

Temporary Waqf (Waqf Mu' aqqat) in Statutory Law: A Comparative Analysis of the Kuwaiti Codification Model and Malaysian State Legislation

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ABSTRACT

This study compares the statutory framework of temporary waqf (*waqf mu' aqqat*) in Kuwait, which follows a uniform codification model, with the decentralised landscape of state legislation in Malaysia. Using doctrinal legal research and a functional comparative approach, it analyses the Kuwaiti Waqf Law Project 1951 and Model Waqf Law 2014 together with the waqf legislation of eight Malaysian jurisdictions, including the Terengganu Waqf Enactment 2016, the Johor Waqf Rules 1983 and the Federal Territories Waqf Rules 2025. The statutory texts were coded along eight comparative dimensions, ranging from recognition and duration limits to reversion, revocation, asset types and administration, and were evaluated within a *maqāṣid al-sharī'ah* framework centred on the preservation of wealth. The findings show that Kuwait achieves a high degree of legal certainty through a duration limit of 10 to 60 years or two generational layers, absolute exceptions for mosques and cemeteries, a prohibition on revocation before expiry, and clear reversionary rights for the founder or heirs. In Malaysia, recognition of temporary waqf varies: it is explicit in Terengganu, Johor and the Federal Territories, implicit in Selangor and Sarawak, and absent in Melaka and Sabah. This fragmentation, together with the lack of a specific mechanism for recording duration and reversion, exposes founders and administrators to legal uncertainty and inheritance disputes, particularly when a waqf reaches the end of its term. The study recommends a model waqf law for voluntary adoption by the states through the National Council for Islamic Religious Affairs, a state-level registration mechanism for temporary waqf coordinated with land offices, and the use of AAOIFI's waqf governance standard (SS 33).

Keywords: temporary waqf, comparative law, Kuwait, Malaysian state legislation, legal harmonisation

INTRODUCTION

Background

Waqf is a pillar of the socio-economic development of Muslim societies, mobilising property for public welfare. In the classical period, waqf administration was governed by juristic doctrine applied through the *ijtihād* of judges (*qāḍī*) and waqf administrators (*mutawallī*) without codification. The emergence of modern nation-states in the twentieth century prompted many Muslim countries to codify waqf law in order to secure legal certainty, administrative transparency and the protection of waqf assets from mismanagement and encroachment [22, 24].

One of the most fundamental doctrinal questions in this process is the tension between perpetuity (*ta'bīd*) and temporariness (*ta'qīt*). The majority of jurists, including the Shāfi'ī school officially followed in Malaysia, require perpetuity; al-Nawawī [21, Vol. 5, p. 325] states that a waqf limited to one year is void according to the correct view. The Mālikī school, by contrast, permits temporary waqf, and al-Dardīr [8, Vol. 4, p. 87] explains that a waqf may be made for a period, after which the property becomes the founder's again once that period ends. In the Ḥanafī school, Ibn al-Humām [11, Vol. 6, p. 214] reports a narration from Abū Yūsuf permitting a waqf for a specific individual to revert to the founder's heirs on the beneficiary's death. This diversity of *ijtihād* provides doctrinal space for modern legislators.

The need for flexibility in Islamic social finance

The diversity of modern assets cash, term deposits, sukuk, shares and intellectual property calls for a more flexible legal framework. *Waqf mu'qqat*, the dedication of an asset's usufruct for a fixed period while ownership of the corpus remains with the founder, is seen as a mechanism that can stimulate founders' participation [14, 16]. The assurance that the property will be returned at the end of the term can reduce the reluctance of owners who fear permanently losing their property and compromising their heirs' needs [7, 15].

Several jurisdictions have enacted specific statutory provisions permitting temporary waqf. Kuwait is among the pioneers, through its Waqf Law Project 1951 and Model Waqf Law 2014, which codify temporary waqf comprehensively [3].

