

Syed Khalid Rashid (Editor)
Waqf Laws and Management
Gombak: Malaysia, IIUM Press, 2017, pp. 666.

Reviewed By: Yahya Munawar Malik
Islamic Economics Institute,
King Abdul Aziz University, Jeddah.

Abstract. *Waqf* is a philanthropic institution which is unique to Islam. Since the time of the Prophet Muhammad (may the mercy and blessings of Allah be upon him) through to the Ottoman Empire, millions of *awqāf* were set up by Muslims in every corner of the world. Unfortunately, when the Muslim world was colonized, the institution of *waqf* became one of the prime targets of the colonizers. The recent past has seen a marked interest in the revival of the *waqf* institution through-out the Muslim world. One such step was the establishment of the International Centre For *Waqf* Research (ICWR) in November 2013, under the auspices of the International Islamic University Malaysia (IIUM). The present book being reviewed is the first major presentation of the Centre.

Although philanthropy exists in every country and religion, *waqf* is an institution which is unique to Islam. Since the time of the Prophet Muhammad (may the mercy and blessings of Allah be upon him) and the rightly guided Caliphs through to the Ottoman Empire, millions of *awqāf* were set up by Muslims in every corner of the world. So much so that almost everywhere in the Muslim world, the majority of mosques, educational institutions, and healthcare facilities were almost entirely financed through *waqf*. Unfortunately, when the Muslim world was colonized, the institution of *waqf*, due to its importance, became one of the prime targets of the colonizers. They abolished the entire supervisory

machinery devised by the Muslims leading to mass usurpation of *waqf* funds and properties. The recent past has seen a marked interest in the revival of the *waqf* institution throughout the Muslim world. One such step was the establishment of the International Centre For *Waqf* Research (ICWR) in November 2013, under the auspices of the International Islamic University Malaysia (IIUM). The present book is the first major presentation of the Centre.

Syed Khalid Rashid who is the founding Director of the ICWR, is also the editor of the book. He is a world-renowned scholar specializing in law and *waqf*. His PhD thesis on “*Waqf* Laws and Adminis-

tration in India” was awarded in 1971 the first doctorate in Islamic law by the Aligarh Muslim University, India in its century long history. He has more than 50 years of research and teaching experience mainly in *waqf* laws and management in four different universities in India, Malaysia and Nigeria.

The book consists of eighteen chapters authored by a combined twenty scholars. The editor himself contributes three chapters. Although the book has not been specifically divided into parts, the chapters are arranged as such that the book can be considered to be divided into three or four parts. The first part, consisting of chapters 1-4, can be broadly termed as the theoretical part. These chapters discuss the following issues: the development of *waqf* properties and how it should take place; assessment of family *waqf* and suggestions for its revival; and theoretical foundations for *waqf* accounting and accountability. The second part of the book is the legal part and can be termed as ‘Laws and Management of *Awqāf* in Malaysia’. Although chapters 5-11 discuss various issues relating to *awqāf* in Malaysia, however, legal and management issues are the main focus of these articles. Some of these articles have been termed by the editor as “the most penetrating write-ups on *waqf* laws and management ever written in this country [Malaysia]” (p. xxiii). One chapter (chapter 7) also presents a detailed proposal for comprehensive *waqf* legislation in Malaysia. Chapters 12-18 constitute the third part of the book which can be termed as ‘Issues Relating to *Awqāf* in Other Countries’. These chapters discuss various issues and aspects of *waqf* in Nigeria, Bangladesh, India, Thailand, Bosnia and Herzegovina, as well as the Ottoman Empire. As is the general theme of the book, here as well, the focus of most of the chapters is on legal and management issues.

The book also consists of six comprehensive appendices. This can be considered the fourth part of the book. This part is the most unique and interesting feature of the book. These appendices include a huge collection of *waqf* laws in about sixteen states of Malaysia. The appendices encompass about 246 pages of the book. These are rare materials which are not usually found in a single sourcebook. These laws are the “full texts of the Selangor, Malacca, Negeri Semilan and Perak *Waqf* Enactments and also the statutory provisions dealing with *waqf* in the Admi-

nistration of Islamic Law Enactments of Johor, Kedah, Kelantan, Paha-ng, Perlis, Penang, Sabah, Sarawak, Terengganu, and the Federal Territories” (p. xxiii). As these laws belong to different states of the same country, there is bound to be repetition in this section as the issues discussed and resolved through these laws are similar in nature. However, this huge collection of *waqf* laws is still of immense value for lawyers, academicians and researchers.

As mentioned above, the editor (Syed Khalid Rashid) contributes three chapters to the book. These are chapters one, nine and sixteen. Chapters one and nine are very similar in nature with a number of issues discussed within being almost exactly the same. Chapter one is titled “Necessary Considerations in the Development of *Waqf* Properties”, while the title of chapter nine is “Survey and Development of *Waqf* Properties for Poverty Alleviation: Particularly in Malaysia”. Although both chapters are well written and each contributes to the literature in its own way, taking a combined look at both reveals many repetitions. The major point of difference between the two articles is that while the former is general in nature, the latter focuses on Malaysia. A brief combined review of both is given below. It should be noted at the outset that when the author discusses the development of *waqf* properties, his focus is their development on a national level and not on a personal or individual level.

Highlighting the importance and potential gains of developing *waqf* properties, the author mentions that a number of studies have shown that after development, *waqf* properties have been found to generate a 20% annual rate of return on average. This high rate of return means that the development cost can be recouped within just five years. He mentions that due to large-scale urbanization and a phenomenal jump in property valuations and rentals in recent times, the development of *waqf* properties all over the world is of the utmost importance. This can potentially generate billions of dollars’ worth of revenue. In his words, “in today’s era of skyscrapers, only the sky is the limit of such development potential” (p. 194).

He suggests that before undertaking the development of *waqf* properties on a large scale, a survey of *waqf* properties should be conducted to identify those properties which have the greater potential for

income generation. Development of *waqf* properties should be prioritized based on that survey, beginning with those properties which have the highest income generation capability. He mentions that, in general, only about 5%-10% of *waqf* properties will have income-generating potential and be thus suitable for development. This is due to the fact that most *waqf* properties are either dedicated for mosques, graveyards, etc., or are dedicated to specific objects. The author also mentions that with the exception of India, no systematic survey of *awqāf* has been conducted in any Muslim country. An important benefit of such a survey (as happened in India) is that it will potentially increase the number of *waqf* properties as in most countries there are many *waqf* properties which are knowingly or unknowingly under personal use.

The author emphasizes the importance of conducting feasibility studies in order to determine the development and income generation potential of *waqf* properties. However, as detailed feasibility studies tend to be quite costly, he suggests that “pre-feasibility studies” are conducted instead in the beginning. A full feasibility study should be conducted only when a *waqf* property is found to possess a reasonable potential for development.

