



دفتر مقام معظم رهبری
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Khums on Proceeds from Gifts/Inheritance - 31 /Jan/ 2022

Question: I had a piece of land given to me by my father as a gift and after a while I sold it. Is the money gained from the sale of land subject to khums?

Answer: The amount of money equal to the price of land at the time of donation is not liable to khums. However, if you kept the land with the intention of increase in the price or buying and selling, its appreciation, according to obligatory caution (after deducting inflation), is a part of the income of the year of sale and is subject to khums unless it is spent on life expenses by the end of khums year. Otherwise, no khums is to be paid.