1. Which activities are included in the Information and Communication Services sector?

a) Publishing activities

b) Computer programming

c) Telecommunications

d) All of the above

Answer: d) All of the above

2. What is the formula used to calculate the Zakat base for this sector?

a) Income - Expenses

b) Revenue - Liabilities

c) Additions - Deductibles

d) Sales + Capital

Answer: c) Additions - Deductibles

3. In Zakat calculation, contract costs for the Information and Communication sector are considered:

a) Deductible assets

b) Non-deductible assets

c) Intangible assets

d) Capital assets

Answer: b) Non-deductible assets

4. The sector of information and communication services includes:

a) Only broadcasting

b) Only data processing

c) Only telecommunications

d) All of the above

Answer: d) All of the above

5. Which of the following is added to the Zakat base?

a) Net fixed assets

b) Revenue and advance payments

c) Intangible assets

d) Incorporation expenses

Answer: b) Revenue and advance payments

6. Networks and communication equipment are considered:

a) Zakatable assets

b) Non-deductible

c) Deductible assets

d) Current liabilities

Answer: c) Deductible assets

7. What percentage is used to calculate Zakat on the Zakat base?

a) 1%

b) 2%

c) 2.5%

d) 3%

Answer: c) 2.5%

8. Contract assets for the Information and Communication sector are classified as:

a) Zakatable assets

b) Non-deductible assets

c) Fixed assets

d) Non-current liabilities

Answer: b) Non-deductible assets

9. Telecommunication licenses in the sector are considered:

a) Non-deductible

b) Deductible assets

c) Liabilities

d) Intangible assets

Answer: b) Deductible assets

10. Which of the following items is not deducted from the Zakat base?

a) Revenue

b) Capital work in progress

c) Incorporation expenses

d) Net fixed assets

Answer: a) Revenue

11. For the Information and Communication sector, deferred revenue from government grants is:

a) Deducted

b) Added to the Zakat base

c) Ignored

d) Exempt

Answer: b) Added to the Zakat base

12. Intangible assets that are irrevocable rights of use are:

a) Non-zakatable assets

b) Zakatable assets

c) Liabilities

d) Capital

Answer: a) Non-zakatable assets

13. Prepaid and recharge cards are:

a) Non-deductible assets

b) Deductible assets

c) Revenue

d) Exempt assets

Answer: a) Non-deductible assets

14. Deferred financial obligations from government grants are:

a) Added to Zakat base if under 354 days

b) Exempt from Zakat

c) Only included if current

d) Ignored entirely

Answer: a) Added to Zakat base if under 354 days

15. The Zakat year begins with:

a) First day of Hijri year

b) When commercial register is issued

c) Any start date

d) When profits are declared

Answer: b) When commercial register is issued

16. Government grant revenue classified as non-current liability is:

a) Exempt

b) Deducted

c) Added to Zakat base

d) Ignored

Answer: c) Added to Zakat base

17. The Zakat base must not be less than:

a) 2% of revenue

b) Net profit

c) Adjusted net profit

d) 2.5% of total assets

Answer: c) Adjusted net profit

18. Which of the following is NOT an addition in the Zakat base?

a) Long-term liabilities

b) Capital

c) Net fixed assets

d) Retained earnings

Answer: c) Net fixed assets

19. When Zakat is calculated for a period shorter than 354 days, it is:

a) Adjusted for actual days

b) Exempt

c) Deferred

d) Increased

Answer: b) Exempt

20. Zakat on telecom licenses is calculated as:

a) Non-zakatable

b) Zakatable

c) Current asset

d) Fixed liability

Answer: b) Zakatable

21. Which of the following is added to the Zakat base in Information and Communication sector?

a) Long-term liabilities

b) Zakatable investment

c) Incorporation expenses

d) Revenue from contract obligations

Answer: a) Long-term liabilities

22. Which assets are non-deductible in Zakat calculation?

a) Prepaid recharge cards

b) Networks and servers

c) Telephones on customer site

d) Incorporation expenses

Answer: a) Prepaid recharge cards

23. IT systems and servers used in operations are classified as:

a) Non-deductible

b) Intangible assets

c) Deductible assets

d) Non-current liabilities

Answer: c) Deductible assets

24. Non-zakatable assets include:

a) Capital

b) Revenue

c) Intangible assets

d) Advance payments

Answer: c) Intangible assets

25. What is the Zakat treatment for telecommunication equipment?

a) Included as revenue

b) Deductible assets

c) Ignored

d) Zakatable asset

Answer: b) Deductible assets

26. What is the base rate for calculating Zakat annually?

a) 2%

b) 2.5%

c) 3%

d) 1.5%

Answer: b) 2.5%

27. For Information sector companies, contract obligations are:

a) Zakatable

b) Deducted

c) Exempt

d) Added to base if funds used

Answer: d) Added to base if funds used

28. Incorporation expenses are:

a) Non-deductible

b) Deductible from Zakat base

c) Current liabilities

d) Included in revenue

Answer: b) Deductible from Zakat base

29. Zakat on current assets in this sector applies when:

a) They are below 1% threshold

b) Held for sale

c) Used in government contracts

d) Over 25% of sales

Answer: b) Held for sale

30. When government grant revenue is used for deductible assets, it is:

a) Excluded from Zakat

b) Deducted

c) Added to Zakat base

d) Zakat exempt

Answer: c) Added to Zakat base

31. Advance payments in the Information sector are treated as:

a) Revenue

b) Liabilities

c) Non-zakatable

d) Zakatable assets

Answer: b) Liabilities

32. Which type of assets are treated as Zakatable assets?

a) Contract assets

b) Networks and servers

c) Contract costs

d) Capital

Answer: a) Contract assets

33. Which of the following is a non-current liability?

a) Deferred revenue from grants

b) Capital

c) Contract obligations

d) Intangible assets

Answer: a) Deferred revenue from grants

34. Production of audiovisual materials is classified as:

a) Non-deductible asset

b) Deductible asset

c) Capital expenditure

d) Zakatable investment

Answer: b) Deductible asset

35. For the Information sector, intangible assets are considered:

a) Fixed assets

b) Non-deductible

c) Deductible assets

d) Revenue

Answer: c) Deductible assets

36. Deferred grant revenue used in financing is:

a) Zakatable if current

b) Non-zakatable

c) Deductible

d) Added to Zakat base

Answer: d) Added to Zakat base

37. If fiscal period is less than 354 days, Zakat is:

a) Not required

b) Deferred

c) Pro-rated

d) Non-deductible

Answer: a) Not required

39. In the Information sector, government grants used for contract obligations are:

a) Deducted

b) Added to Zakat base

c) Ignored

d) Classified as liabilities

Answer: b) Added to Zakat base

40. Publishing activities in the Information sector are:

a) Not included

b) Included and zakatable

c) Non-deductible

d) Deducted as capital

Answer: b) Included and zakatable