The author opines that ideally, the development of *waqf* properties should be entrusted to a *waqf* development corporation at the country level. Such a corporation should be constituted under the Companies Act with country-wide jurisdiction and should be governed by its own Memorandum and Articles of Association. This corporation should be free from government influence as much as possible in order to avoid bureaucratic apathy and lethargy. However, he concedes that a healthy level of government involvement is also necessary in order to: (i) enact appropriate *waqf* laws and regulations; (ii) constitute statutory *waqf* tribunals; and (iii) assist the *waqf* administrator in things such as vacation of encroachment on *waqf* properties.

The author identifies the following global issues hampering the development of *awqāf*.

1. Improper behavior of *waqf* administrators.
2. Lack of long-term planning for *waqf* development.
3. Lack of complete information about every *waqf* in the country as no systematic survey has ever been conducted.
4. State intervention in *waqf* administration.
5. Infirmities in the laws governing *waqf* administration.
6. Illegal occupation of *waqf* properties.
7. Long leasing of *waqf* properties on nominal rent.
8. Imposition of taxes on family *waqf* or their total abolition.

Regarding the specific problems of *waqf* development in Malaysia, Syed Khalid Rashid identifies the decision of the Malaysian government to solely entrust the *awqāf* and their administration to the Islamic Religious Council of each state as the major issue. These councils have so many other responsibilities that *waqf* administration finds only a little fraction of their attention. Furthermore, they generally lack exclusive, well-qualified, properly motivated staff to handle *waqf* matters. Lack of funds for *waqf* development initiatives is another major hindrance.

In chapter one, the author also discusses at some length which modes of financing are suitable and which are not for the development of *waqf* properties. He mentions that the basic principle in determining which financial instrument is appropriate is its ability to strike a balance between two competing claims: (a) that of the financier who would want to secure a proprietary right in the developed property to serve as collateral, and (b) that of the *mutawallī* who is duty-bound to ensure that no proprietary interest may be acquired by anyone on a long-term basis in the ownership of the *waqf* property.

He then discusses four modes of financing which are inappropriate for the development of *waqf* properties, namely: *murşad* loan, *hukr*, *muḍārabah*, and *mushārah*.

In a *murşad* loan, the lender provides the funds for the development of the *waqf* property and takes the *waqf* property on a long-term lease. The lease comes to an end once the amount lent is recouped. This mode of financing is inappropriate because the

lease is usually for a very long period and the lender is practically considered as the ‘owner’ of the *waqf* property. It forms part of the lender’s inheritance and he is also allowed to sell it with the purchaser stepping into his shoes.

Hukr is somewhat similar to a *murşad* loan. In this mode, instead of advancing a loan, the financier takes the *waqf* property on a long-term lease and pays the rent in advance. This mode is also not appropriate because similar to the case of the *murşad* loan, the lessee practically becomes the owner of the property.

Muḍārabah is also not considered appropriate by the author due to the fact that it is usually used in trading. The development of a *waqf* property cannot be equated with trade which involves profit and loss sharing on a long-term basis. Also, it is difficult to find an investor who is willing to finance the development of a *waqf* property on *muḍārabah* basis knowing that any loss will be borne entirely by him.

Mushārahah is also dismissed as a viable mode of financing by the author due to the fact that it involves partnership in the ownership of the *waqf* property. Any long-term arrangement to share ownership of a *waqf* property is not permissible as, by definition, its ownership vests in Allah.

The author then suggests that basically there are three modes appropriate for financing the development of *waqf* properties. These are: *mushārahah mutanāqishah*, *istiṣnāʿ*, and *ṣukūk*.

All three modes are well-known and widely used in contemporary Islamic finance. However, *ṣukūk* have attracted a lot of controversy in the past few years. Many scholars and practitioners are of the opinion that, as currently practiced and used, the majority of *ṣukūk* are not Sharīʿah-compliant. In the opinion of this reviewer, the author should have discussed the concept of using *ṣukūk* to finance the development of *waqf* properties in more detail highlighting its pros and cons and the controversy that surrounds it.

While discussing the *murşad* loan, the author does mention that there is no harm in leasing a *waqf* property provided that the lease is not for a very long period. However, he does not discuss *ijārah* (leasing) as a viable mode of financing for the development of *waqf* properties. Long-term (or medium-term) *ijārah*

has historically been used for the development of *waqf* properties.

It should be mentioned here that the author’s focus in this section is on revenue-generating modes of finance. However, in chapter nine the author also suggests cash *waqf* as a very useful instrument to develop *waqf* properties even though it is not revenue generating. Keeping this in mind, *qard ḥasan* and similar modes should probably also have been discussed. Another mode of financing that could be used, and not discussed by the author, is the concept of *waqf muʿaqqat* (temporary *waqf*) which is allowed by the Mālikī school. This can be a useful mode especially if combined with the concept of cash *waqf*, i.e., temporary cash *waqf* (making it very similar to *qard ḥasan*). Although a controversial concept, the article would have been enriched if the author had made it part of his discussion.

The second and third chapters of the book both relate to family *waqf*. The second chapter is authored by Muhammad Abdurrahman Sadique and is titled “Re-assessment of Family *Waqf*”, while the third chapter is titled “Past, Present and Future of Family *Waqf*” and is authored by Magda Ismail Abdel Mohsin.

In chapter two, in light of the fact that many Muslim countries have imposed various degrees of restrictions on the creation and functioning of family *awqāf*, the author discusses their importance and essential nature in Islamic history and explores means of their revival.

Broadly speaking, there are two types of *waqf*. A *waqf* formed for the benefit of the relatives of the endower, his children, grandchildren and progeny, is called *waqf ahlī* (family *waqf*) or *waqf dhurrī*. In contrast, endowments for the benefit of avenues of public welfare and particular segments of the society in general such as mosques, educational institutions, scholars, and the poor are known as *waqf kahyrī* (public welfare or charitable *waqf*). In Islamic Sharīʿah, both types of *waqf* are equally recognized and recommended. The laws and rules governing both types of *waqf* are the same.

Regarding the history of family *waqf*, the author mentions that this was an original innovation by Islam as it was not known to the Arabs or the earlier

Greek, Egyptian, or Roman civilizations. The first family *waqf* was created by Umar (may Allah be pleased with him), on the direction of the Prophet (may the peace and blessings of Allah be upon him), when he endowed his share from the land acquired at Khaybar. Umar endowed it for the benefit of his relatives as well as the poor, for *jihād*, freeing slaves and for the travelers and guests.

