

# Waqf Amendment Bill, 2024: A Comparative Global Analysis

(Ministry of Minority Affairs)

## Introduction

The Waqf (Amendment) Bill, 2024 marks a significant step towards modernizing the management and administration of waqf properties, aligning the country's waqf governance. Waqf, an essential aspect of Islamic philanthropy, plays a pivotal role in supporting social welfare and religious activities. The Bill introduces key provisions such as the centralized digital registration of waqf properties, enhanced government oversight, and stricter legal measures against misuse. As Waqf laws vary across countries, a global analysis provides valuable insights into how different countries govern Waqf, balancing religious principles with modern and extensive legal frameworks.

	India	Qatar	Saudi Arabia	Turkey	Oman	Iran	Kuwait	UAE	Bangladesh	Pakistan	Bahrain
Laws to administer Waqf	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Managing Bodies/Boards/Tribunals	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Centralized Database & Portal	✓	✓	✓	✓	✓		✓	✓	✓		✓
Government Oversight	✓	✓	✓	✓			✓	✓			
Survey & Documentation	✓		✓			✓			✓		
Legal Restriction on Sale/Misuse	✓	✓	✓	✓		✓		✓		✓	
Financial Transparency & Audits	✓	✓	✓	✓							
Community specific Waqf Boards	✓										✓
Irrevocability	✓	✓									
Investment Management	✓		✓		✓						
Inclusion of Non-Muslim	✓				✓	✓					

## Waqf in India vs Globally: In detail

Provision	India (Waqf Bill 2024)	Other Countries
Governance	Dedicated Act to Manage Waqf	<ul style="list-style-type: none"> <li>India: Waqf Act, 1995 - Governs Waqf properties, establishing Central and State Waqf Boards for their administration. Waqf (Amendment) Act, 2013- Strengthens regulations for better transparency and property management.</li> </ul>
		<ul style="list-style-type: none"> <li>Pakistan- Pakistan's Waqf properties are governed by both federal and provincial laws, including the Punjab and Khyber Pakhtunkhwa Waqf Properties Ordinances (1979) and the Islamabad Capital Territory and Sindh Waqf Properties Acts (2020).</li> </ul>
		<p>In other countries, the Governance of Waqf is undertaken as follows:</p>
		<ul style="list-style-type: none"> <li>Qatar- Law No. 8 of 1996: Defines management policies for Waqf properties under the <i>General Authority of Islamic Affairs and Endowments (Awqaf)</i>.</li> </ul>
		<ul style="list-style-type: none"> <li>Saudi Arabia- General Authority of Awqaf (GAA): Oversees Waqf properties to support economic and social development in accordance with Islamic principles.</li> </ul>
		<ul style="list-style-type: none"> <li>Turkey- Vakf Law No. 5737 (2008): Governs Waqf administration under the <i>Directorate General of Foundations</i>, managing historical and charitable endowments.</li> </ul>
		<ul style="list-style-type: none"> <li>Oman- Royal Decree 28/2024: Creates the <i>Omani Waqf Establishment</i> to manage and develop Waqf properties and facilitate public-private partnerships.</li> </ul>
		<ul style="list-style-type: none"> <li>Iran- Law on Endowments of 1984: Oversees Waqf administration through the <i>Organization of Endowments and Charity Affairs</i>, ensuring compliance with Islamic guidelines.</li> </ul>
		<ul style="list-style-type: none"> <li>Kuwait- Amiri Ordinance No. 257 of 1993: Regulates Waqf administration under the <i>Ministry of Endowments (Awqaf) and Islamic Affairs</i> and <i>Kuwait Awqaf Public Foundation (KAPF)</i>.</li> </ul>
		<ul style="list-style-type: none"> <li>United Arab Emirates (UAE)- Federal Law No. 5 of 2018: Establishes a legal framework for different types of Waqf endowments, managed by the <i>General Authority of Islamic Affairs and Endowments</i>.</li> </ul>
<ul style="list-style-type: none"> <li>Bangladesh- Waqfs Ordinance, 1962: Regulates Waqf assets under the <i>Office of the Waqf Administrator</i>, ensuring proper use and dispute resolution.</li> </ul>		

