

Management Of Fatwa Approach And Factors On The Implementation Of Istibdal Waqf In Selangor

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Abstract

This study examines the fatwa approach and the leading factors in the implementation of istibdal waqf in the state of Selangor. This study is based on the Selangor State Enactment statement that is, the recognised opinion (qaul muktamad) in the Shafi'i school is the main reference in Islamic religious affairs, including in the field of waqf. Previous studies highlighted the criteria of Shafi'i school as rigid, strict, and limited in applying the concept of istibdal waqf. Therefore, this study is significant to be implemented to see to what extent the implementation of waqf istibdal in Selangor as well as to examine the relatable factors and the openness of fatwas. The methodology of this study was qualitative, where data were collected through library research and field study. Library research was conducted by collecting data from waqf books, articles, laws, and relevant circulars, while field research was conducted through unstructured interviews with Perbadanan Wakaf Selangor (PWS) officer who was directly involved in the implementation of waqf istibdal. The study's results found that the PWS implemented the concept of istibdal on six waqf lots due to various factors. One of the factors is the acquisition of waqf land by the state authority for the purpose of public projects called road construction. In addition, the istibdal method is implemented to develop waqf land that is not strategic, lacks economic value, small-sized and limited land. The results show that PWS has a standard and structured reference method of istibdal implementation. The study's results also found all istibdal implementations that were implemented by PWS have obtained permission from the Selangor State Fatwa Council. This shows that the state Fatwa Committee is open in referring to other sects in waqf istibdal. Hence, those waqf properties, especially in Selangor, are always maintained and expanded to benefit the Muslim community.

Keywords: Istibdal, Waqf, Selangor, PWS, Fatwa.

Introduction

Waqf is one of the Islamic property institutions that has contributed a lot towards the infrastructure and social development of Muslim community. Historically, this institution has successfully developed and accommodated

educational institutions, mosque development, cemeteries, libraries, welfare homes, health centres and many other facilities (Abdullah 2010). Waqf management has undergone reform where the focus of waqf property is no longer lies on immovable property but rather expanded to immovable property (Asni et al. 2017).

Similarly, the concept of *istibdal* waqf has helped in developing and expanding waqf property, that is, either repairing or expanding existing waqf property such as through replacing them to new, larger buildings, or converting waqf land with agricultural status to waqf land with shop house development status that can be rented to generate higher waqf funds (Asni & Sulong, 2017). Thus, apart from the efficiency of waqf institution, the role of the reference school is very helpful in the development of the implementation of waqf, especially through the method of *istibdal* as the breadth provided by the Hanafi and Hanbali schools (Abdullah 2010).

However, in the state of Selangor, the main school used as a reference especially in matters of religious affairs such as waqf is the Shafi'i school. This is as stated in the Administration of the Religion of Islam (State of Selangor) Enactment 2003, Section 52, where any fatwa under section 48 or certifying any opinion under section 53, the Fatwa Committee shall normally follow the *qaul muktamad* (opinions received) in the Shafi'i school. However, if the Fatwa Committee finds that by following the opinion of Shafi'i school, then a situation contrary to the public interest will arise, and the Fatwa Committee may follow the opinion issued by Hanafi, Maliki, or Hanbali school (Asni & Sulong, 2017).

Based on Abdullah's (2010) study that states Shafi'i school is very strict and limited in the implementation of *istibdal* waqf property, it also explains, although there is still even a small benefit to waqf property, it is prohibited to be replaced, sold and cannot be expanded because it needs to be maintained as in its original state. Therefore, based on the problems raised, this study is conducted to see the extent of the implementation of *istibdal* in the state of Selangor along with the factors that can occur in the implementation of *istibdal*. Therefore, it is expected that this study able to see the extent of openness of the Selangor State Fatwa Committee in accepting the *istibdal* method on waqf properties that is supervised by the Selangor Islamic Religious Council.