An interesting point discussed by the author is that a misconception regarding family *waqf* may arise that it apparently contradicts with the rules of inheritance. It has been argued that while the thrust of the rules of inheritance points at their being a compulsory measure against undue concentration of wealth, the direction of family *waqf* appears to lead to the contrary. Some Western critics have even termed this as an attempt to bypass the restrictive inheritance laws. It should be noted that once a *waqf* is created, no individual can own that property. Hence, creating a family *waqf* does not contradict with inheritance laws which apparently discourage concentration of wealth. It is merely a means of safeguarding family property from fragmentation which could result in affecting its revenue and performance. A large unit of (defragmented) property can be managed more efficiently and at a lesser cost, leading to enhanced revenue.

The author then briefly discusses the history and reasons behind many Muslim countries abolishing or imposing restrictions upon the creation or functioning of family *awqāf*. After the fall of the Ottoman Empire, the colonial era, and the period of nationalization, traditional charitable institutions were suppressed as part of the governments' broader move against the private sector in favor of state led development. Thus, complaints regarding *waqf* managers with regard to both excesses committed by them, as well as their inability to safeguard *waqf* properties from intruders and usurpers, provided a ready excuse for the state to take over their management responsibilities and gradually eradicate family *awqāf*.

In order to revive family *waqf*, *waqf* legislation must also cover family *awqāf* instead of confining regulatory measures to non-family *waqf*. Some researchers have suggested that individual management is the best for *awqāf* without there being a centralized management. They argue that this has been the traditional model that had been in existence

for centuries that supported the historic success of *awqāf*. Others argue that, at the same time, this is the same model that drew a lot of criticism and ultimately led to the creation of *waqf* ministries and joint management of *awqāf* by governments. They are of the opinion that the best model for the management of *awqāf* is the institutional management model. They point out that the shortcomings in management of *awqāf* did not arise due to it being individual and decentralized. Instead it was the lack of *awqāf* management possessing an institutionalized form, ensuring flexibility and managerial capabilities, while being subject to a higher level of auditing. The author seems to side with the latter opinion. Making family *awqāf* exempt from taxes as other *awqāf* and charitable institutions is also important for their revival. Another suggestion for the revival and development of family *awqāf* is to follow the Mālikī school and make their function limited to a specific duration of time, instead of recognizing them as essentially perpetual institutions.

In the third chapter the author presents, in some detail, the history of *waqf* in general and family *waqf* in particular. She also succinctly summarizes how family *waqf* was abolished in most Muslim countries. The author also gives some suggestions for the revival of family *waqf*.

In this chapter, although the author does a commendable job in summarizing the history of family *waqf*, the article adds little else to the literature. There is much repetition in this chapter compared with the previous one as both address the same issue. Both chapters could have quite easily been merged into one.

Chapter four of the book is a unique article in the sense that it discusses issues which have received very little attention in the context of *awqāf*. The chapter is titled "Waqf Accounting and the Construction of Accountability", and is co-authored by Hidayatul Ihsan and Muhammad Akhyar Adnan.

The authors mention that prior to the last decade, any mention of *waqf* accounting was hardly found in *waqf* literature. In the recent past, revitalization of the *waqf* institution has become popular on the agenda of Muslim communities around the world. Along with the revival of this historic institution, the attention to the call for *waqf* accounting and accountability has

emerged. Accounting can improve the accountability and transparency of *waqf* management. It is a tool for the *mutawallī* to discharge his accountability to many parties such as the *wāqif*, *waqf* board, government and the community at large.

Even though research on *waqf* accounting might have emerged recently, accounting practice in *awqāf* institutions is not new at all. It was practiced extensively in managing cash *waqf* during the Ottoman Empire. It was also used to measure the performance of *waqf* by the *Sulṭān*'s commissioners.

Studies on accounting practices in *waqf* institutions indicate that due to the absence of accounting standards for *waqf*, a number of different accounting practices are present among *awqāf* institutions. Some researchers suggest that existing accounting standards for charitable institutions should be studied and modified to develop *waqf* accounting standards. Others find that the perception of the *mutawalliyyūn* (*waqf* managers) regarding responsibility and accountability, influenced the way *awqāf* institutions produce and disseminate accounting information. Some researchers also opine that uncertainty over accounting practices in not-for-profit organizations is not only due to the absence of accounting standards, but also because of a lack of an agreed upon definition of accountability for that sector.

Regarding the definition of accountability, the authors present some conventional definitions of accountability and suggest that these are inappropriate for *awqāf* institutions as they fail to demonstrate the Islamic perspective. Some scholars propose that the most appropriate kind of accountability for *waqf* is dual accountability where mankind is accountable towards Allah for all resources entrusted and is also duty bound to fulfill any contract made between themselves.

Given the above definition of dual accountability, the question of how to discharge this accountability arises. The accountability towards Allah is transcendent as it cannot be perceived through the senses. Scholars suggest that although this type of accountability is transcendent, it can be made visible by the observance of Allah's commandments and following Shari'ah rules in the discharge of responsibilities. A clear reporting from the *mutawallī* will enable the user to see how compliant he is to the Shari'ah rules

in managing the *waqf* assets. A *mutawallī* should also be responsible to the various stakeholders. Defining stakeholders for nonprofit organizations might be elusive as they involve many audiences. Some scholars identify the major stakeholders of a *waqf* as the *wāqif*, *waqf* board, regulator, beneficiaries, and the community at large. This accountability could be discharged through relevant reports to the different stakeholders. This involves both qualitative and quantitative reporting. Quantitative reporting can be made in providing terms and standards of financial performance of a *waqf* institution. Whereas qualitative reporting is non-financial information which informs the users whether objectives are achieved and how is the progress of the *waqf* programs.

The authors then discuss the issue concerning the urgency of stakeholder's demand on certain information needs, i.e., how should a *mutawallī* prioritize competing stakeholder claims? In this regard the authors first present Freeman's stakeholder theory and its expansion by Mitchell, Agle and Wood (1997)⁽¹⁾, the MAW model. This model proposed the qualitative classes of stakeholders which can be identified by its following attributes: the stakeholder's power to influence the firm, the legitimacy of stakeholder's relationship with the firm, and the urgency of the stakeholder's claim on the firm. Based on the above attributes, Mitchell et al. proposed seven types of stakeholders: three possessing only one attribute, three possessing two attributes, and one possessing all three attributes. The authors after discussing how claims are prioritized among these types of stakeholders in this model, apply it to the *waqf* institution. They discuss what type of information would be required by each type of stakeholder.

