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### ADMINISTRATION OF MUSLIM LAW ACT 1966

#### ADMINISTRATION OF MUSLIM LAW (MAJLIS WAKAF) RULES 2024

##### ARRANGEMENT OF RULES

###### Rule

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In exercise of the powers conferred by sections 61(6) and 62A(7) of the Administration of Muslim Law Act 1966, the Majlis Ugama Islam, Singapura, with the approval of Masagos Zulkifli, the Minister charged with the responsibility for Muslim affairs, makes the following Rules:

### **Citation and commencement**

1. These Rules are the Administration of Muslim Law (Majlis Wakaf) Rules 2024 and come into operation on 1 August 2024.

### **Definitions**

2. In these Rules —

“collector” means a person authorised by the Majlis to solicit, promote or collect contributions or dedications to a Majlis wakaf;

“contribution” means an irrevocable and unconditional surrender by a donor of any moneys or unencumbered movable or immovable property to a Majlis wakaf;

“dedication” means an undertaking by a donor to irrevocably and unconditionally surrender any moneys or unencumbered movable or immovable property to a Majlis wakaf upon the occurrence of a future event;

“donor” means a person making a contribution or dedication to a Majlis wakaf;

“Majlis wakaf” means a wakaf created by the Majlis under section 58(3A) of the Act;

“Majlis website” means the official website of the Majlis at <https://www.muis.gov.sg>;

“securities” means shares, stocks, bonds, notes (other than promissory notes), debentures, debenture stocks, units under a unit trust scheme and Islamic financial instruments and securities;

“tauliah” means a letter of appointment issued by the Majlis to a collector.

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### **Modified application of Act to Majlis wakaf**

3. For the purposes of section 62A(6) of the Act, the provisions of the Act specified in the first column of the Schedule are modified, in their application to a Majlis wakaf, in the manner specified opposite in the second column.

### **Publication of particulars of Majlis wakaf**

4. For the purposes of section 58(3B) of the Act, the following particulars of every Majlis wakaf must be published in the *Gazette* notification and on the Majlis website:

- (a) the name of the Majlis wakaf;
- (b) the date of creation of the Majlis wakaf;
- (c) the nature and object or purposes of the Majlis wakaf.

### **Appointment of mutawalli for Majlis wakaf**

5.—(1) The Majlis must issue a letter of appointment to a person who is appointed by the Majlis as a mutawalli for a Majlis wakaf.

(2) The letter of appointment must state —

- (a) the period of appointment of the person as a mutawalli; and
- (b) the date on which the appointment takes effect.

### **Terms and conditions of appointment of mutawalli**

6.—(1) The Majlis may impose on the appointed mutawalli any terms and conditions concerning the mutawalli's appointment as the Majlis considers appropriate.

(2) The Majlis may vary or revoke any term or condition imposed under paragraph (1).

### **Duties and powers of mutawalli**

7.—(1) Subject to paragraph (2), a mutawalli of a Majlis wakaf must ensure that the Majlis wakaf is administered in accordance with the object and terms of the instrument creating the Majlis wakaf.

(2) The mutawalli must ensure that all of the following provisions are complied with:

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- (a) sections 58(5), 62A(2) and (3) and 73 of the Act;
- (b) rules 13, 14 and 15.
- (3) Subject to paragraphs (1) and (2), the mutawalli may do any of the following:
- (a) effect any transaction relating to the management, administration or disposition of any moneys or property of the Majlis wakaf (collectively called in this paragraph the wakaf property);
  - (b) set aside and invest income to answer any liabilities which, in the opinion of the mutawalli, ought to be borne out of income from the wakaf property or to meet any depreciation of the capital value of the wakaf property;
  - (c) accept or reject any contribution or dedication to the Majlis wakaf;
  - (d) engage or employ agents, advisers, managers, consultants, solicitors and any employees;
  - (e) pay taxes and any other expenses arising from or in connection with the management or administration of the wakaf property;
  - (f) make any kind of investment (subject to section 62A(3) of the Act) that the mutawalli could have made if the mutawalli were absolutely entitled to the wakaf property, invest any funds in the wakaf property and from time to time vary such investments;
  - (g) carry on the administration of the wakaf property anywhere the mutawalli thinks fit;
  - (h) do anything which is incidental, conducive or necessary to the exercise or discharge of the mutawalli's functions and duties under the Act and these Rules.