From the point of view of the study gap and based on the highlights of previous studies, there is still no study done with respect to this issue. However, there are previous studies that examine the implementation of istibdal in several states as studied by Mat Rani (2014) who made the state of Terengganu as a case study. Similar study is also conducted by Noor and Awang (2013), which focuses on the implementation of istibdal in the state of Kedah. Meanwhile, although the study of Asni and Sulong (2017) studied on istibdal, but the study focuses more on the issue of standardisation of fatwas related to waqf. In addition, Asni et al., (2020) studied the implementation of istibdal through GIS method, which is a modern and sophisticated software.

Literature Review

The concept of Istibdal Waqf

The word ibtibdal is taken from an Arabic word, badal which means change or substitute. Ibdal and istibdal also carry the same meaning which is to change something by taking something else instead. In short, istibdal waqf means to exchange a waqf property and replace it with another property by selling the original waqf property and buying a new property instead (Abu Zahrah 1971). Highlighting the views of scholars on the istibdal of waqf property, there are differences of opinion among the Islamic scholars of the sect about it (Asni et al., 2020).

According to the Hanafi school, the istibdal method is allowed to solve problems related to the affected waqf property from the view of its utilisation. If the waqf property can no longer be utilised until it cannot achieve the original purpose for which it was endowed, then the istibdal method must be implemented to achieve its objective. However, before implementing istibdal, it needs to get the consent of the Islamic judge at the first step so that the maslahah (well-being) can be achieved effectively and not abused by certain parties (Ikrimah 2008; Asni et al., 2021). Thus, the implementation of istibdal is intended to obtain more benefits and maslahah while not setting aside the objective of a waqf property (al-Zuhaili 2005; Ishak & Asni, 2020).

While in the Maliki school allows istibdal on waqf property, it is implemented in circumstances for public needs or interests such as expanding mosques, cemeteries, roads, or other facilities (Malik, 2019). In the Shafi'i school, the scholars are very strict in allowing the implementation of istibdal because

when a property has been made waqf, then it is the property of Allah and cannot be exchanged in any way even if the property has been destroyed or asked to be returned to its original owner (al-Zuhaili, 2005). They argued based on the opinion of Sayidina Umar, who stated that waqf property could not be sold, gifted, or inherited. The scholars also put forward the proposition of qiyas (analogy) by stating that a waqf property cannot be sold when there is a benefit. Of course, it also cannot be sold when there is no benefit. However, some Shafi'i scholars allow the implementation of istibdal if there is an element of benefit provided that must be obtained through judge's consent (al-Ramli, 1967).

According to the Hanbali school, istibdal can be applied absolutely to all categories of waqf property. The school argues that waqf property cannot be sold, given away, and inherited as long as it can be leveraged. However, when the waqf property is damaged and no longer useful, then it must be replaced with another property to maintain the purpose of the waqf, which is to remain useful forever (Ibn Taimiyyah, 2005). Summarising from this discussion, the majority of schools adopted the concept of istibdal. This requirement has a significant impact on the management of waqf property by making them to be more economical, competitive, and meet current needs.

Implementation factors of istibdal waqf

The implementation of istibdal organised by the scholars has brought many benefits to the waqf properties. The benefit is whether it can repair the waqf property or expand the benefits of the existing waqf property (Isamail et al., 2015). It is known by all that a property that has gone beyond the passage of time will inevitably be torn,, faded, damaged and so on. This kind of waqf building or land will definitely experience damage such as a damaged orphanage schools or waqf land that unable to accommodate the growing number of graveyards over the time (Laldin et al., 2012). These problems certainly need to be resolved by changing the waqf property to a better and more suitable one. For example, the orphanage school building is replaced with a new one that is more comfortable and able to reduce maintenance costs. Among them is selling a damaged hearse to replace a new one (Mar Iman & Haji Mohamad, 2017).

The implementation of istibdal can also occur when there is an intention to expand the utilisation of waqf property further,

even if it does not experience any problems, such as the act of enlarging the mosque space due to the addition of the local Muslim community. Converting agricultural waqf land to the construction of several lots of shophouses, where the monthly rental income is higher and simultaneously can increase the income of waqf funds (Thaker et al., 2016). This is similar to the previous study of Asni et al., (2020), which proposed the act of expanding the site of mosques and graves to accommodate the growing local community.