They mention that the *mutawallī* and the staff are the definitive stakeholders and as such would require all information regarding finance, performance, program, and priorities of the *waqf*. The government as a stakeholder would require fiscal and related information. The *wāqif* or the *qāḍī* would require all information that would ensure them of the fulfillment of the *wāqif*'s wishes. The social justice lobbyist, the press and the *wāqif*, who are also stakeholders, would

(1) Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a Theory of Stakeholder Identification and Salience: Defining the Principle of Who and What Really Counts. *Academy of Management Review*, 22(4), 853-886.

seek such information so as to determine the fulfillment of intended results. The beneficiaries being the weakest stakeholders would not be able to demand complete information from the *mutawalli*.

This chapter is quite interesting and introduces some novel ideas regarding *waqf* accountability. Unfortunately, the language of the article is weak which makes for difficult reading. Also, the article is very much theoretical in nature and lacks empirical and practical evidence in support of the theory; a point acknowledged by the authors.

Chapters five and six of the book both are concerned with the laws regarding *waqf* in Malaysia with special attention given to laws relating to land. Chapter five is co-authored by Sharifah Zubaidah Syed Abdul Kader and Nor Asiah Mohamed and is titled “The Legal Position of *Waqf* Lands in Malaysia”. In chapter six, both these co-authors are joined by Zuraidah Ali as well. The title of this chapter is “Challenges in Management for Sustainability of *Waqf* Lands in Malaysia”. A brief combined summary and review are given below.

In Malaysia, which consists of 13 states, each State Islamic Religious Council (SIRC) is declared by law to be the ‘sole trustee’ of all *waqf*. Each SIRC has an administrative framework to carry out the due administration of the *waqf* property for the benefit of the beneficiaries named in the *waqf*.

Regarding the creation of *waqf* in Malaysia, the authors mention that the provisions contain a restriction in creating specific *waqf* (*waqf khāṣ*) which requires the confirmation of the Ruler in Council as one of the conditions. Provision is also made for the SIRC to refer any matter concerning the validity of *waqf* to the State Fatwa Committee.

They also mention that in the law there are two terminologies for *waqf*, namely, general *waqf* and special *waqf*. General *waqf* means *waqf* that is sustainable in respect of capital and the profits from property for religious or charitable purposes recognized by Islamic law and properties that are given in *waqf* in such manner. Special *waqf* relates to sustainable *waqf* or for a specified period upon assets capital for religious or charitable purposes recognized by Islamic law and properties that are given in *waqf* in such manner, the profits of which is given to persons

or bodies or purposes specified in the *waqf* instrument. From these definitions, as given by the authors, it is not very clear what is meant by each type of *waqf* and no further clarification is given by them. It seems that the difference between the two is that in general *waqf* the beneficiaries are not restricted to specific persons or bodies or purposes, whereas that is the case in special *waqf*. The authors also mention here that the Pahang SIRC has begun to restrict the acceptance of special *waqf* in view of the difficulties faced in its administration.

The legal framework since 1952 is that as soon as all the requirements for the creation of *waqf* are fulfilled, the *waqf* property is vested in the SIRC and can be registered with the Registrar of *Waqf*. With respect to immovable property, the SIRC must make an application at the respective land offices for the endorsement of the statutory vesting on the register document of title. As *waqf* is a state matter under the Malaysian Constitution, it is within the exclusive powers of the state government to legislate laws on the administration of *waqf*. Only Selangor, Negeri Sembilan, Melaka, Johor and Perak have specific laws on *waqf* administration and management.

These laws provide generally for the administrative structure of *waqf* management. These laws contain comprehensive definitions of *waqf*, as well as the main constituents for the creation of *waqf* such as the *wāqif* (donor), *mawqūf* (the *waqf* property), and *mawqūf ‘alayh* (the beneficiaries). Some of these laws contain provisions relating to the role and responsibilities of the SIRC, the appointment of a Registrar of *Waqf*, establishment of a *waqf* fund, detailed rules for *istibdāl* and the development of *mawqūf*, establishment of a *Waqf* Management Committee or an Advisory Panel on the management of *waqf*, and the position of an invalid *waqf*. They also describe offences and penalties and provide for enforcement and investigation. However, the states have not as yet enacted comprehensive rules relating to the management of *waqf* properties. It should also be noted here that there is a need for the standardization of methods to create *waqf* to facilitate its administration and management by the SIRC.

The fact that the law requires that the SIRC is to be the sole trustee of all *waqf* is considered by some as a ‘legal hindrance’ to the creation and manage-

ment of *waqf* properties. People who do not wish to come under the SIRC's *waqf* management structure for fear of lack of competent personnel, general mistrust, or the desire to have full control over the management of the *waqf* property, tend to register it as a society (under the Societies Act 1966) or a trust company (under the Trust Companies Act 1949). In such cases, any legal dispute relating to the properties will be decided by the civil courts as opposed to *waqf* property which comes under the purview of the Shari'ah courts.

The Malaysian National Land Code 1965 (NLC) is the main law controlling the administration of lands in Malaysia. However, the NLC acknowledges the special position of *waqf* lands and the main principles in the NLC are not generally applicable with regard to the administration of *waqf* land in Malaysia. This means that when it comes to *waqf* lands, the governing law shall be the provisions enacted by the state authority relating to *waqf*. This also means that the principles of land registration as provided under the NLC are not applicable to *waqf* lands. This has led to many *waqf* properties being unregistered. The authors strongly believe that the registration of *waqf* lands should be a necessary requirement in order to guarantee its sustainable management in future. Clear provisions relating to the requirement of registration and the updating of records in line with the wide utilization of the computerized system presently should be included in laws relating to *waqf* lands.

One method that has been used to create *waqf* under the NLC is for the donor to surrender his land to the State Authority and then for the SIRC to apply to the State Authority to re-alienate the land to it to hold as *waqf* land. This process, however, is very time consuming and the memorial of registration after the alienation still does not indicate the status of such *waqf* land. Another practice of the SIRC is to require the donor of *waqf* land to transfer such land to the SIRC by way of executing Form 14A (instrument of dealing for a transfer under the NLC) prescribed by Section 215 of the NLC. However, this transfer is also not recorded in the memorial of registration or the register document of title. A better way to secure the position of *waqf* lands in the land offices is by way of statutory vesting under Section 416C of the NLC. This section allows those who have been statu-

torily vested with powers to hold land to apply for endorsement of such status on the register document of title. This last method is the only one which ensures that the status of *waqf* lands is correctly reflected in searches/surveys of lands. Such surveys are necessary for the revival and better management of *awqāf*.

In 2004, the Department of *Waqf, Zakāh* and *Hajj* (JAWHAR) was established to oversee the management of *waqf* resources in the country. Given that *waqf* lands come under state jurisdiction and JAWHAR is a federal agency, it is restricted from directly enforcing any policies on *waqf* in the states. JAWHAR is assisting SIRC's mainly in the development of *waqf* lands. It has also published a comprehensive manual for *waqf* lands that aims to become the official guidelines to streamline the administration of *waqf* lands in Malaysia.