### **Removal of mutawalli**

**8.—(1)** The Majlis must give at least one month's notice in writing before removing any person appointed as a mutawalli for a Majlis wakaf.

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(2) The notice in paragraph (1) must specify the date on which the removal will take effect.

(3) When the removal of a person as a mutawalli for a Majlis wakaf takes effect, that person must —

- (a) cease to represent the Majlis wakaf;
- (b) cease to make any decision in relation to the Majlis wakaf;  
and
- (c) surrender all documents, records and correspondence relating to the Majlis wakaf in that person's possession to the Majlis.

### **Minister may give directions**

**9.—**(1) This rule applies during the period where the Majlis is the trustee of a Majlis wakaf and no mutawalli has been appointed by the Majlis for the wakaf.

(2) The Minister may issue a direction under paragraph (3) to the Majlis, if it is brought to the Minister's attention that —

- (a) the Majlis wakaf has been mismanaged;
- (b) the Majlis has failed to comply with any duty or obligation imposed by —
  - (i) any rules made under section 145(1) of the Act for the purposes of section 58 of the Act; or
  - (ii) these Rules or any other rules made under section 62A(7) or 64(12) of the Act; or
- (c) a dispute concerning the management of the Majlis wakaf has arisen.

(3) The Minister may direct the Majlis to undergo a dispute resolution process, if a matter mentioned in paragraph (2)(c) is brought to the Minister's attention.

(4) The Minister may issue directions relating to the scope, application, operations and procedures of the dispute resolution process mentioned in paragraph (3).

(5) Despite anything to the contrary (whether stated in the instrument creating the Majlis wakaf or not), any directions issued under paragraph (3) or (4) are binding on the Majlis and any party to the dispute.

(6) Any person who is dissatisfied with the outcome of the dispute resolution process may appeal to the Minister whose decision is final.

### **Review Committee**

**10.**—(1) The Minister may appoint a Review Committee comprising one or more individuals with suitable experience to give advice to the Minister with regard to an appeal under rule 9(6).

(2) Before making a decision under rule 9(6), the Minister may consult the Review Committee but, in making the decision, is not bound by such consultation.

(3) The remuneration and allowances (if any) of a member of a Review Committee are to be determined by the Minister.

(4) A Review Committee is independent in the performance of its functions.

### **Majlis may give directions**

**11.**—(1) This rule applies where a mutawalli has been appointed by the Majlis for a Majlis wakaf.

(2) The Majlis may issue a direction under paragraph (3) to the mutawalli, if it is brought to the attention of the Majlis that —

- (a) the Majlis wakaf has been mismanaged;
- (b) the mutawalli has failed to comply with —
  - (i) any rules made under section 145(1) of the Act for the purposes of section 58 of the Act; or
  - (ii) these Rules or any other rules made under section 62A(7) or 64(12) of the Act;
- (c) the mutawalli has failed to comply with any term or condition imposed by the Majlis on the mutawalli concerning the mutawalli's appointment; or

(d) a dispute concerning the management of the Majlis has arisen between the mutawalli and a person other than the Majlis.

(3) The Majlis may direct a mutawalli to undergo a dispute resolution process, if a matter mentioned in paragraph (2)(d) is brought to the attention of the Majlis.

(4) The Majlis may issue directions relating to the scope, application, operations and procedures of the dispute resolution process mentioned in paragraph (3).

(5) Despite anything to the contrary (whether stated in the instrument creating the Majlis wakaf or not), any directions issued under paragraph (3) or (4) are binding on the mutawalli and any other party to the dispute.

### **Sinking fund for Majlis wakaf**

**12.** 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 Majlis wakaf may be used for any of the following purposes:

- (a) investing any portion of the net annual income of the Majlis wakaf that is transferred to the sinking fund under section 61(4) of the Act;
- (b) distributing monetary gifts to the beneficiaries of the Majlis wakaf.

