All commercial transactions which involve any of the following are declared null and void: trade in urine, excrement, or alcoholic beverages; trade in misappropriated wealth, unless the owner thereof agrees to it; trade in anything other than merchandise; trade in musical instruments or gambling accessories; trade based upon interest produced by a sum of money; sale of any adulterated merchandise, unless the buyer is informed of the fact in advance.

Trade in oil, curative solutions, and perfumes imported from non-Muslim countries is allowed, provided that their impurity has not been proven; on the other hand, fat is impure if it is produced in an Islamic country and comes from an animal which has not been established to have been slaughtered according to Muslim ritual. Trade in such products is illegal.

There can be no trade in skins of foxes which died or were slaughtered in manners contrary to Muslim ritual.

Trade in meat, fat, and skins is allowed, provided the seller is a Muslim; but it is forbidden if the buyer knows that this Muslim got them from an infidel, unless it is formally established that the animals were killed in accordance with the rules prevailing in Islam.

Any trade in objects for enjoyment, such as musical instruments, however small they may be, is strictly illegal.

A Muslim is allowed to require payment by an infidel of interest on money that he has lent him. This is also allowed between father and child, and between husband and wife.

Persons who work oil deposits, or gold, silver, lead, copper, iron, turquoise, salt or other mines must pay the khoms [one-fifth tax on income] to the Islamic Treasury provided the income therefrom reaches the required minimum. This minimum must be the equivalent in value of coins comprising 415 grams of silver or 45 grams of gold, after deduction of expenses. If the income does not reach such a figure, the khoms is still due if the gross income exceeds annual expenses.
Anyone who discovers treasure the value of which is at least that of coins of 415 grams of silver or 45 grams of gold must also pay the khoms to the Islamic Treasury.

If a person buys an animal and thereafter discovers in its belly some valuable object, he must first inquire of the seller whether that object belongs to him. If it does not, he must check back with previous owners. If it turns out that the object belongs to none of them, he must pay the khoms, even if the price of the object is less than 415 grams of silver or 45 grams of gold.

If someone dives into a river, such as the Tigris or Euphrates, and comes up with a jewel, he must pay the khoms on its value, provided that such rivers are known customarily to contain such jewels.

If a person dives and comes up with a quantity of amber of value in excess of 4 grams of gold, he must pay the khoms on it, even if it was the result of more than a single dive.

If a child discovers a mine or a treasure or finds a jewel under water, his father or guardian must pay the khoms on it.

The income from the khoms collected throughout the country is to be divided between Seyed [descendants of the Prophet] and the Holy Imam, represented in our time by a Modjtahed [learned man]. The Seyed's share is to be meted out, with the Modjtahed's permission, to poor Seyed, orphaned Seyed, and ruined Seyed. The Imam's share may be spent only with the permission of his representative on earth, the Modjtahed.

The zakat [obligatory alms – tax] for camels is to be computed on the basis of twelve brackets:
one sheep for five camels;
two sheep for ten camels;
three sheep for fifteen camels;
four sheep for twenty camels;
five sheep for twenty-five camels;
one second-year camel for twenty-six camels;
one third-year camel for thirty-six camels;
one fourth-year camel for forty-six camels;
one fifth-year camel for sixty-one camels;
two third-year camels for seventy-six camels;
two fourth-year camels for ninety-nine camels;
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for 120 camels or more, one must figure one three-year-old camel for every forty camels, or one four-year-old camel for every fifty camels, or calculate by brackets for fifty and forty, being very careful not to overlook any, and, if there are any left over, that the remainder be no more than nine.

For example, if one owns 140 camels, he must give two four-year-old camels, for the first hundred and one three-year-old camel for the remaining forty. All camels given in payment of the zakat must be females.