Discussing some legal challenges in the management of *waqf* lands in Malaysia, the authors mention that some *waqf* laws state that the *waqf* shall only take effect after the *wāqif* dies. This is problematic in cases when the *wāqif* or the witness to the *waqf* dies without there being any other document evidencing the land as *waqf* land. This has resulted in *waqf* lands being subjected to land acquisition under the Land Acquisition Act 1960. This shows that there is urgency to have specific laws governing the administration of *waqf* as the current laws are not in harmony and will open all *waqf* lands for challenge. It is suggested that it is more appropriate for the SIRC to introduce their own laws governing *waqf* including *waqf* land by virtue of Article 74 of the Federal Constitution.

Another issue identified is that most of the time, when settling issues regarding the grey areas of *waqf*, these cases are being referred to the civil courts even though according to state enactments clearly state that *waqf* lands come under the purview of Shari'ah courts.

The NLC has many weaknesses in dealing with *waqf*. For example, Section 64 (1) of the NLC gives power to the State Authority to revoke any land reserved for public purpose or to revoke any lease for the same purpose. *Waqf* land held under leasehold is also subject to this procedure even though this goes against the spirit of *waqf* which is meant to be perpetual. The implementation of principles relating to *istibdāl* is vital in ensuring the sustainability of *waqf* lands

and should be recognized under laws providing for compulsory acquisition of lands like the Land Acquisition Act 1960. Studies have shown that when the State Authority compulsorily acquires *waqf* lands under such Act, only monetary compensation is provided to the SIRC's but there is no replacement of the *waqf* land as is required under the concept of *istibdāl*.

Another issue arises due to a handicap in the implementation of the computerized land system. The recoding system is designed to print only the whole area of *waqf* land and not part of the *waqf* land, and hence, a correction is needed and must be done manually.

The NLC also provides for 99 years as the ceiling for the disposal of state land. This policy may have an adverse effect on the creation of *waqf* land which is permanent in nature.

One of the main hinderances in the development of *waqf* lands is the scarcity of available funds. It is acknowledged that public contribution is essential for the sustainability and development of *waqf* properties. Awareness campaigns need to be conducted to educate the public of the dynamic nature of *waqf* and its role in societal and welfare development.

Credit should be given to the authors here who do a commendable job in outlining the legal framework and highlighting the issues relating to *waqf* land in Malaysia. Their research is quite comprehensive. However, both chapters suffer from much repetition not only between the two chapters but also within the chapters themselves. Both chapters also suffer from unnecessary details at some places. Repetition between the two chapters is quite significant as in some places, entire paragraphs are by and large the same. It is recommended that both these chapters be merged into one in future editions especially as the authors are also the same.

Chapter seven of the book is a valuable contribution to the literature. It is titled "A Proposal for a New Comprehensive *Waqf* Law in Malaysia" and is authored by Mohammad Tahir Sabit Mohammad.

In this chapter the author, after evaluating the old and new laws, presents a basic proposal for a new comprehensive *waqf* law in Malaysia. The article presents rules that should be contained in the new law. The proposal is based on the Negeri Sembilan

Wakaf Enactment 2005 and the Malacca Enactment 2005, as these two laws are relatively comprehensive compared to others. The author's proposal is quite comprehensive and well-written. However, the author acknowledges at the outset that this is a basic proposal which requires further thinking and refinement.

The author mentions that the current laws classify *waqf* into a number of different categories. He proposes that it is time to divide *waqf* based on the usage of the subject matter, i.e., *waqf* may be income generating or otherwise. Some term it as consumptive and beneficial or productive. He proposes the establishment of an umbrella organization which should be responsible for the management of *waqf* properties. He proposes that these be called *Waqf* Management Committee for consumptive *waqf* properties and *Waqf* Corporation for productive *waqf* properties. He further proposes that *waqf* should be recognized as an institutional entity that has legal personality which is capable to sue and be sued, own land in its own name, and exist in perpetuity.

The proposed administration and management structure is as follows. It is suggested that the Majlis (SIRC) should have mainly regulatory and supervisory powers. It can also be the manager of consumptive land and properties only. Where the property of the consumptive *waqf* requires utilization, its management is to be delegated to the *Waqf* Corporation. The Majlis should also have an advisory board and a management committee. The advisory board shall draft organizational policy, advice and monitor the general activity of the Majlis and the Corporation. The board should have both permanent and appointed members who have the necessary expertise and qualifications. These members shall be appointed by the Majlis. The Management Committee should consist of the servants and officers of the Majlis who are trustworthy, some of whom must have professional qualification. It will be responsible to carry out any direction, policy and decision made by the Majlis. There is also to be a *Waqf* Corporation (a government/Majlis linked organization) which will be in charge of collective management of all productive *waqf* properties. The Corporation will be accountable to the Majlis and be supervised by it. The institutional set-up of the Corporation must be divided into two: the Advisory Board and the professional branch. The

professional should consist of professionals having qualifications such as legal, Sharī'ah, economic, management, and other fields of relevant sciences. The Corporation shall have the powers to protect, manage, invest and develop *waqf* properties in a manner that puts properties to the best use and retain the highest value.

The Majlis and the Corporation are the trustees (*nāzīr*) of the *waqf* properties under their supervision. They can appoint their substitutes who may have the same powers, authority, and discretions provided for in the instrument of *waqf* or the written document. The prime criteria for the appointment of a *nāzīr* should be *amānah* (trustworthiness) and *kifāyah* (skill and professionalism). The powers, functions, duties and liabilities of a *nāzīr* must be exhaustively and clearly defined. The Majlis and the Corporation shall be vested with administrative and managerial powers. The Majlis shall have powers including giving direction, regulating, monitoring, and enforcement as well as entering into valid transactions. Any action taken by the Majlis or the Corporation shall be valid if it is according to the terms of the *waqf* instrument and *fiqhī* principles.

The Majlis should be the sole registering authority for all *waqf* properties; moveable and immovable. The Majlis shall have the power to appoint Registrars, deputies, officers and servants for this purpose.

The author also discusses issues relating to the *waqf* declaration and how they should be dealt with (or drafted in law). The *waqf* declaration is the document which details the conditions of the *wāqif*. The author also details how the *waqf* property should be managed and investment decisions made to develop and enhance *waqf* properties. He also discusses the following topics/issues: how new *awqāf* should be created, how to deal with and punish encroachment and illegal occupation of *waqf* properties, and how to settle *waqf* disputes. On this last issue he mentions that only the Sharī'ah courts should have the power and jurisdiction to deal with *waqf* disputes.