### **Maintenance of financial records by mutawalli**

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

### **Consultation on percentage of net annual income of Majlis wakaf to be transferred to sinking fund**

**14.** For the purposes of section 61(5) of the Act, the mutawalli of a Majlis wakaf must submit to the Majlis a recommendation in writing

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on the percentage of the net annual income of the Majlis wakaf 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 Majlis wakaf.

### **Preparation of financial statements by mutawalli**

15. The mutawalli of a Majlis wakaf must, in preparing any financial statements required under the Second Schedule to the Act, adhere to generally accepted accounting principles, standards and practices.

### **Contributions and dedications to Majlis wakaf**

16.—(1) Any monetary contribution to a Majlis wakaf of an amount not exceeding \$20,000 must be made —

- (a) in cash at the office of the Majlis to an officer authorised by the Majlis;
- (b) by way of bank transfer to the Majlis wakaf bank account specified by the Majlis on the Majlis website;
- (c) in cash to a collector or by bank transfer to a collector's bank account; or
- (d) by money order or cheque drawn on any bank in Singapore delivered or posted to the office of the Majlis.

(2) If any monetary contribution to a Majlis wakaf made or intended to be made under paragraph (1) exceeds \$20,000, the Majlis may —

- (a) return any part of the contribution that exceeds \$20,000 or return the money order or cheque; or
- (b) request that the donor make the necessary application for approval of the Majlis under paragraph (4) and accept the contribution if it is subsequently approved by the Majlis.

(3) Any contribution or dedication of the following to a Majlis wakaf must first be approved by the Majlis:

- (a) moneys of an amount equal to or exceeding \$20,000;
- (b) immovable property;



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- (c) securities;
  - (d) any form of contribution or dedication not being moneys, immovable property or securities.
- (4) An application for the approval of the Majlis under paragraph (3) must be made in the form specified for this purpose on the Majlis website.
- (5) Upon receipt of the application, the Majlis may —
- (a) make any inquiries that the Majlis thinks fit in respect of the application and correctness of any particulars in the application;
  - (b) require the applicant to give further particulars or provide any document or other information;
  - (c) interview the applicant; or
  - (d) take any other action that the Majlis thinks fit.
- (6) Without limiting paragraph (3), the Majlis may accept or refuse any contribution or dedication consisting of —
- (a) chattels such as watches, jewellery, works of art or motor vehicles;
  - (b) virtual currency, non-fungible tokens or other crypto assets; or
  - (c) overseas immovable property.
- (7) The Majlis must notify the applicant of its decision to accept or refuse the contribution or dedication as soon as possible.
- (8) Where the Majlis has notified the applicant of its decision to accept a contribution or dedication, the applicant must execute the relevant form specified by the Majlis on the Majlis website for the transfer of the contribution or dedication to the Majlis.
- (9) The Majlis may return any contribution or dedication or part of a contribution or dedication made in error in any manner that the Majlis thinks fit.

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(10) The Majlis may transfer assets out of a Majlis wakaf on the written order of a law enforcement agency under any written law or an order of court.

(11) In this rule —

“law enforcement agency” has the meaning given by section 2(1) of the Criminal Procedure Code 2010;

“virtual currency” has the meaning given by section 22 of the Penal Code 1871.

### **Testamentary dedications to Majlis wakaf**

17.—(1) A person making any dedication to a Majlis wakaf by —

(a) any will or testament;

(b) any nomination or assignment of an insurance policy; or

(c) any Central Provident Fund nomination,

must inform the Majlis in the form specified for this purpose on the Majlis website.

(2) Where any testamentary dedication has been made, the administrators or executors of the estate must, upon the death of the donor, apply to the Majlis for approval, in the form specified for this purpose on the Majlis website, to transfer the dedication to the Majlis.

### **Appointment of collector**

18.—(1) The Majlis may appoint a collector to solicit, promote or collect contributions or dedications to a Majlis wakaf.