Provisions of the law on the implementation of istibdal waqf in the state of Selangor

In Malaysia, waqf properties are managed and administered by state. This is because the power and authority to manage and administer waqf property have been placed under the jurisdiction of the State Islamic Religious Council (MAIN). Such provisions can be seen under the 2nd List, State List, Ninth Schedule, and Federal Constitution. The Federal Constitution has given jurisdiction to the state to enact laws on waqf based on Article 74 (2). Based on this basis, statutes to govern waqf property have been introduced in all states in Malaysia through state enactments. These laws cover specific statutes that provide waqf, including Islamic administrative statutes applicable in the states (JAWHAR, 2010).

As the sole trustee of waqf properties in the state, MAIN has been empowered to perform istibdal on waqf properties under its responsibility as it deems necessary with certain conditions. However, only five states have created a waqf enactment in Malaysia and have specifically provided istibdal in the waqf enactment. Provisions for implementing istibdal waqf can be seen in the Selangor State Waqf Enactment, Melaka State Waqf Enactment, Negeri Sembilan Waqf Enactment, Perak State Waqf Enactment, and also the Terengganu State Waqf Enactment (Kader, 2016).

In section 7, the Selangor State Waqf Enactment 2015 has provided that, MAIN may perform istibdal on any waqf property subject to section 41 (Waqf (State of Selangor) Enactment 2015). In section 41 (1), it has been stated that subject to the decision of the Fatwa Committee, where MAIN may perform istibdal on any waqf property in the following circumstances:

- a) If any condition of waqf is not under any written law;

- b) If any authority takes the waqf property following any written law;
- c) If the use of the waqf property does not bring benefits or interests as required by the waqf giver;
- d) If the use of waqf property does not meet the purpose of waqf;
- e) If any of the conditions set by the waqf giver cannot be implemented due to the passage of time or a change in circumstances;
- f) If MAIN wants to perform istibdal on a mosque or mosque site that has become waqf property;
- g) If any of the conditions set by the waqf giver cannot be implemented and MAIN intends to perform the waqf in a manner as close as possible the same as the conditions set by the waqf giver, or
- h) In other circumstances deemed necessary by MAIN.

Section 41 (2) states that the value of waqf property acquired through istibdal shall not be less than the current value of the original waqf property. In section 41 (3), it has been stipulated that MAIN must perform istibdal on any waqf property either in whole or in part within a reasonable period (Waqf Selangor Enactment 2015).

Methodology

This study uses a qualitative method involving two types of data that involve secondary data through the library research method and primary data through field research with unstructured interview sessions. The data was collected through the library research method in order to obtain complete information on the concept of istibdal waqf as well as the provisions of the law on the implementation of istibdal in Malaysia, especially in Selangor. This method involves the researcher's efforts to refer to relevant books, journals, circulars, and official websites.

From an empirical point of view, the researchers have interviewed a PWS officer, who directly involved in the affairs of istibdal waqf. This interview session was conducted to obtain the holistic information regarding the implementation of waqf istibdal in Selangor. In addition, the researchers also use purposive sampling method in interviews by involving respondent who is experienced and knowledgeable about the problems and objectives of the study (Ethics & Alkassim, 2016). To protect the respondent's information, his name was encrypted.

Once the information from the interview session has been obtained, the researchers will analyse the data based on qualitative analysis methods through transcript process. In general, qualitative methods are used to describe the behaviour of research studies (Effendi, 2013). The content analysis method was applied in more detail because the method provides a systematic and objective method that leads to valid conclusions from oral, visual or written data to describe and measure specific phenomena (Hsieh & Shannon, 2005). As a result, the researchers can achieve a comprehensive understanding of the implementation of waqf istibdal in Selangor as well as know the factors on its implementation.