Chapter eight is titled "Current Legal Issues Concerning *Awqāf* in Malaysia". This chapter is co-authored by Sharifah Zubaidah Syed Abdul Kader and Nuarrual Hilal Md. Dahlan. This is the third co-authored chapter of the former in this book. As is discussed below, it may have been more appropriate

if the title read somewhat like "Issues in the Jurisdiction of the Courts Concerning *Awqāf* in Malaysia".

The article identifies some eleven legal issues/problems in Malaysia relating to *waqf*. These problems, in general, can be categorized into the following areas:

- (a) Legal issues/hindrances in the creation of *waqf* properties in certain cases.
- (b) Provisions in Malaysian law that allow the state to acquire *waqf* lands.
- (c) Registration of *waqf* lands with the competent authority.
- (d) Laws that do not allow and/or contradict with the perpetuity characteristic of a *waqf* property.
- (e) *Waqf* properties not being exempt from fees/taxes.
- (f) Jurisdiction of civil courts and not Sharī'ah courts over issues/disputes relating to *waqf*.

As most of the issues identified by the authors have already been discussed in previous chapters, the authors only discuss the last issue in this chapter. They mention that as the provisions in Malaysian law are not clear on *waqf* matters, disputes relating to *waqf* can fall under the jurisdiction of both the civil courts and the Sharī'ah courts. The authors succinctly discuss the arguments in favor of both courts and why *waqf* disputes should fall under their jurisdiction. They also discuss the problems that arise from certain decisions of the courts in specific cases relating to disputes on *waqf* matters.

The authors conclude that due to certain *lacunae* in the law, Sharī'ah courts practically have little jurisdiction and power and thus most cases relating to *waqf* are still decided by the civil courts. This is mainly because, as of yet, there is no specific legislation on *waqf* which could define and bestow on the Sharī'ah court the comprehensive rules of judicial administration, power and jurisdiction to adjudicate *waqf*. The authors finally submit that the solution to these problems lies in passing specific legislation on *waqf* along with amendments to specific laws in order to make them compatible with the special nature of *waqf*.

Chapter ten of the book discusses an interesting idea for the development of *awqāf* in Malaysia. It is titled “Could a *Waqf* Company in Malaysia Expand Its Operation Through Initial Public Offering?” and is authored by Mahadi Ahmed.

The author points out that one of the reasons for the low performance of the *waqf* institution is its low participation in goods and services manufacturing companies. Both historically and in present times, the *waqf* institutions has focused largely on the real estate sector.

The author argues that there is nothing in the Sharī‘ah that prohibits the use of IPO (Initial Public Offering) as a means to raise capital for the expansion and development of a *waqf* corporation. However, it should be ensured that such an exercise maintains the sanctity and *maqāsid* al-Sharī‘ah of *waqf*.

The author discusses certain Sharī‘ah and legal issues as per the provisions of Malaysian law that need to be addressed if an IPO (Initial Public Offering) is to be utilized. The major Sharī‘ah issue in using IPO is the problem of ownership. By definition, the ownership of a *waqf* property vests in Allah and an IPO essentially involves inviting others to share in your company. The author suggests that this could be resolved by ensuring that the founders of the *waqf* corporation retain majority share in the company. This will ensure that all major decisions are made as per the intentions of the founders and that the corporation remains a *waqf*.

Chapter eleven is co-authored by Norhaliza Mohd. Nor and Mustafa Omar Mohammed, and is titled “Categorization of *Waqf* Lands and Their Management: The Case of the State of Selangor, Malaysia”.

Land has been and still is the most important and widely used mode for *waqf*. Due to the colonization of Muslim countries, the *waqf* system has become totally disrupted and grossly mismanaged in almost all Muslim countries. The case of the state of Selangor is no different. Conducting a case study of this state is important due to the fact that Selangor has the distinction of being the first state in Malaysia that has instituted a *waqf* enactment to better manage and administer all the *waqf* properties in the state.

In Selangor, most of the *waqf* lands are used for mosques, cemeteries, schools, and orphanages. Up until December 2008, about 10% of *waqf* lands have remained idle and undeveloped. Furthermore, the *waqf* management in Selangor suffers from insufficient skilled manpower and insufficient capital to manage and develop its *waqf* lands. Against this backdrop, the authors propose a model to categorize the *waqf* lands in the state according to their location and use. The authors suggest that this will enable the authorities to identify and prioritize those properties which are better suited for development. The authors also mention that the management and development of different categories of *waqf* lands requires different skilled human resources. For example, if the *waqf* land is an agricultural land, it would require low level human capital and would be managed accordingly with plantation projects. Industrial land would be managed by executing industrial projects and would require a sizeable supply of skilled and semi-skilled human capital. The authors further suggest that the management and development of each category of land requires appropriate modes of financing. They suggest that for agricultural lands, *muzāra‘ah* and *ijārah muntahiyah bi al-tamlīk* are the appropriate modes. For commercial, residential, and industrial lands, the appropriate modes are *istiṣnā‘*, *ṣukūk*, and equity financing based on *muḍārabah* and *mushārah*.

Umar A. Oseni is the author of chapter twelve which is titled “The Need for an Effective Legal and Regulatory Framework for *Waqf* in Nigeria”. The author mentions that currently at the federal level there is no law in Nigeria that provides for the management and administration of *waqf*. There are also no *waqf* laws in the southern parts of the country. Only the predominantly Muslim northern states have some basic provisions.

As part of the post-2000 law reforms in the northern states, there were moves to re-introduce the Islamic legal code to regulate both private and public law which included the enactment of *zakāh* and *waqf* laws. Most of the states transformed their economies by institutionalizing the *zakāh* system and promoting charitable endowments. The author presents a brief but comprehensive analysis of the existing laws on

zakāh and endowments in 12 states in northern Nigeria. He mentions that most of the state laws only provide for *zakāh* with little or no reference to *waqf*. In few instances where endowment is mentioned in the laws, there is no clear-cut reference to how *waqf* can be effectively administered in those states. Only the states of Kano, Yobe, and Zamfara have provisions in some detail on *waqf* in their respective laws.

The author hence emphasizes that there is an urgent need to establish a robust legal and regulatory framework for *waqf* in Nigeria at the federal level. This may partly lead to the institutionalization of *waqf* in the country. It is suggested that the proposed legislation should only contain general guidelines for the regulation and management of *waqf* in the country while keeping some margin for private initiatives in this regard. The author further suggests that there is a need for the implementation of professional management techniques for the revitalization of *awqāf* in the country. The author also emphasizes, among other things, the need to have in place a proper legal framework for the resolution of disputes relating to *waqf* matters. The Sharī'ah courts should be given proper and clear jurisdiction to settle these disputes. The current laws are ambiguous in this respect.

