

## 149803 - Is there any zakaah on my advertising business?

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### the question

I have a business that produces personal invitations and commercial advertisements. I have been working in this field for nearly 10 years. Please note that it belongs to me and I have no set income per day or per month or per year. In other words, I work in this business without being able to define the monthly income, because it is freelance work. Even the departments that specialise in collecting zakaah from neighbouring commercial businesses cannot work out the monthly and annual income.

My question is:

Do I have to pay a particular rate of zakaah on this business? Please note that my capital consists of a computer and a large printer for printing advertisements. The basis of the work is physical effort and no more. If I have to pay a particular rate of zakaah for one year, how much is it or how can I work it out?.

### Detailed answer

There is no zakaah on tools, equipment and machines in the business so long as they are not meant for sale; rather zakaah is due on fees earned by means of them, if they reach the minimum threshold (nisaab) and one hijri year has passed since that was acquired.

Al-Bahooti (may Allah have mercy on him) said in *Kashshaaf al-Qinaa'* (2/244): There is no zakaah on the tools of a craftsman, display materials used by traders, or the glass bottles used by spice merchants, grocers, and sellers of olive oil or honey, unless he intends to sell the bottles with their contents, in which case zakaah must be paid on both because these are trade goods. End quote.

The scholars of the Standing Committee for Issuing Fatwas said:

Tools used for work such as machines and other equipment are not subject to zakaah. End quote.

Fataawa al-Lajnah ad-Daa'imah, 9/362

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

Items that are prepared for use are not subject to zakaah, machines and so on. If they are prepared for use then there is no zakaah on them. The basic principle is that that which is prepared for sale is that which is subject to zakaah; that which is used as a tool in one's work is not subject to zakaah. End quote from Fataawa Ibn Baaz, 14/184

Based on that:

You do not have to pay any zakaah for the equipment that you have, such as the computer, printer and other regular tools of your work. Rather zakaah is due on that which you sell, such as the paper on which the advertisements are printed and the ink used.

So at the end of the year you have to work out what you have of paper and ink, and add to that what you have of cash. If all of that reaches the minimum threshold (nisaab), which is the equivalent of 595 grams of silver, then you have to pay zakaah at a rate of 2.5%.

And Allah knows best.