Results

To obtain complete information on the implementation process of istibdal waqf in Selangor, the fatwa approach, and the factors of the implementation of istibdal waqf, the researchers interviewed a waqf officer from PWS to obtain complete information as stated. The results of the interviews are as follows;

	Quotations	Themes
1	<p>Based on the question of the implementation of istibdal waqf by PWS and its process, the respondent stated,</p> <p>“The process of implementing istibdal on a waqf property in Selangor will be implemented with 13 steps, starting with the Perbadanan Wakaf Selangor (PWS) will identify waqf properties that cannot be used for waqf purposes or waqf land loses benefits or waqf land is not viable. (2) The PWS investigates the physical condition and location of waqf properties that have been identified as unproductive. (3) The PWS obtains information on the value of waqf properties from the Department of Valuation and Property Services. (4) The PWS must announce to the local community or the beneficiaries of the waqf land. (5) The PWS identifies buyers of waqf land among individuals or Islamic institutions through tender rates or open sales to get the best offer. (6) The PWS identifies new properties for istibdal proposals as well as assesses the potential use and development of the land. (7) The PWS shall obtain a replacement property valuation from the Valuation and Property Services Department. (8) The PWS will prepare and present a proposal paper on the implementation of development istibdal to the Research and Investment Committee of the Perbadanan</p>	<p>There are 13 steps in the waqf istibdal process as outlined by PWS to be used as the main reference.</p>

	<p>Wakaf Selangor to assess whether this method will increase the value of waqf properties and the proposed replacement property is viable or otherwise taking into account the following information:</p> <ol style="list-style-type: none"> i. The value of the waqf property to be istibdal. ii. Proposed land purchase and development of new projects instead. iii. Project feasibility study report. iv. Benefits earned by PWS compared to the existing waqf property position. <p>(9) The PWS prepares and submits a proposal paper in the Selangor State Fatwa Committee meeting to obtain approval for the istibdal process of the proposed waqf property. (10) The PWS arranges for the disposal of the original waqf property which has been decided to be istibdal. (11) The PWS manages the istibdal to acquire new waqf properties to replace the original waqf properties. (12) The PWS updates the waqf land inventory data regarding the istibdal process and the original purpose of the waqf. (13) The PWS makes an application to the land administrator to change the real conditions of the land in the new title deed according to the original waqf land using section 124, National Land Code.”</p>	
2	<p>Based on the question on the factors of istibdal implementation in the state of Selangor, the respondent stated,</p> <p>“Among the factors of implemented istibdal on waqf land are;</p> <ol style="list-style-type: none"> a) Road construction project plan <p>This waqf land is located on Lot 678, GM 994, Deboi, Bukit Kemensah, Hulu Klang, Gombak. This waqf land is waqf for the benefit of Ar-Ridhuan Mosque, Hulu Klang, which was endowed by Mr Sitam bin Jubah to MAIS. Its location is in the Northeast of Kuala Lumpur City and is a strategic location because it is close to the National Zoo which is a tourist attraction from within and outside the country. In addition, the waqf land can also be connected directly from Jalan 1 and Jalan 5 Kemensah Height to</p>	<p>There are five factors in implementing istibdal waqf in Selangor, where one of them is the acquisition of waqf land by the state authorities, while the rest are the result of initiatives by the PWS to expand waqf property. PWS also sells small scattered waqf lands to buy new waqf lands that are more valuable and strategic.</p>

the main road, Taman Zooview road and directly to the MRRII Highway.

Therefore, the authorities have taken part of the waqf land to implement a road construction plan to connect the areas. The area of waqf land involved in the acquisition by the authorities is 0.12726 acres out of a total of 3.061871 acres. This means that MAIS is still entitled to the remaining waqf land of 2,9346 acres. For the istibdal process of the waqf land, MAIS has obtained the current land value for the waqf land involved from the Gombak District Valuation and Property Services Department.

Referring to the valuation report, the waqf land is worth RM2,969,000.00. However, the value of the price set by the PWS for the istibdal of the waqf land is RM3,750,000.00. To replace the waqf property in the form of fixed assets, PWS is monitoring and looking for land in a new location that is more strategic and suitable as istibdal to some of the waqf land involved in the acquisition in the project.

b) Istibdal of waqf land that cannot be developed

In the state of Selangor, there is still waqf land that cannot be developed due to obstacles for development purposes. The waqf land is located on Lot 1469, GM 3510, Sungai Chu, Serendah, Hulu Selangor. The total area for this lot is 3.63 acres. However, the total area that has been endowed to MAIS is only 0.11 acres. This land was endowed by Mr. Haji Tamin bin Yusoff with the aim of providing any benefit to the Muslim community. According to PWS, the location of this waqf land is in front of the main road that connects Sungai Buaya, Bukit Beruntung and Lebuhraya (PLUS). However, the waqf land owned by MAIS is located on the road which is the access to and from other parts located on Lot 1469 GM 3510 and among them are residential houses and food stalls.

