Q: 2- Is Zakah' payable on Furnitures, Fixtures, such as Electric Equipment Airconditioners, Carpets, Crockery Furniture, etc.?

If payable, should it be on the Cost or on the Market Value?

A: Zakah is not payable on furniture, electric equipment, airconditioners, carpets, crockery, and the items that are for household utilization.

Contemporary fatawaa