74988 - No zakaah is due on rental cars and delivery trucks

the question

Is there any zakaah on rental cars and vehicles that companies own for moving products?.

Detailed answer

Praise be to Allah.

There is no zakaah on rental cars or delivery trucks, rather zakaah is due on the rental income if they reach the nisaab and one year has passed.

Shaykh Ibn Baaz (may Allaah have mercy on him) was asked: Is there any zakaah on commercial trucks that go and bring grain etc, or camels that are used for the same purpose?

He replied: There is no zakaah on trucks and camels that are used to move grains, goods and other things, because they are not prepared for sale, rather they are prepared to be used to move things. But if the trucks – or other things such as camels, donkeys, mules or other animals that it is permitted to sell – are prepared for sale, then zakaah becomes due on them, because in that case they have become trade goods and zakaah is due on them, because of the report narrated by Abu Dawood and others from Samurah ibn Jundub who said: The Prophet (peace and blessings of Allaah be upon him) used to enjoin us to give zakaah on that which we had prepared for sale. This is the view of the majority of scholars. Imam Abu Bakr ibn al-Mundhir (may Allaah have mercy on him) narrated that there was consensus among the scholars on this point. End quote.

Majmoo' Fataawa Ibn Baaz, 14/181

The scholars of the Standing Committee were asked: How should we pay zakaah on delivery trucks and rental cars? Should it be based on their value or on the earnings?

They replied: So long as these vehicles are prepared for rental, then zakaah is due on the earnings when one year has passed, not on their value. End quote.

Majmoo’ Fataawa al-Lajnah al-Daa’imah, 9/349.