After MAIS held a visit to the location of the waqf land, it turned out that the waqf land located on the road which is the access to lot 1469 GM 3510 has no relevant factors in implementing any activity that can generate the economy of the Muslim community. Following this problem, MAIS has taken steps to perform istibdal on the waqf land by selling the land and buying other strategic and economic land to channel its benefits to the Muslim community as desired by the waqf giver. According to the Valuation and Property Services Department,

the value of the waqf land is RM28,749.38. However, MAIS decided to sell the waqf land to the adjacent division which shared the grant for Lot 1469 GM 3510 with a price of RM35,749.38 and PWS is working to find a new suitable location for istibdal to the original waqf land.

- c) Istibdal waqf land which is not strategic and not economical

Among the waqf land involved in the implementation of istibdal by MAIS is the waqf land located on Lot 111 GM 1938, Kampung Bukit Belimbing, Kuala Selangor. The land was endowed by Mr Ramli bin Beton for the benefit of MAIS. The area of land that has been endowed is 0.27 acres out of the total lot of 0.54 acres. The location is close to the Selangor River and has a good connection route, Jalan Tok Empat Majid, directly connected to Jalan Bukit Belimbing. However, part of the physical form of this waqf land is the existing fish pond where part of the fish pond is the owner of the adjacent land. The physical condition of the waqf land makes it difficult for PWS to rent or develop it. In addition, the waqf land is often associated with the issue of encroachment by irresponsible parties.

After considering the physical condition and the following factors, the PWS has decided to conduct istibdal on the waqf land to obtain a new location that is more suitable and can provide total benefits. As a solution to the problem, the landowner adjacent to the waqf land concerned who shared the grant for Lot 111 GM 1938 has agreed to purchase the waqf land at RM94,851.25 compared to the current land value of RM75,881.00.

- d) Istibdal of waqf property which is uneconomical and beyond the control of the Selangor Islamic Religious Council

Apart from waqf property in Selangor, MAIS also owns waqf property outside Selangor, where the waqf property is located in Perak. This is due to the fact that there is an endowment giver who has endowed the property located in Perak to MAIS for public benefit. So far, there are no restrictions in the waqf enactment or the State Islamic Administration enactment for

anyone who wants to endow their property to the Islamic Religious Council in other states.

The waqf property is PT 2164 HSM 810, Kampung Tersusun Keledang Utama Phase 1, Mukim Sungai Siput, Kuala Kangsar District, Perak. The location is located in front of Jalan Persiaran Keledang 4/B, which is surrounded by existing residential lots. It is also located close to the main road that connects to Kampung Muhibbah, Kampung Rimba Panjang and several other areas around the location. However, the waqf land is only 0.124 acres and has been classified for residential building use only. Although MAIS has received the endowment, but the distance and location of the endowment property has caused difficulties for them to manage and monitor the endowment property if developed or rented.

After considering the following factors, the PWS has decided to implement the concept of istibdal to replace the waqf land with respect to a new land in the state of Selangor. The implementation of istibdal on the waqf land has been done by the method of sale and the matter has also been informed to the family members of the waqf giver. According to the Valuation and Property Services Department, the current market value of the waqf land is RM16,200.00, while the sale price set by PWS is RM 20,250.00.

Although the PWS has the authority to implement istibdal on waqf properties as provided in the Selangor State Waqf Enactment, but plans to implement the concept of istibdal for the four waqf lands are still made based on the views and decisions of the Selangor State Fatwa Committee. The agreement and approval to implement the concept of istibdal on the waqf lands were decided on 11 August 2015 through the Selangor State Fatwa Committee Meeting.

e) Istibdal of waqf land which is small and limited in size

Apart from the four cases of istibdal implementation that have been mentioned above, the PWS also implemented the concept of istibdal on two lots of waqf land which is small and limited in the area. The information regarding the waqf land for which the istibdal is implemented is as follows:

- i. Lot 8427 HSM 52, Sungai Ramal Luar, Mukim Kajang, Hulu Langat District. This land has been endowed by Jamaliah binti Ismail for the benefit of MAIS. However,

this waqf land is still idle without any development or rental due to its small and limited area of 0.279 acres. In addition, there are obstacles to develop the waqf land in accordance with the requirements of MAIS. This is because the real condition of the land is for residential building only.

