267326 - Is zakah due on a down payment?

the question

A man sold a piece of land and received a down payment, but the legal procedures to transfer ownership of the land have been delayed for a year, whilst the down payment is still in his possession. Is zakah due on it?

Detailed answer

Praise be to Allah.

I put this question to our shaykh, ‘Abd ar-Rahman al-Barrak (may Allah preserve him) and he said:

There is no zakah on it, because his ownership of it is not complete and is not certain, because if the transfer of ownership of the land fails, he will return the money to the purchaser.

And Allah knows best.