

ADMINISTRATION OF MUSLIM LAW ACT
(CHAPTER 3, SECTION 64(12))

ADMINISTRATION OF MUSLIM LAW (WAKAF AND NAZAR
AM) RULES

ARRANGEMENT OF RULES

Rule

1. Citation
 - 1A. Purposes for which sinking fund may be used
 - 1B. Maintenance of financial records by mutawalli
 - 1C. Consultation on percentage of net annual income of wakaf or nazar am to be transferred to sinking fund
 2. Application to register wakaf
 3. Inspection of and extract from register of wakafs
 4. Furnishing of information relating to wakaf property
 5. Preparation of financial statements by mutawalli
 6. Rules not applicable to Majlis wakaf
- The Schedule
-

[4th October 1999]

Citation

1. These Rules may be cited as the Administration of Muslim Law (Wakaf and Nazar Am) Rules.

[S 800/2017 wef 01/01/2018]

Purposes for which sinking fund may be used

1A. For the purposes of section 61(3)(c) of the Act, a sinking fund established and maintained under section 61(3) of the Act for a wakaf or nazar am may be used for the following purposes:

- (a) investing any portion of the net annual income of that wakaf or nazar am that is transferred to the sinking fund under section 61(4) of the Act;

- (b) distributing monetary gifts to the beneficiaries of that wakaf or nazar am.

[S 800/2017 wef 01/01/2018]

Maintenance of financial records by mutawalli

1B. For the purposes of determining the net annual income of a wakaf or nazar am mentioned in section 61(4) and (5) of the Act, every mutawalli of a wakaf or nazar am must keep, or cause to be kept, proper accounts and records of all receipts, expenditure and investment of moneys belonging to that wakaf or nazar am.

[S 800/2017 wef 01/01/2018]

Consultation on percentage of net annual income of wakaf or nazar am to be transferred to sinking fund

1C. For the purposes of section 61(5) of the Act, the mutawalli of a wakaf or nazar am must submit to the Majlis a recommendation in writing on the percentage of the net annual income of the wakaf or nazar am that is to be transferred under section 61(4) of the Act to the sinking fund established and maintained under section 61(3) of the Act for that wakaf or nazar am.

[S 800/2017 wef 01/01/2018]

Application to register wakaf

2. An application to register a wakaf under section 64(3) of the Act shall be in the Form set out in the Schedule.

Inspection of and extract from register of wakafs

3.—(1) The register of wakafs maintained by the Majlis under section 64(9) of the Act may be inspected by any person, on such days and during such hours as the Majlis may determine, upon payment of \$16 for every inspection.

(2) A copy of —

- (a) an extract from the register of wakafs may be obtained upon payment of 30 cents; and
- (b) any other document attached thereto of a wakaf may be obtained upon payment of \$17.

(3) A fee of \$4 is payable for the certification of each copy of an extract from the register of wakafs or other document.

Furnishing of information relating to wakaf property

4. Where the Majlis desires to cause a wakaf to be registered under section 64(10) of the Act, the Majlis may —

- (a) require any person who in the opinion of the Majlis is able to furnish any information regarding any property, movable or immovable, which the Majlis reasonably believes is the subject of the wakaf, to furnish such information; and
- (b) notify every person who has an interest in the property.

Preparation of financial statements by mutawalli

5. Every mutawalli of a wakaf shall, in preparing any financial statements required under the Second Schedule to the Act, adhere to the generally accepted accounting principles, standards and practices.

[S 800/2017 wef 01/01/2018]

Rules not applicable to Majlis wakaf

6. These Rules do not apply to any wakaf created by the Majlis under section 58(3A) of the Act.

[S 632/2024 wef 01/08/2024]

THE SCHEDULE

Rule 2

THE FORM

ADMINISTRATION OF MUSLIM LAW ACT
(CHAPTER 3)

ADMINISTRATION OF MUSLIM LAW (WAKAF AND NAZAR AM) RULES

Registration No: _____

(A) PARTICULARS OF APPLICANT:

Name of Applicant:

Address:

THE SCHEDULE — *continued*

I/C No:

Occupation:

Name of Wakif:

Reason for Application:

(B) PARTICULARS OF MUTAWALLI:

Name of Mutawalli:

Address:

I/C No:

Occupation:

Date and Manner of Appointment:

Name of Mutawalli:

Address:

I/C No:

Occupation:

Date and Manner of Appointment:

Name of Mutawalli:

Address:

I/C No:

Occupation:

Date and Manner of Appointment:

Name of Mutawalli:

Address:

I/C No:

Occupation:

Date and Manner of Appointment:

THE SCHEDULE — *continued*

(C) OBJECTS OF THE WAKAF:

(D) PARTICULARS OF BENEFICIARIES:

Name of Applicant:

Address:

I/C No:

Name of Applicant:

Address:

I/C No:

Name of Applicant:

Address:

I/C No:

(E) DESCRIPTION OF ALL WAKAF PROPERTIES:

(To enclose original/certified true copies of wakaf deed and any other document pertaining to property if available)

(F) LOCATION OF PROPERTIES:

(if cash is deposited in a bank, state name of bank)

(G) DETAILS OF ACCOUNTS:

Gross Annual Income:

Gross Annual Expenditure

(excluding insurance and property tax):

Insurance paid (if any):

Name of Insurance Company:

THE SCHEDULE — *continued*

Property Tax paid:

Property Tax Account No:

Remuneration of Mutawalli:

Other expenses:

Amount due to Beneficiaries:

Amount set apart for:

*religious purposes (provide description):

_____ \$

_____ \$

*charitable purposes (provide description):

_____ \$

_____ \$

*pious and any other purpose (provide description):

_____ \$

_____ \$

Remarks:

(for office use only)

THE SCHEDULE — *continued*

Signature of Applicant:

Date:

*delete where inapplicable.

[S 800/2017 wef 01/01/2018]

LEGISLATIVE HISTORY
ADMINISTRATION OF MUSLIM LAW (WAKAF AND NAZAR
AM) RULES
(CHAPTER 3, R 7)

formerly known as the Administration of Muslim Law (Wakaf) Rules

This Legislative History is provided for the convenience of users of the Administration of Muslim Law (Wakaf) Rules. It is not part of these Rules.

1. G. N. No. S 425/1999 — Administration of Muslim Law (Wakaf) Rules 1999

Date of commencement : 4 October 1999

2. 2001 Revised Edition — Administration of Muslim Law (Wakaf) Rules

Date of operation : 31 January 2001

3. G.N. No. S 800/2017 — Administration of Muslim Law (Wakaf) (Amendment) Rules 2017

Date of commencement : 1 January 2018

4. G.N. No. S 632/2024 — Administration of Muslim Law (Wakaf and Nazar Am) (Amendment) Rules 2024

Date of commencement : 1 August 2024