		<ul style="list-style-type: none"> <li>Bahrain- Jaffaria Waqf Directorate Law, 1960: Manages Waqf properties for the Jaffaria (Shia) community under the <i>Ministry of Justice and Islamic Affairs and Waqf</i>.</li> </ul>
Management	Central Waqf Council: Advisory body to the Central Government.	<ul style="list-style-type: none"> <li>Qatar- General Authority of Islamic Affairs and Endowments: Supervises Waqf properties, ensuring they support religious, educational, and welfare initiatives.</li> </ul>
	State Waqf Boards: Manage Waqf properties at the State level.	<ul style="list-style-type: none"> <li>Saudi Arabia- General Authority for Awqaf (GAA) oversees the maintenance and development of Waqf properties, aligning them with economic and social development goals while preserving donor intentions.</li> </ul>
		<ul style="list-style-type: none"> <li>Pakistan- Auqaf &amp; Religious Affairs Department oversees Waqf properties within their respective provinces.</li> </ul>
		<ul style="list-style-type: none"> <li>Turkey- Directorate General of Foundations administers historical and cultural Waqf endowments, charitable institutions, and income-generating assets to support social services and heritage conservation.</li> </ul>
		<ul style="list-style-type: none"> <li>Oman- Omani Waqf Establishment (Created by Royal Decree 28/2024), a government entity, is responsible to specifically manage and develop Waqf properties in Oman.</li> </ul>
		<ul style="list-style-type: none"> <li>Kuwait- Ministry of Endowments (Awqaf) and Islamic Affairs works with the Kuwait Awqaf Public Foundation (KAPF) to oversee Waqf assets, ensure compliance with Islamic laws, and manage funding for religious and social projects.</li> </ul>
		<ul style="list-style-type: none"> <li>United Arab Emirates (UAE)- General Authority of Islamic Affairs and Endowments regulates Waqf properties, oversees their development, and ensures they are utilized for charitable and religious purposes.</li> </ul>
		<ul style="list-style-type: none"> <li>Bangladesh- Office of the Waqf Administrator (Ministry of Religious Affairs) manages Waqf properties, resolves disputes, and ensures compliance with legal frameworks.</li> </ul>
Centralized Database & Portal	Mandates digital registration of Waqf properties on a centralized portal	<ul style="list-style-type: none"> <li>Qatar (Ministerial Resolution No. 15 of 2022), enhances transparency through documentation and reporting requirements.</li> </ul>
		<ul style="list-style-type: none"> <li>Saudi Arabia (GAA- General Authority of Awqaf registry)- Registers, inventories, and preserves waqf assets.</li> </ul>
		<ul style="list-style-type: none"> <li>Turkey (VGM centralized database- Directorate General of Foundations (Vakıflar Genel Müdürlüğü), Centralizes and regulates waqf assets to prevent mismanagement.</li> </ul>
		<ul style="list-style-type: none"> <li>Oman- Ministry of Awqaf and Religious Affairs (MARA) undertakes Waqf Property Registration and Documentation, therefore ensuring all endowed assets are legally protected.</li> </ul>

		<ul style="list-style-type: none"> <li>· Bangladesh Waqf Board-Registration, supervision, and management of waqf properties</li> </ul>
		<ul style="list-style-type: none"> <li>· Kuwait has established online platforms for managing Waqf properties. The KAPF offers an Online Waqf Service that enables individuals to make endowments for charitable purposes by entering the required data.</li> </ul>
		<ul style="list-style-type: none"> <li>· UAE- The Dubai Land Department offers Waqf registration e-services, while the General Authority of Islamic Affairs &amp; Endowments (GAIAE) develops digital Waqf management systems.</li> </ul>
		<ul style="list-style-type: none"> <li>· Bahrain's eGovernment portal provides various Waqf- related services, including issuing Waqf certificates, managing endowment records, and facilitating administrative processes for both the Sunni and Jaffaria Waqf Directorates.</li> </ul>
Government Oversight	Structured governance with Central Waqf Council and State Waqf Boards	<ul style="list-style-type: none"> <li>· Kuwait- Kuwait Awqaf Public Foundation (KAPF), Awqaf Affairs Board (Highest authority)</li> <li>· UAE- (Waqf Endowment Law), Pakistan (Provincial Auqaf Departments)</li> <li>· Qatar- Qatar has a well-structured legal framework to regulate the administration and protection of waqf, ensuring their alignment with Islamic principles. Governed by Law No. (9) of 2021. The Shari'ah Committee ensures compliance with Islamic law, while the Waqf Administrator (Nazir) is responsible for managing assets</li> <li>· Saudi Arabia- The GAA is an independent government body directly affiliated with the Prime Minister. It functions as the central regulatory authority for waqf administration in Saudi Arabia.</li> <li>· Turkey- Directorate General of Foundations (Vakıflar Genel Müdürlüğü, VGM) oversees all waqf activities.</li> </ul>
Survey & Documentation	Survey responsibility transferred to the Collector under state revenue laws	<ul style="list-style-type: none"> <li>· Saudi Arabia: The General Authority for Awqaf (GAA) is responsible for surveying, registering, and preserving waqf properties.</li> <li>· Bangladesh: The Waqf Board registers and supervises waqf properties under the Ministry of Religious Affairs.</li> <li>· Iran: Waqf properties are officially recorded under the national legal framework, ensuring state oversight by Organization of Endowments and Charity Affairs (OCA)</li> </ul>
Legal Restrictions on Sale/Misuse	Penalties for wrongful declarations	<ul style="list-style-type: none"> <li>· Qatar (fines and imprisonment)- Qatar has a well- structured legal framework to regulate the administration and protection of waqf, ensuring their alignment with Islamic</li> </ul>

