

42072 - Should the equipment in a store be included when calculating zakah?

the question

I want to ask about zakah, I have a store selling stationery and offering services for students. I have read about zakah on trade goods when one year has passed, but there is a question about student services – should photocopying equipment be included when calculating zakah, as it is very costly?.

Detailed answer

Firstly:

You have to pay zakah on all the wealth that you have in the form of cash or products offered for sale in the stationery store after one full (Hijri) year has passed, if their value meets the minimum threshold for zakah (nisab).

Fatawa al-Lajnah al-Daa'imah, 9/313.

Secondly:

The nisab is twenty mithqaal of gold, i.e., eighty-five grams; or one hundred and forty mithqaal of silver (i.e., 595 grams). The equivalent in Saudi dirhams of silver is fifty-six riyals.”

Fatawa al-'Uthaymeen, 18/93.

If the value of the goods offered for sale, plus the cash money that you have is equal to one of these two nisabs, gold or silver, then you have to pay zakah.

Fatawa al-Lajnah al-Daa'imah, 9/257.

Thirdly:

How zakah is to be calculated.

If one year has passed for the threshold, you should calculate how much money you have, and add to that the value of the goods offered for sale in the stationery store, then pay one-quarter of one-tenth (i.e., 2.5%) of the total, which you should give to those who are entitled to it of the groups mentioned in the verse (interpretation of the meaning):

“As-Sadaqaat (here it means zakah) are only for the Fuqaraa’ (poor), and Al-Masaakeen (the poor) and those employed to collect (the funds); and to attract the hearts of those who have been inclined (towards Islam); and to free the captives; and for those in debt; and for Allah’s Cause (i.e. for Mujaahidoon — those fighting in a holy battle), and for the wayfarer (a traveller who is cut off from everything); a duty imposed by Allah. And Allah is All-Knower, All-Wise” [Al-Tawbah 9:60]

The value of the goods on sale in the stationery store should be based on the price for which they are sold, not the price for which they were bought. See question no. [26236](#).

Fourthly:

With regard to the photographic equipment, there is no zakah on it, unless you have prepared it for sale.

Shaykh Ibn Baz (may Allah have mercy on him) said:

There is no zakah on items that are for use, whether they are tools or other things. The basic principle is that whatever is prepared for sale is that on which zakah is due. Tools or equipment used in the store are not subject to zakah.

Fatawa Ibn Baz, 14/184.

And Allah knows best.