Problem statement

In contrast to Kuwait's uniform approach, waqf legislation in Malaysia falls within the jurisdiction of the states under List II (State List) of the Ninth Schedule to the Federal Constitution, with each State Islamic Religious Council (MAIN) acting as sole trustee of waqf property [24]. The absence of a uniform framework gives rise to three main problems:

- (a) **Inconsistent recognition.** Mahamood [16] shows that state laws treat temporary waqf in five different ways. Some states name it expressly (Terengganu, Johor, the Federal Territories), some permit it only through interpretation of a general definition (Selangor, Sarawak), and some make no provision for it at all (Melaka, Sabah).
- (b) **Tension between fatwa and statute.** The Penang fatwa of 9 November 2000 affirms that "the element of time cannot be attached to the process of waqf", while the Terengganu fatwa decision of 22 April 2004 affirms that a completed waqf cannot be revoked by the founder or his heirs [13]. These positions need to be reconciled with statutory provisions that recognise temporary waqf.
- (c) **No mechanism to register duration and reversion.** The National Land Code (Act 828) provides that it does not affect any law relating to waqf or *baitulmal* (s. 4(2)(e)), yet there is no specific mechanism for recording the term of a waqf and the return of title to the founder or heirs. Without such a mechanism, disputes when a waqf expires are difficult to avoid.

Objectives and research questions

This study has four objectives: (i) to analyse the statutory framework for temporary waqf under Kuwait's Waqf Law Project 1951 and Model Waqf Law 2014; (ii) to examine enactments, fatwa positions and registration issues relating to temporary waqf in selected Malaysian states; (iii) to compare the similarities, differences and gaps between the two models; and (iv) to propose legal harmonisation measures compatible with Malaysia's constitutional framework. Accordingly, the research questions are: (1) How does Kuwait regulate the creation, limits, expiry and reversion of temporary waqf? (2) To what extent do Malaysian state laws recognise and regulate temporary waqf? (3) What lessons from the Kuwaiti model can be adapted to Malaysia's federal structure?

Contribution and structure

The study contributes an updated statutory mapping covering recent instruments such as the Federal Territories Waqf Rules 2025 and the Pahang Waqf Enactment 2022 and an eight-dimension comparative matrix that can serve as a basis for legal harmonisation. The article reviews the literature, sets out the methodology, analyses the Kuwaiti and Malaysian frameworks, presents the comparative analysis and discussion, and concludes with recommendations.

LITERATURE REVIEW

Juristic basis and codification of temporary waqf

The comparative *fiqh* literature shows that perpetuity is a matter of *ijtihad*. Beyond the Mālikī position and Abū Yūsuf's report, al-Māwardī [17, Vol. 7, p. 521] records the view of Ibn Surayj of the Shāfi'ī school permitting

temporary waqf, although the majority of the school reject it. Contemporary arguments developed by Alnaief et al. [7] and Kahf [15] build on this diversity, particularly in relation to movable and financial assets.

Studies of the Kuwaiti model

Ab Rahman and Amanullah [3] is the principal study of temporary waqf in Kuwait. They show that Kuwaiti waqf law allows all types of waqf to be temporary, subject to limits of 60 years and two generational layers, and propose that other Muslim countries consider the approach. Their study does not, however, compare the Kuwaiti model systematically with a federal legal system such as Malaysia's.

Studies of Malaysia

The challenges of implementing temporary waqf in several Malaysian states have been examined by 'Abd al-Rahman [2] and Ab Rahman and Amanullah [4]. Syed Abdul Kader [24] highlights the need for uniform waqf laws. Mahamood [16] maps the treatment of *waqf mu'qqat* across almost all states, and Abdul Samad et al. [5] examine the provisions on family waqf in five State Islamic Religious Councils. On the applied side, case studies in Terengganu by Mohamad and Adnan [19] and Engku Ali et al. [9] illustrate the role of temporary waqf in funding community projects, and Mohamad et al. [20] examine the implementation of *wakaf irsod*.