“Inspection of Foundations in The Ottoman State: The Organization and Types of Foundations” is the title of chapter thirteen which is authored by Ahmed Akgunduz. The author in this chapter examines in detail the organizations or public bodies that were set up by different rulers throughout history and especially in the Ottoman Empire for the administration, supervision, and inspection of *awqāf*.

He discusses the institution of *naẓārah* and how this was used. The institution of *naẓārah* basically means that person/entity which has the authority to inspect and control the administrations of religious foundations like *awqāf*. The person/entity performing the task of *naẓārah* is called a *nāẓir*. In other words, a *nāẓir* is the official who oversaw and controlled the acts of a *mutawallī* (administrator of a religious foundation especially a *waqf*). The *mutawallī* is required to consult the *nāẓir* regarding the affairs of the foundation he is administering. The author discusses in detail how the task of *naẓārah* was performed throughout history and who was responsible for this task. He mentions that historically it was the *qāḍīs* (judges) who performed this task.

Another institution that the author discusses in detail and the different forms it took is the Organization of Foundations which was established in the Ottoman State. These were judicial bodies that inspect and control the administration of (religious) foundations by virtue of public guardianship of the state, or special organizations that were established with this goal. Essentially these were organizations that performed the task of *naẓārah*. This Organization of Foundations later became the *Naẓārah Al-Awqāf*.

In brief, the article highlights the importance of the inspection of *waqf* foundations by detailing what was available in the Ottoman Empire. The study found that during the Ottoman period, aside from the *mutawallī* appointed by the founder of a foundation, the Empire also established inspectorate of *awqāf* for their monitoring and protection. The author concludes that in the light of the above, it is suggested that the role of Sharī'ah court judges and the ministry of *awqāf* in the administration of *awqāf* should be strengthened in order to reap greater benefits.

It is evident from the discussion in this chapter that the author has been pretty meticulous in his research. However, the chapter is not easily comprehensible for the common reader. The reason for this is the author's excessive use of Arabic and Turkish terminology. Even though he gives the translations for the terms in brackets, some translations are incorrect and make no sense to the English reader. Another reason is that because the Organization of Foundations was constantly changing and evolving, the reader tends to get lost due the sheer number of changes that took place. It may have been easier to follow these changes if the author had provided a summary in tabulated form.

Chapter fourteen of the book is also related to *waqf* in the Ottoman Empire. It is titled “Cash *Awqāf* in the Ottomans as Philanthropic Foundations and their Accounting Practices” and is co-authored by Cengiz Toraman and Bedriye Tuncsiper. The authors discuss in this chapter how cash *waqf* was utilized and managed in the Ottoman Empire. They give special emphasis to the accounting methods used for these *awqāf* and what kind of information was included in the book of accounts.

They also mention that by studying these accounts the income and expenditure of these *awqāf* can also be identified. They mention that the expenditures of such *awqāf* mainly concentrated in the following areas: education, food, family, salaries of judges, payments to jails, maintenance of *waqf* buildings, mosques, repair of pavements water works and many others. Taxes taken from agricultural products, rent income from land holdings, charitable bequests and lending on interest were the major sources of income for these *awqāf*. Lending on interest (*ribā*) was highly controversial and was not approved by most scholars.

Chapter fifteen is authored by Muhammad Fazlul Karim and is titled “Socio-Legal Perspectives of *Awqāf* Development in Bangladesh”. Regarding the laws governing *awqāf* in Bangladesh, the author mentions that *awqāf* were governed by the *Waqf* Act of Bengal 1934. However, in 1962 the *Waqf* Ordinance of 1962 was enacted without repealing the Bengal *Waqf* Act of 1934 and to date the status of said Act remains in limbo.

The author identifies the following barriers to the growth of *awqāf* in Bangladesh. The first is the shortage of manpower. There are only 98 officers and employees managing nearly 150,000 *waqf* estates in the whole country. Furthermore, there are only 29 district offices to manage the 64 districts of the country and each district office has only one supervisor to cover nearly 800 *waqf* estates. The second barrier is the evasion of enrollment registration. Out of about 150,593 *waqf* estates, only 97,046 are registered, meaning that about 35% of *awqāf* are not registered. The other barriers are: unauthorized occupation and misappropriation of *waqf* properties, uncollected revenue, *waqf* disputes and lack of efficiency, lack of statutory provisions for the development of *awqāf*, unqualified and dishonest *mutawallīs*, encroachment on and unauthorized alienation of *waqf* properties, misuse of compensation money received when a *waqf* property is acquired by the state, and lack of creativity and innovative ideas for the development of *waqf* properties.

The author suggests the following steps to revitalize *awqāf* in Bangladesh. First of all, the enactment of a new *waqf* law is necessary as the current law is poorly drafted and outdated. Second,

urban *waqf* properties which have huge income-generating potential must be developed. Among other avenues, finances can be raised by issuing bonds and debentures. Third, collaborations at the international level should be undertaken with countries where an administrative set-up for *awqāf* already exists. Fourth, a National *Waqf* Advisory Board (NAWAB) should be established to work in collaboration with the *Waqf* Administration and serve as a think-tank and a key driving force. Fifth, training programs should be conducted to educate and train the *mutawallīs*. Sixth, in order to motivate the current staff and attract young talent, the salaries and social security benefits of *waqf* staff should be improved. Seventh, in order to resolve *waqf* disputes in a timely and cost-effective manner, special *waqf* tribunals should be established.

Chapter sixteen is the third chapter contributed by the editor (Syed Khalid Rashid) and is titled “*Awqāf* Development in India: A Case Study”. He mentions that the idea of developing *waqf* properties in India is relatively new. It took birth during the past few decades in the wake of mass urbanization and the phenomenal rise in the valuation and rental of properties which are strategically located.

There are four bodies presently handling the development of *waqf* properties in India. These are:

- (i) The Central *Waqf* Council, New Delhi.
- (ii) Uttar Pradesh *Waqf* Development Corporation, Lucknow.
- (iii) Karnataka *Waqf* Development Corporation, Bangalore.
- (iv) *Waqf* boards in every state, in particular the Tamil Nadu State *Waqf* Board.

The author presents facts and figures in order to gauge the performance of these bodies. He mentions that there are about 490,021 *awqāf* in India out of which at least 5% (i.e. around 24,500) may safely be assumed to be suitable for development. Over the past 32 years, the Central *Waqf* Council undertook the development of only 120 major and 87 minor *waqf* properties. Out of these the development of only 73 major and 45 minor properties was completed at a total cost of US\$ 8.775 million. The author states that at this rate it will take several centuries to develop even 5% of *awqāf* in India. Further analysis shows

that out of the properties developed about a third are not income generating.

