

### ZAKAH ON A MOSQUE OR ON A CHARITABLE INSTITUTION

Q: 22- (1). If a mosque gets substantial income over and above what is required for the expense of the mosque, should it pay Zakah on its income? The income consists mainly of rental income from properties that have been gifted to the mosque. If it is payable what is the rate?

2. Should an association which is engaged in charitable work (mainly assisting needy students to pursue their education) pay Zakah on these incomes which are used for charity? What about Zakah on their wealth which consist of investments in shares in companies and other such investments? (Ibid)

A: (1) Zakah is not payable on the assets or on the income of a mosque.

2. If the charitable institution is in the form of regular waqf, zakah is not payable on its assets or income. But if the institution is not a waqf, zakah shall be payable on its zakatable assets. The zakah of its assets should be given to the poor persons who do not own the nisab of zakah.

Contemporary fatawaa