Research gap

Previous studies either focus on a single jurisdiction or discuss the *fiqh* without detailed statutory analysis. No study has yet systematically compared Kuwaiti provisions with an up-to-date mapping of Malaysian state legislation along the same functional dimensions, or assessed the transferability of the Kuwaiti model to Malaysia's federal structure. This study fills that gap.

METHODOLOGY

Research design

This study employs doctrinal legal research, that is, the systematic analysis of legal rules, the relationships between them and the difficulties they raise [10]. It is combined with the functional comparative method pioneered by Zweigert and Kötz [25], which starts from a functional question: how do two legal systems address the same problem? Here, the problem is how the law can accommodate temporary waqf without undermining the integrity of the waqf institution. The research design is summarised in Figure 1.

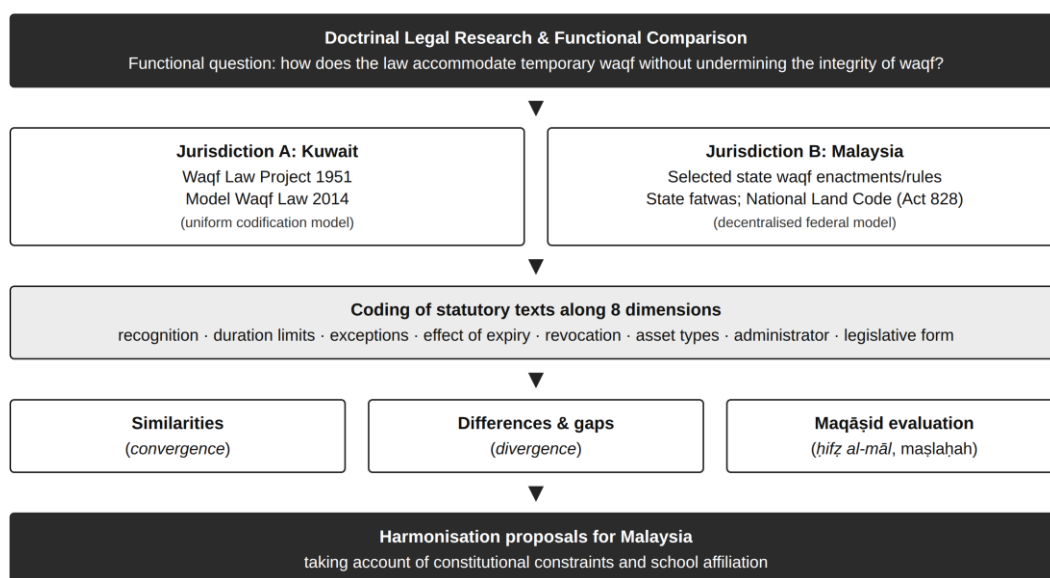


Figure 1. Comparative research design

Source: Author's construction based on Zweigert and Kötz [25] and Hutchinson and Duncan [10].

Selection of jurisdictions

Kuwait was selected because it is among the earliest jurisdictions to codify temporary waqf comprehensively and because its Model Waqf Law 2014 was developed as a reference for other Muslim countries [3]. Malaysia was selected for its contrasting structure: jurisdiction over waqf lies with the states, and the official school is Shāfiʿī. For Malaysia, the study examines eight jurisdictions representing the spectrum of recognition explicit, implicit and absent based on the mapping by Mahamood [16].

Data sources

Primary data comprise Kuwait's Waqf Law Project 1951, the Model Waqf Law 2014, the Kuwaiti Civil Code 1980 (insofar as it governs the leasing of waqf property), Malaysian state waqf enactments, rules and ordinances, the National Land Code (Act 828), the Federal Constitution, state fatwa decisions and authoritative juristic texts. Because the Arabic text of the Kuwaiti legislation could not be accessed in full, its provisions are cited through the extracts and analysis of Ab Rahman and Amanullah [3]; this limitation is acknowledged openly. Secondary data were drawn from peer-reviewed publications indexed in Scopus, Web of Science, ScienceDirect, JSTOR and HeinOnline.