(2) The collector must solicit, promote or collect contributions or dedications for the Majlis wakaf in accordance with the terms and conditions of his or her tauliah.

(3) The Majlis may revoke or suspend the tauliah granted to any person if that person fails to comply with any term or condition of that person’s tauliah.

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(4) The collector must remit to the Majlis all contributions to the Majlis wakaf received by the collector and must not deduct any amount from the collections made.

(5) The collector must send to the Majlis details of all contributions or dedications to the Majlis wakaf received by the collector at such intervals as may be required by the Majlis.

(6) The collector may request the donor to give particulars of any contribution or dedication, or to provide any document or other information that the Majlis may require.

### **Register of collectors**

**19.** The Majlis must maintain a register of collectors in such form as may be approved by the Minister.

### **Acknowledgment and receipt**

**20.** As soon as practicable after a contribution or dedication is vested in the Majlis, as the case may be —

- (a) the Majlis must issue a receipt for any cash, money order or cheque payment;
- (b) the collector (if any) must give a receipt, which must be a receipt issued by the Majlis, for any contribution collected on behalf of the Majlis; and
- (c) the Majlis must issue an acknowledgment of receipt for the transfer of any immovable property or securities to the Majlis wakaf.

### **Claim for refund of amount paid in error**

**21.—(1)** Where the Majlis is satisfied that an amount has been paid in error to a Majlis wakaf, the Majlis may refund the amount so paid in error to the person who paid the amount, provided that —

- (a) the claim for the refund is made within one year after the date on which the amount claimed was paid; and
- (b) the person applies in writing for the refund and provides such information as the Majlis may require.

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(2) If no claim for the refund of any amount paid in error is made within one year after the date on which the amount was paid, the amount paid in error is deemed to have been properly paid under these Rules.

### **Majlis to maintain records**

**22.** The Majlis must maintain records of all contributions and dedications received and all disbursements made for a Majlis wakaf.

### **Accounts**

**23.—(1)** The Majlis must keep proper accounts and records of its transactions and affairs relating to the collection and application of a Majlis wakaf, and must do all things necessary to ensure that all payments are correctly made and properly authorised, and that adequate control is maintained over the property and assets of the Majlis wakaf.

(2) To avoid doubt, the Second Schedule to the Act applies to the accounts and records of a Majlis wakaf.

### **Offence to provide false information**

**24.** Any person who, being required to provide any information or document under these Rules —

- (a) provides any information or document which is false or misleading in a material particular; and
- (b) knows or ought reasonably to know that, or is reckless as to whether, it is false or misleading in a material particular,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 6 months or to both.

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THE SCHEDULE

Rule 3

<i>First column</i>	<i>Second column</i>
<i>Provision of the Act to be modified</i>	<i>Provision of the Act after modification</i>
1. Section 58(8)	<p>58.—(8) The Majlis has power at any time and without giving reasons —</p> <p>(a) to appoint a mutawalli for the management of a Majlis wakaf under the Administration of Muslim Law (Majlis Wakaf) Rules 2024; and</p> <p>(b) to remove, after giving the requisite notice, any mutawalli appointed by the Majlis for a Majlis wakaf and appoint another in the mutawalli's place.</p>
2. Section 59	<p>59.—(1) All property subject to section 58(3A) is, if situate in Singapore, to vest in the Majlis, without any conveyance, assignment or transfer, for the purpose of the Baitulmal or wakaf affecting the same.</p> <p>(2) The property contributed or dedicated to a Majlis wakaf vests in the Majlis —</p> <p>(a) in the case of moneys not exceeding \$20,000 — when they are paid to the Majlis in accordance with the rules made under section 62A(7); and</p> <p>(b) in any other case — upon notification of the decision of the Majlis to accept the property.</p>
3. Section 64(1)	<p>64.—(1) Every wakaf, except a Majlis wakaf, whether created before or after 1 July 1968, must be registered at the office of the Majlis.</p>

Made on 11 July 2024.

MOHAMED SA'AT BIN ABDUL  
RAHMAN  
*President,*  
*Majlis Ugama Islam,*  
*Singapura.*

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