Discussing the performance of the Uttar Pradesh *Waqf* Development Corporation, the author mentions that the state has around 123,000 *awqāf*. Out of these, in the past 20 years, the corporation undertook to develop only 114 properties. So far work has been completed on only 38 properties. The total amount invested in the 114 properties was US\$ 1.5 million, out of which only US\$ 270,000 was invested in the 38 completed projects.

Regarding the Karnataka *Waqf* Development Corporation, the author mentions that they did not furnish him with the necessary information about the workings of the corporation and hence no assessment can be made.

As far as the Tamil Nadu State *Waqf* Board is concerned, the author mentions that between 1976-77 and 1987-88, the Board obtained from the State Government a total sum of US\$ 106,000 for financing the development of urban *waqf* properties. This amount was loaned to 43 *waqf* institutions in the state. However, in subsequent years, the State Government refused to make any more such grants.

Chapter seventeen discusses the legal issues concerning *awqāf* in Thailand. This chapter is titled "The Status of *Waqf* Properties in the Malay-Muslim Majority Areas of Thailand: A Legal Survey" and is authored by Sulaiman Dorloh.

The author mentions that Muslims form about 4% of the population of the country and are concentrated in four major provinces in the south of Thailand. Being a non-Muslim country, Thailand does not have any law governing specifically *waqf* institutions. Currently, *waqf* in those four provinces is run under the supervision of the Provincial Islamic committee and the Mosque committee. The common practice for creating a *waqf* in these areas is that the contributor will donate his land to the mosque. The recipient will be the mosque's *imām*. In most cases, the trustee for the *waqf* property is the mosque committee itself.

The author mentions that in Thailand, there are basically two laws concerning Muslim affairs. These are the Royal Act Concerning Muslim Mosques, 1947, and the Royal Act Concerning the Islamic Patronage Act, 1945. Provisions relating to *waqf* are

absent from both of these Acts. For example, the issue of the registration of *waqf* property and the appointment and responsibilities of *mutawallīs* are not covered. The author also discusses some other general laws that affect *waqf* properties in one way or the other. In particular he discusses the Civil and Commercial Law Code and the Thai National Land Code.

In order to rectify the problems faced by *awqāf* in Thailand, the author suggests the following:

- (a) Sharī'ah should be accepted as part of Thai law. As Sharī'ah will govern only Muslims, it may not pose any problems for the non-Muslims in Thailand.
- (b) As none of the Thai National Land Code provision and other laws is devoted to *waqf* land, the Islamic law of *waqf* should be implemented by the religious councils of the four provinces.
- (c) A modern and comprehensive law of *waqf* should be enacted.

Chapter eighteen is the last chapter of the book. It is authored by Adnan Trakic and is titled "The Legal and Administrative Analysis of *Waqf* in Bosnia and Herzegovina".

The author mentions that *waqf* in Bosnia and Herzegovina is closely related to the time when the country was under the rule of the Ottoman Empire. It is estimated that by the end of the Ottoman rule there were more than 5000 *awqāf* in Bosnia. During this period the ministry of *waqf* exercised loose supervision over the administration of *awqāf*. When the Hapsburg Monarchy came into rule in 1878, the control over *waqf* was taken over by the provincial government which was a non-Muslim government. After World War I, Bosnia became part of the Kingdom of Yugoslavia. During this period *waqf* was nationalized and the government took ownership of almost all *waqf* properties except mosques and minarets. After the breakup of Yugoslavia, Bosnian Muslims went through another war and ethnic cleansing during 1992-1995. During this period, *awqāf* which were not devastated and confiscated during the communist regime were almost put to an end by the Serb aggression. More than 600 mosques were completely destroyed and almost the same number seriously damaged.

Presently, *awqāf* in Bosnia are managed by the *waqf* directorate, however, currently there is no specific law in the country to govern the *waqf* affairs. In 2007, *awqāf* in Bosnia consisted of: 1,714 mosques, 1,030 shopping lots, 3,027 graveyards, 2,456 houses, apartments, and buildings and 4,289 parcels of land. In 1996, a bill was drafted for the restoration of lost *waqf* properties. Subsequently, a number of other bills were also drafted for this purpose. Unfortunately, these are only drafts and not laws.

Overall, the book contains within itself a great collection of articles on *waqf* issues especially on *waqf* laws in Malaysia. Some of the articles are quite unique and innovative. The inclusion of full texts of *waqf* laws in Malaysian states in the appendices of the book increases its value two-fold. The only aspect of the book which requires somewhat of a significant improvement is to remove the repetition as discussed above in detail.

Yahya Munawar Malik is currently an editor for the Journal of King Abdulaziz University: Islamic Economics, Jeddah, Saudi Arabia. Previously he was a He has also served as a Shari'ah Researcher Scholar at the Emirates Islamic Bank, Duabi, UAE. He obtained his B.A. (Hons.) Degree in Shari'ah from the prestigious Islamic University, al-Madinah al-Munawwarah, Saudi Arabia. He received his Msc. Degree in Economics from the International Institute of Islamic Economics (IIIE), International Islamic University, Islamabad.

Email: yahyamim@gmail.com

مراجعة كتاب: الوقف قوائينه وإدارته

تحرير: سيد خالد رشيد

الناشر: غومباك: ماليزيا، الجامعة الإسلامية العالمية، ماليزيا، ٢٠١٧ م، ٦٦٦ صفحات

مراجعة: يحيى منور مالك

معهد الاقتصاد الإسلامي، جامعة الملك عبد العزيز، جدة.

المستخلص. يعتبر الوقف مؤسسة خيرية فريدة من نوعها ومن خصائص الدين الإسلامي. فمنذ زمن النبي محمد (صلى الله عليه وسلم) إلى عهد الدولة العثمانية، أقام المسلمون الملايين من الأوقاف في جميع أنحاء العالم. ولكن عندما استعمر العالم الإسلامي، استهدفت مؤسسة الوقف من قبل المستعمرين فألغوا كل ما أقامه المسلمون من أليات ومنشآت ونظم لإدارة الأوقاف وتنميتها. ولقد شهد الماضي القريب اهتماما ملحوظا بإحياء مؤسسة الوقف في العالم الإسلامي. وكانت إحدى هذه الخطوات إنشاء المركز الدولي لأبحاث الأوقاف في نوفمبر عام ٢٠١٣ م، تحت رعاية الجامعة الإسلامية العالمية في ماليزيا. والكتاب الحالي (موضوع هذا العرض) هو أول نتاج رئيسي للمركز.