Data analysis

The analysis was conducted in three phases following Miles et al. [18]. *First*, the statutory texts were coded along eight dimensions: (1) recognition of temporary waqf, (2) duration and generational limits, (3) exceptions from temporariness, (4) effect of expiry and reversion, (5) prohibition of revocation (*rujūʿ*), (6) asset types, (7) administering body and (8) legislative form. *Second*, the findings were displayed in a comparative matrix (Table 3). *Third*, the similarities, differences and gaps were evaluated within a *maqāṣid al-sharīʿah* framework, particularly the preservation of wealth (*ḥifẓ al-māl*), to formulate harmonisation proposals.

The Legal Framework Of Temporary Waqf In Kuwait

Legal basis

In Kuwait, the provisions on waqf in the Civil Code 1980 are confined to the leasing of waqf property (Articles 639–648), while the substantive rules of waqf are governed by specific waqf legislation [3, p. 480]. Kuwait began applying Sharīʿah provisions on waqf on 10 April 1951 through the Waqf Law Project 1951, which contains 84 articles in 10 chapters. The Model Waqf Law 2014 (*al-Qānūn al-Istirshādī li al-Waqf*), which contains 86 articles in 12 chapters, was developed in cooperation with the Islamic Development Bank as a model for Muslim countries [3, pp. 480–481].

Recognition, duration and generational limits

Article 19 of the 1951 Law provides that a waqf of a mosque or cemetery, and property dedicated to them, may only be perpetual, while other waqfs may be temporary or perpetual [3, p. 486]. The Model Law 2014 goes further: Article 12 provides that family waqf (*waqf ahlī*) may only be temporary, and Article 66 provides that a waqf limited by time may not exceed 60 years or be less than 10 years. A waqf limited by generations may not exceed two layers or be less than one [3, pp. 487–488].

Exceptions from temporariness

In addition to Article 19 of the 1951 Law, Article 13 of the Model Law 2014 provides that a waqf becomes perpetual in the case of mosques, cemeteries and certain specified circumstances [3, p. 489]. This exception reflects the special status of mosque waqf in the juristic tradition and the role of mosques and cemeteries as religious and communal facilities that require continuity.

Prohibition of revocation, expiry and reversion

Kuwaiti law regulates the full life cycle of temporary waqf (Figure 2). Article 70(3) of the Model Law 2014 provides that, where the waqf is temporary, the founder may not revoke it before the term ends [3, p. 492].

Article 52 of the 1951 Law provides that a charitable waqf does not end unless it is limited to a specific period and that period has lapsed [3, p. 490]. When the waqf ends, Article 54 of the 1951 Law provides that the property returns to the founder if living or otherwise to his heirs, and Article 68 of the Model Law 2014 provides for the return of the property, including any substitute, to the founder or his heirs [3, p. 493].

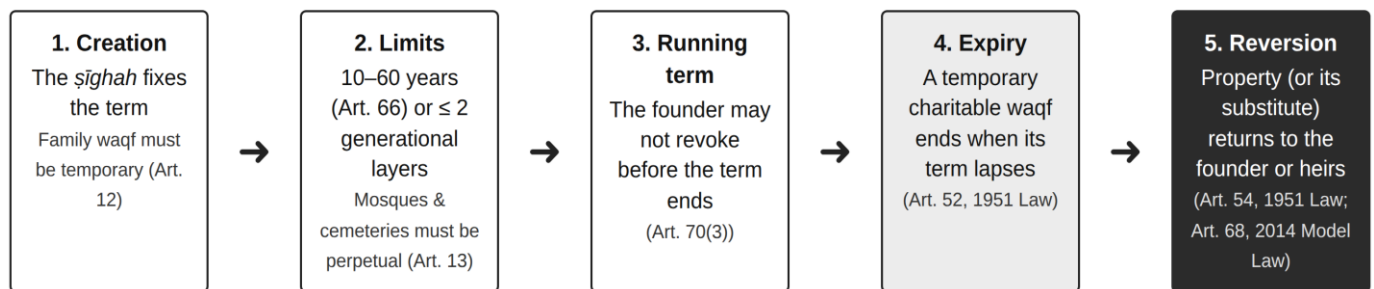


Figure 2. Life cycle of temporary waqf under Kuwaiti law

Source: Author’s construction based on Ab Rahman and Amanullah [3, pp. 486–493].

