

As to the question thou hast asked concerning the minimum amount of property on which Ḥuqúq is payable, this was mentioned in His exalted and glorious presence and the following is what the Tongue of Grandeur uttered in reply: This matter was revealed in the Most Holy Book in conformity with the pronouncement in the Bayán. Later, however, as a token of wisdom on Our part, We laid down the ruling whereby the minimum amount of property liable to the payment of Ḥuqúq is fixed at Nineteen. The purpose underlying this law is to ensure that the General Treasury is strengthened in the future. Further details may be furnished later.

—Bahá'u'lláh