Khums on Business Tools - 26 /Jan/ 2022

Question: Is it enough to pay khums on business tools once or we have to pay khums on their appreciations every year?

Answer: After paying their khums, they are not subject to khums until they are sold, and after selling, the appreciations (after deducting inflation) are considered as a part of income of the year of sale. If it is not spent on the life expenses during this khums year, it is liable to khums.