Asset types and administrative innovation

Kuwaiti law and practice recognise the waqf of many types of property, including real estate, movables, cash, company shares, sukuk, intangible rights, usufructs and investment units [3, p. 498]. Kuwait has also implemented a *waqf al-waqt* (waqf of time) project, launched on 1 January 1998 to encourage voluntary work, especially among young people [3, p. 498]. Waqf administration is centralised in the Kuwait Awqaf Public Foundation (*al-Amānah al-‘Āmmah li al-Awqāf*).

Table 1. Summary of temporary waqf provisions in Kuwaiti law

Dimension	Waqf Law Project 1951	Model Waqf Law 2014
Recognition	Waqf other than mosques/cemeteries may be temporary or perpetual (Art. 19)	Family waqf may only be temporary (Art. 12)
Duration limit	No limit stated in the source	10–60 years (Art. 66); 1–2 generational layers
Exceptions	Mosques, cemeteries and property dedicated to them must be perpetual (Art. 19)	Mosques, cemeteries and specified circumstances (Art. 13)
Prohibition of revocation	—	No revocation before the term ends (Art. 70(3))
Expiry	A charitable waqf ends if temporary and its term has lapsed (Art. 52)	—
Reversion	To the founder or heirs (Art. 54)	Property and its substitute to the founder or heirs (Art. 68)

Source: Ab Rahman and Amanullah [3, pp. 480–493]. “—” indicates no information in the source consulted.

The Legal Landscape of Temporary Waqf in Malaysia

Constitutional and administrative framework

Under List II of the Ninth Schedule to the Federal Constitution, Islamic affairs including waqf fall within state jurisdiction, while for the Federal Territories they fall under the Federal Government. The result is 14 separate

waqf jurisdictions (13 states and the Federal Territories), each with its MAIN acting as sole trustee of waqf property [24]. As regards land law, the National Land Code (Act 828) provides that it does not affect any law in force relating to waqf or *baitulmal* (s. 4(2)(e)). Registration of waqf land in the name of the MAIN is nevertheless carried out through the Torrens registration system under the Code, which provides no specific mechanism for recording the term of a waqf or the founder's reversionary right.

Explicit recognition

Three jurisdictions recognise temporary waqf explicitly. Section 18 of the Waqf (Terengganu) Enactment 2016 allows a founder to create *irsod*, *muabbad*, *muaqqat* and *musya'* waqf, and defines *wakaf muaqqat* as "a surrender of waqf for a specified period" [16, pp. 436–437]. Rule 17 of the Waqf Rules 1983 (Johor) provides that mosque waqf is *muabbad*, that waqf other than mosques may be *muabbad* or *muaqqat*, and that family waqf is *muaqqat* for a period not exceeding 60 years from the founder's death or two generations [16, p. 440; 5]. Rule 24 of the Administration of Islamic Law (Federal Territories) (Waqf) Rules 2025 allows a founder to create a *muaqqat* waqf over his property temporarily in accordance with Islamic law [16, p. 434].

Implicit or partial recognition

In Selangor, the definition of waqf in s. 2(1) of the Waqf (State of Selangor) Enactment 2015 is general and does not require permanence, thus implicitly allowing temporary waqf [16, p. 442]. In Sarawak, s. 2(1) of the Majlis Islam Sarawak Ordinance 2001 defines "special waqf" as a waqf that is permanent or for a specified period [16, p. 438]. In Pahang, s. 25 of the Pahang Waqf Enactment 2022 allows waqf of usufruct or income, although the definition in s. 2(1) requires permanence [16, p. 445]. In Negeri Sembilan, room for temporary waqf has been discussed through a fatwa decision on leasehold land based on the principle of relative permanence (*al-dawām al-nisbī*) [16, p. 446].