	And misuse; clear distinction between government and waqf property	<p>principles. Misuse, document destruction, or unauthorized fund collection can lead to fines up to 1 million QAR or imprisonment.</p> <ul style="list-style-type: none"> <li>· UAE- Mismanagement can lead to fines, removal, or legal action</li> <li>· Saudi Arabia- Legal framework ensures structured waqf administration.</li> <li>· Pakistan- The administrator has the legal right to take over any endowment as defined by the Repeal Ordinance.</li> <li>· Iran (highly regulated sale permissions)</li> <li>· Turkey- Ensuring legal compliance with the Civil Code and Waqf Law and ensuring that waqfs function efficiently while remaining aligned with Türkiye’s legal and administrative framework.</li> </ul>
Financial Transparency & Audits	Mandatory annual audits with government-published reports	<ul style="list-style-type: none"> <li>· Qatar- Endowment administrators maintain financial records and report transactions above QAR 50,000. Additionally, A centralized database tracks waqf assets, with regular audits and inspections.</li> <li>· Turkey (VGM audits) Supervising financial transactions and preventing misuse of funds.</li> <li>· Saudi Arabia (Awqaf Investment Company)- <ul style="list-style-type: none"> <li>- Manages and markets endowment properties.</li> <li>- Develops waqf real estate assets</li> <li>- Invests in financial instruments for sustainable growth</li> </ul> </li> </ul>
Community-Specific Waqf Boards	Separate boards for Aghakhani and Bohra waqf	<ul style="list-style-type: none"> <li>· Bahrain- Separate Sunni and Jaafariya Waqf Councils</li> </ul>
Irrevocability	No evocation allowed for Waqf once declared	<ul style="list-style-type: none"> <li>· Qatar - The law mandates that waqf properties remain irrevocable, prohibits misuse, and permits sale or replacement only in special circumstances, such as abandonment or public necessity.</li> </ul>
Investment Management	Encourages Shari’ah-compliant investments	<ul style="list-style-type: none"> <li>· Saudi Arabia- The Awqaf Investment Company manages and markets endowment properties, develops waqf real estate assets and invests in financial instruments for sustainable growth.</li> <li>· Oman- The Ishraq Waqf Investment Fund integrates investment with endowment contributions, ensuring long-term sustainability.</li> </ul>

Inclusion of Non-Muslim Representation	Non-Muslim representation in Waqf governance	· Iran- Non-Muslims are allowed to establish Waqfs in Iran
		· Qatar- Non-Muslims can establish waqf under legal guidelines.

Additionally,

**INCLUSIVITY:**

1. There are no provisions for inclusion of women in Waqf bodies in Kuwait, Qatar, UAE, Oman, Saudi Arabia, Pakistan, Turkey, Bangladesh, Bahrain, Iran and Maldives. India has ensured representation of women via the Waqf Amendment Bill 2024.
2. There are no provisions for representation of Muslims belonging to socially disadvantaged or backward classes in Waqf bodies in Kuwait, Qatar, UAE, Oman, Saudi Arabia, Pakistan, Turkey, Bangladesh, Bahrain, Iran and Maldives. Provisions have been introduced in the Indian Bill to ensure representation from one member from Shia, Sunni, Bohra, Aghakhani, and other backward classes among Muslims. This will promote inclusivity and diversity in waqf property management.

**Conclusion**

It may be noted that many of the Muslim countries have not framed Waqf Act till date. Most of Muslim countries have Ordinances/ Regulations to administer the Waqf properties except Pakistan where Waqf Properties Ordinances (Punjab Waqf Properties Ordinance, 1979; Khyber Pakhtunkhwa Waqf Properties Ordinance, 1979) and Acts (Islamabad Capital Territory Waqf Properties Act, 2020; Sindh Waqf Properties Act, 2020) are in force.

In conclusion, the Waqf (Amendment) Bill 2024 represents a progressive shift in India's approach to waqf governance, reflecting a growing emphasis on transparency, accountability, and inclusivity. By drawing global insights, the aim is to have an effective Waqf management system ensuring that the assets fulfill their intended social and religious purposes while promoting long-term sustainability. By addressing issues through inclusive representation, digitalization, robust dispute resolution mechanisms, and the protection of women's inheritance rights, the Waqf (Amendment) Bill, 2024, sets a progressive precedent for waqf administration globally.