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.