No recognition

Section 9 of the Waqf (State of Malacca) Enactment 2005 lists only *irsod*, *muabbad*, *musyak* and *musytarak* waqf, without mentioning *muaqqat* [16, p. 451]. Likewise, s. 17 of the Waqf (State of Sabah) Enactment 2018 does not list *muaqqat* as a type of waqf [16, p. 452]. This position accords with the authoritative Shāfi'ī view that a temporary waqf is void [21, Vol. 5, p. 325]. Table 2 summarises this landscape.

Table 2. Position of temporary waqf in the legislation of selected Malaysian jurisdictions

Jurisdiction	Legal instrument	Position of temporary waqf
Terengganu	Waqf (Terengganu) Enactment 2016, s. 18	Explicit; defined as a surrender of waqf for a specified period
Johor	Waqf Rules 1983 (Johor) (J.P.U. 51), r. 17	Explicit; mosques perpetual; other waqf may be perpetual or temporary; family waqf ≤60 years from the founder's death or two generations
Federal Territories	Administration of Islamic Law (Federal Territories) (Waqf) Rules 2025, r. 24	Explicit; temporary waqf in accordance with Islamic law
Selangor	Waqf (State of Selangor) Enactment 2015, s. 2(1)	Implicit; general definition without a permanence requirement
Sarawak	Majlis Islam Sarawak Ordinance 2001, s. 2(1)	Implicit; "special waqf" may be for a specified period
Pahang	Pahang Waqf Enactment 2022, ss. 2(1), 25	Partial; waqf of usufruct/income allowed, but definition requires permanence

Jurisdiction	Legal instrument	Position of temporary waqf
Melaka	Waqf (State of Malacca) Enactment 2005, s. 9	Not recognised
Sabah	Waqf (State of Sabah) Enactment 2018, s. 17	Not recognised

Source: Author's compilation from Mahamood [16, pp. 434–452].

Fatwa positions

State fatwa decisions emphasise perpetuity. The Fatwa on the Sheikh Eusoff Waqf Land (Penang, 9 November 2000) ruled that land on which a mosque stands and which has been designated as waqf is permanent, because “the element of time cannot be attached to the process of waqf” [12, 13]. The Terengganu Fatwa Committee's decision of 22 April 2004 affirmed that a completed waqf cannot be revoked by the founder or his heirs because it has become the right of God [13]. The Terengganu decision concerns the revocation of a completed perpetual waqf, not a prohibition of waqf intended from the outset to be temporary; it therefore need not conflict with s. 18 of the 2016 Enactment. The absence of a fatwa that specifically clarifies the status of temporary waqf may nonetheless create doubt among administrators and founders.

Social-finance instruments

In the capital market, the Securities Commission Malaysia introduced the Waqf-Featured Fund Framework on 12 November 2020, enabling unit trust and wholesale funds to channel part or all of their returns to socially impactful activities through waqf [23]. In Terengganu, the Islamic Religious and Malay Customs Council (MAIDAM) has used temporary waqf in the form of term deposits and property leases to finance community development projects [9, 19]. Unlike Indonesia, Malaysia does not yet have a sovereign Cash Waqf Linked Sukuk based on temporary cash waqf; the potential of such an instrument therefore depends on the clarity of the legal framework for temporary waqf.

COMPARATIVE ANALYSIS AND DISCUSSION

Comparative matrix

Table 3 presents the results of coding the statutory texts along the eight dimensions. The Malaysian jurisdictions are grouped by level of recognition.

