



دفتر مقام معظم رهبری  
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## Khums on Business Tools - 26 /Jan/ 2022

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**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.