In order to carry out the benefits of waqf, the PWS uses the concept of istibdal which has been provided in the enactment as a solution to the problem of waqf land. According to the open market value for development, the waqf land is worth RM437,513.40. In order to get more suitable land, PWS has sold this waqf land at a higher price of RM 546,891.75.

- ii. Lot 4082 GM 5720, Sungai Gahal, Batu 13, Mukim Hulu Langat, Daerah Hulu Langat. The total area of Lot 4082 is 2.9375 acres. However, the part of the land endowed to MAIS for the purpose of Sungai Gahal musolla benefit is only 0.13 acres. Apart from its small and limited size, this waqf land is also located at the back of Lot 4082 which has no access to the waqf land. Furthermore, the type of use of waqf land is for agricultural use, where the real condition for the land is paddy cultivation. These factors are obstacles for PWS to manage and develop.

Until now, the land endowed by Haji Mohd Ali bin Haji Yakin is still in an abandoned state. As a solution, the PWS has taken the initiative to continue the intention of the waqf through the istibdal method, where the PWS sells the waqf land to the owner of the land adjacent to the waqf land to replace it with more strategic and economic land. According to the Valuation and Property Services Department, the current market value of the waqf land is RM12,854.50, while the value set by PWS for the sale of the waqf land is RM16,068.13.

All income obtained from the implementation of the istibdal will be used to buy a piece of land that is truly strategic, able to generate economy and waqf funds by expanding waqf assets in Selangor further. The strategy that will be implemented by PWS is to implement the development of exclusive residential areas including business premises in a joint venture with a company such as developer. All costs for the development project will be fully borne by the developer. Upon completion of the project, all residential houses and business premises will be sold to the public with a lease period of 99 years and the profit from the

	sale will be divided between the developer and PWS with a ratio of seventy per cent (70%) to the developer, while three twenty per cent (30%) to PWS.”	
3	<p>Based on the question on the openness and support of the Fatwa Committee towards the istibdal implementation projects by PWS, the respondent stated,</p> <p>“So far, the Fatwa Committee is supportive and open in giving fatwa views regarding some of the implementation of istibdal by the PWS. Although it was found that the main reference of the Fatwa Committee is based on the Shafi'i school, where it is quite rigid in the issue of waqf istibdal, but the Fatwa Committee is open to refer to other schools that are broader and open in the istibdal issue such as Hanafi and Hanbali schools. This can be seen when the waqf land that can still be utilised even if a little, but istibdal is able to be implemented on the land to further develop its benefits and maslahah.”</p>	<p>The fatwa committee is open in referring to the schools regarding the issue of istibdal as well as supporting all proposals submitted by the PWS to expand the waqf property through the istibdal method.</p>

Discussion

Based on the results of the study on the 13 steps of the waqf istibdal process outlined by PWS which to be used as the main reference, it is very good move for the continuity of waqf property in the state of Selangor. This is because the guidelines meet all the good elements in implementing istibdal, and the property can be replaced in equal value or better than the previous property. As contained in guidelines number six and eight, the PWS will make a study in advance on the land to be replaced whether it is more viable and potential, or otherwise. Thus, the guidelines are a level that is used for good governance in the implementation of waqf property istibdal. Strengthening a good administrative system through structured guidelines can further strengthen waqf assets as supported by Sabri and Mahamood (2020).