Table 3. Comparative matrix of temporary waqf legislation: Kuwait and Malaysia

Dimension	Kuwait (1951/2014)	Malaysia: explicit recognition (Terengganu, Johor, Federal Territories)	Malaysia: implicit or no recognition (Selangor, Sarawak, Pahang, Melaka, Sabah)
1. Recognition	Explicit and uniform (Art. 19, 1951; Art. 12, 2014)	Explicit in the definition or types of waqf (s. 18 Terengganu; r. 17 Johor; r. 24 Federal Territories)	Implicit through a general definition (Selangor, Sarawak); partial (Pahang); not listed (Melaka, Sabah)
2. Duration / generational limits	10–60 years; 1–2 generational layers (Art. 66)	Johor: family waqf ≤60 years from the founder's death or two generations; Terengganu and Federal Territories: no limit stated in the source	No provision

Dimension	Kuwait (1951/2014)	Malaysia: explicit recognition (Terengganu, Johor, Federal Territories)	Malaysia: implicit or no recognition (Selangor, Sarawak, Pahang, Melaka, Sabah)
3. Exceptions	Mosques and cemeteries must be perpetual (Art. 19; Art. 13)	Johor: mosque waqf is <i>muabbad</i> (r. 17)	Not applicable (perpetuity as a principle)
4. Expiry and reversion	To the founder/heirs, including substitute property (Arts. 52, 54, 68)	No detailed reversion provision identified in the source	Not applicable
5. Prohibition of revocation	Not before the term ends (Art. 70(3))	No specific provision identified	Waqf irrevocable (Terengganu fatwa 2004, for perpetual waqf)
6. Asset types	Real estate, movables, cash, shares, sukuk, intangible rights, usufruct; <i>waqf al-waqt</i>	Real estate, cash waqf, term deposits; <i>wakaf irsod</i> (Terengganu)	Mainly real estate and perpetual cash waqf
7. Administrator	Centralised (Kuwait Awqaf Public Foundation)	Respective State Islamic Religious Councils (MAIDAM, MAINJ, MAIWP)	Respective State Islamic Religious Councils
8. Legislative form	National waqf law; model law	State enactments/rules	State enactments/ordinances

Source: Author's compilation from Ab Rahman and Amanullah [3] and Mahamood [16].

Similarities

Three main similarities emerge. *First*, both jurisdictions that recognise temporary waqf draw on the diversity of *ijtihād* particularly the Mālikī school and Abū Yūsuf's report rather than the authoritative Shāfi'ī view [8, Vol. 4, p. 87; 11, Vol. 6, p. 214]. *Second*, the figures of 60 years and two generational layers in Johor's Rule 17 match those in Kuwaiti law. The starting point differs, however: Johor counts 60 years from the founder's death and only for family waqf, whereas Article 66 of Kuwait's Model Law sets a range of 10 to 60 years for temporary waqf generally. *Third*, both systems exempt mosques from temporariness.

Differences and legal gaps

The most significant difference is legislative form: Kuwait has a national waqf law, whereas Malaysia has 14 distinct legal regimes. This structural difference gives rise to four gaps:

- Recognition gap.** Founders in Melaka and Sabah have no clear statutory basis for creating a temporary waqf, while founders in Selangor and Sarawak depend on the interpretation of a general definition.
- Life-cycle gap.** Although Terengganu and the Federal Territories recognise temporary waqf, the sources reviewed do not show provisions equivalent to Kuwait's Articles 52, 54, 68 and 70(3) governing expiry, reversion, substitute property and revocation. In their absence, important questions such as the status of property that has been exchanged (*istibdāl*) or the rights of heirs where the founder dies before the term ends are left to administrative discretion or judicial decision.
- Registration gap.** Section 4(2)(e) of the National Land Code preserves state waqf laws, but the Torrens system provides no specific mechanism for recording the term of a waqf. Registering land in the name of the MAIN without a record of the term may complicate the return of title when the term ends.

- (d) **Asset and service gap.** Kuwait recognises various financial assets and the waqf of time (*waqf al-waqt*), whereas most Malaysian state laws remain oriented towards real estate and cash waqf.

