



Liability of Gifts to Khums - 13 /Jan/ 2020

Q: I presented an amount of money to my wife as a gift toward the end of my religious fiscal year (at which time the payment of *khums* becomes due). Do I have to calculate this gift into my surplus income that is liable to the religious tax of *khums*?

A: If the gift is in the common perception of the general public viewed as befitting your station and is delivered to her by the end of *khums* year, it is exempt from *khums*, provided that the gift is not a disingenuous attempt intended to evade the duty to pay *khums*. Otherwise, he should pay its *khums* at the end of *khums* year.