Based on the study results, it was found that there are a total of six lots of waqf land involved with the implementation of istibdal. Of the six lots, five lots are general waqf lands and only one lot involves special waqf land. The researchers found that there is only one lot of waqf land in the state of Selangor that has been implemented istibdal due to acquisition by the state authorities, while the other five lots are posited under the initiatives of PWS in addressing the problem of waqf land. Thus, the initiative of PWS is aimed at developing waqf land

that is not strategic, lacks economic value, small and limited land size. The initiatives taken by the PWS in implementing the concept of istibdal on the waqf properties is very good. This is because, if the waqf lands can be developed, then it can be utilised to the maximum. As suggested by Asni et al. (2020), the waqf administrator should always take drastic steps in developing waqf assets among others through the istibdal method. Besides, it is found that in all sales of waqf land made by PWS, the sale price set by PWS is higher than the current market value. This is in line with Section 41 (2) provisions as contained in the Selangor Waqf Enactment. However, the PWS must immediately make a replacement for the waqf lands that have been sold. This is because it will affect the utilisation of waqf if PWS is slow in replacing waqf lands.

In addition, the permission of the Selangor State Fatwa Committee in permitting PWS to implement the concept of istibdal on waqf lands that are less utilised or want to further expand the benefits of waqf property shows that the state fatwa body is open to refer to Hanafi and Hanbali sects in applying the istibdal method. Thus, the approach and meeting the enactment requirements refer to other sects that bring more *maslahah* and can maximise the function of waqf lands by making them discontinued from being idle and undeveloped. Extensive reference to several sects in this waqf issue is strongly supported as it can bring significant *maslahah* to waqf assets as stated by Kader (2016) and Noor et al., (2017).

Thus, this study brings two major implications for practical and social, where from a practical point of view, the comprehensive istibdal method guidelines provided by the state of Selangor can be emulated by other states. This is because it can standardise good standards in the implementation of istibdal on all waqf property. The absence of clear guidelines on waqf istibdal can result in non-standard istibdal implementation and can affect waqf property. In addition, the initiative taken by PWS in implementing the istibdal method on waqf properties can be emulated by other waqf management as there is waqf management that only implements istibdal when it involves the acquisition of waqf land by state authorities.

Also, there are also huge implications for a society. This is happened when the waqf property can be developed and it can provide great benefits to the needy as well as increase funds

for the welfare of Muslims through rental income, investment, development and so on. This can certainly fulfil the purpose or maqasid of a waqf property allocated by Shariah. In addition, the progress and significant impact on waqf property can provide a high indicator of the efficiency of an organisation in managing waqf property. This can indirectly attract the public's trust, especially the rich, to fulfil the welfare through the waqf mechanism and share the wealth with the needy.

Conclusion

This study is conducted to examine the fatwa approach as well as the implementation factors of istibdal waqf in the state of Selangor. This study is based on the problem when in the Selangor State Enactment, the Shafi'i school has been set as the main reference in Islamic religious affairs, including in waqf. A previous study informed that the Shafi'i school is rigid, strict, and limited in applying the concept of istibdal waqf property. Therefore, this study is significant to be implemented in order to see the extent of the implementation of waqf property istibdal in Selangor as well as to examine the factors and openness of fatwas related to it.

The study results found that the PWS implemented the concept of istibdal on six waqf lots due to various factors and needs. One of the factors is the acquisition of waqf land by the state authorities for the purpose of road construction projects. In addition, the concept of istibdal is implemented by the PWS in a way to develop waqf land that is not strategic, lacks economic value, small in size, and limited land. The results show that PWS has a standard and structured reference method of istibdal implementation to facilitate the implementation of istibdal on waqf properties. The results of the study also found that all istibdal implementations implemented by PWS have obtained permission from the Selangor State Fatwa Council. This shows that the state Fatwa Committee is open in referring to other sects in the issue of waqf istibdal. Hence, those waqf properties, especially in Selangor, are always maintained and can be expanded for the benefit of the Muslim community. This study also shows that the actions of PWS in implementing the concept of istibdal are in line with the guidelines of the state waqf enactment.

Limitation and recommendation

This study has a limitation as it only studying the factors of istibdal implementation in the state of Selangor. Thus, this

study can be expanded to involve other states such as Terengganu, Kelantan, Penang, Sabah, and others. In addition, this study only interviewed official officer who managed the affairs of waqf property. Due to that, the next study need to be extended to the respondents involving Muslims who are close to the waqf property that has been implemented istibdal to the extent of benefits and satisfaction obtained by them. These can directly be important indicators that show the effectiveness of the implementation of istibdal waqf property.

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