Discussion: transferability of the Kuwaiti model

Although the Kuwaiti model offers a high degree of legal certainty, its direct transfer to Malaysia faces two constraints. *First*, a constitutional constraint: Parliament has no power to legislate on waqf for the states, and uniformity can be achieved only through voluntary adoption by each state. Malaysia's experience with harmonising Islamic law shows that model laws prepared at the federal level can serve as references, but their adoption depends on the State Legislative Assemblies and the Rulers as heads of religion [24]. *Second*, a school constraint: recognising temporary waqf requires justification through *siyāsah shar'iyah* and *takhayyur* because it departs from the authoritative Shāfi'ī view. Such justification is available including Ibn Surayj's view within the school itself [17, Vol. 7, p. 521] but it needs to be articulated clearly by fatwa committees to secure legitimacy.

From the perspective of *maqāṣid al-sharī'ah*, the Kuwaiti framework preserves wealth (*ḥifẓ al-māl*) at two levels: it protects the founder's property through the reversionary right, and it protects beneficiaries' interests through the prohibition of revocation before the term ends. This balance matters for Malaysia, because without equivalent provisions temporary waqf risks being either too loose (revocable at will) or too rigid (reversionary rights unenforceable).

Limitations

This study relies on secondary analysis for the Kuwaiti legislation and for some Malaysian state provisions, particularly Ab Rahman and Amanullah [3] and Mahamood [16]. It is also doctrinal and does not assess actual administrative practice in the MAINs or the Kuwait Awqaf Public Foundation.

CONCLUSION

This study finds that Kuwait provides a framework for temporary waqf that is complete across its life cycle creation, duration limits, exceptions, prohibition of revocation, expiry and reversion. In Malaysia, recognition of temporary waqf varies across jurisdictions, and although Terengganu, Johor and the Federal Territories recognise it, detailed provisions on its life cycle and registration have not been identified. Malaysia's main gap is therefore not merely one of recognition but the absence of operational rules that give certainty to founders, beneficiaries and administrators.

The following policy recommendations are made:

- (a) **A model waqf law.** The Department of Waqf, Zakat and Hajj (JAWHAR), the Department of Islamic Development Malaysia (JAKIM) and the MAINs should prepare a model waqf law under the National Council for Islamic Religious Affairs for voluntary adoption by the states, with a specific chapter on temporary waqf covering duration limits, exceptions, prohibition of revocation, expiry and reversion, based on *takhayyur* and *murā'āt al-khilāf*.
- (b) **A registration mechanism.** Since s. 4(2)(e) of the National Land Code preserves state waqf laws, a mechanism for recording the term and reversionary rights should be established through state waqf registration regulations such as the Waqf Registration Regulations (Terengganu) 2019 and coordinated with Land and Mines Offices through administrative guidelines.
- (c) **Clarifying fatwas.** State fatwa committees should issue decisions that specifically clarify the status of waqf intended from the outset to be temporary, distinguishing it from the revocation of perpetual waqf.
- (d) **Governance and innovation.** The governance guidance in AAOIFI's Shari'ah standard on waqf, SS 33 [1, 6], should serve as a reference for the MAINs, alongside consideration of recognising waqf of services or time along the lines of Kuwait's *waqf al-waqt*.

Future research should (i) analyse the original Kuwaiti legislation and its implementing regulations directly; (ii) conduct empirical studies of administrative practice in the MAINs that recognise temporary waqf; and (iii) compare waqf registration mechanisms in OIC countries that use the Torrens system.

The Kuwaiti model shows that temporary waqf can be regulated with a high degree of legal certainty while keeping mosques and cemeteries perpetual. For Malaysia, the key lesson is not direct legal transplantation but the provision of clear life-cycle rules through a harmonisation mechanism that respects state jurisdiction and the school tradition.

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Conflict Of Interest

The author declares no conflict of interest.

Data Availability Statement

No new data were generated in this study. All materials analysed are publicly available and are cited in the reference list.

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