religious fiscal year, when *khums* becomes due.