



Received: 05-08-2023
Accepted: 15-09-2023

International Journal of Advanced Multidisciplinary Research and Studies

ISSN: 2583-049X

A New Paradigm of Land Waqf in the Indonesian Land Law System

¹ Suhaimi, ² Chadijah Rizki Lestari, ³ Mahfud

^{1,2} Faculty of Law, Universitas Syiah Kuala, Banda Aceh, Indonesia

³ Faculty of Sharia and Law, UIN Syarif Hidayatullah, Jakarta, Indonesia

Corresponding Author: **Suhaimi**

Abstract

The legal system in Indonesia is influenced by several legal systems, including: the customary law system, the Islamic law system and the western legal system. Meanwhile, the Indonesian people who are predominantly Muslim, of course the Islamic legal system has such a broad influence on the Indonesian legal system, one of which is the issue of waqf land rights, which in the Indonesian land law system is regulated in Law No.41 of 2004 concerning Waqf, which

later became known as the Waqf Act. In the Waqf Act it was found that there were several differences in principle with previous laws and regulations, such as Government Regulation (PP) No.28 of 1977 concerning Waqf of Owned Land. Because the differences are principal matters, it can be said that the Waqf Act is a new paradigm of waqf land rights in Indonesia.

Keywords: New Paradigm, Waqf Land, Indonesian Land Law System

1. Introduction

The legal system in Indonesia is very complex. The complexity of the Indonesian legal system is certainly influenced by the long history of the Indonesian nation. In this case, the first culture that emerges is the original Indonesian culture, whose product is customary law. The original Indonesian culture took place before the arrival of Indian (Hindu) culture. As a result of the influence of Hindu culture, so that in the end the Indonesian people switched to Hindu culture. It is up to the history of the entry of Hindu culture into Indonesia, because there are several theories that explain it, namely:

1. Theory of the Knights, where Hinduism was brought by the nobility, military or soldiers who held power at that time in Indian territory.
2. The Vaisya theory, brought by Indian traders to Indonesia.
3. The Brahmin theory, namely what was brought by the Brahmins, both Brahmins who were invited by Indonesian kings and those who came with traders to Indonesia.
4. The Backflow Theory, namely that brought by Indonesians who returned from studying in India.
5. The Sudra theory, namely the result of the migration of the Sudras or slaves from India to Indonesia.¹

Then the arrival of Islam in the 7th century AD resulted in the legal system in Indonesia being influenced by the teachings of Islam and Islamic law helped enrich the Indonesian legal system, where the Islamic legal system had been developed and practiced within the community and Islamic courts.² Finally, with the entry of colonialists into Indonesia by imposing a Western legal system, the Indonesian legal system has been contaminated with the western legal system.

Thus, the legal system in Indonesia is influenced by several legal systems, including: the customary law system, the Islamic law system and the western legal system. Meanwhile, the majority of Indonesians are Muslim, of course the Islamic legal system has such a broad influence on the Indonesian legal system. Especially with the granting of broader authority to the Religious Courts which do not only deal with issues of marriage, divorce and reconciliation, but also issues of inheritance, grants and waqf.

In particular the issue of waqf, this matter has been regulated by laws and regulations in Indonesia, starting from the recognition and protection of waqf land (Article 49 (3) of Law No.5 of 1960 concerning Basic Agrarian Regulations) to the

¹ Media Indonesia, Ini Teori Masuknya Agama Hindu dan Budha ke Indonesia, <https://mediaindonesia.com/humaniora/447731/ini-teori-masuknya-agama-hindu-dan-budha-ke-indonesia>, accessed on 2 June 2023.

² Mardani, Kedudukan Hukum Islam Dalam Sistem Hukum Nasional, *Jurnal Hukum*. 2009; 2(16): 267.

issuance laws and regulations regarding Waqf, now regulated in Law No.41 of 2004 concerning Waqf (Waqf Act). Including efforts to achieve legal certainty for waqf lands, through registration of waqf land at the Land Office.³ Waqf institutions originate from the Islamic religion, therefore waqf institutions are only known in Islamic law, however, institutions such as waqf existed before the advent of Islam and at that time did not use the term waqf.

Basically, human beings in this world (both before and after Islam), have worshiped God through religious rituals according to their beliefs. This is what then becomes the motivating factor for every religious community to construct buildings for their respective places of worship. For this reason, those who have concern for the continuity of their religion are willing to give up some of their land or donate some of their possessions for the construction of houses of worship. It turns out that what they do is not much different from the waqf institutions that we have known in Islam so far. The most obvious example of the practice of waqf before Islam is Al-Ka'bah Al-Musyarrafah, which is the first house of worship built by Prophet Ibrahim as a place to gather and a safe place for humans. In subsequent developments, the Kaaba was used by the Arabs as a place of worship for all tribes (tribes).⁴

According to Maman Suparman, the existence of 2 (two) mosques, namely the Al-Haram Mosque (Masjidil Haram) in Mecca and the Al-Aqsa Mosque (Aqsa Mosque) in Jerusalem is proof that the same act as waqf existed before the advent of Islam. At that time, the two mosques were established for benevolent purposes, namely places of worship.⁵

Waqf is known in Islam since the Prophet Muhammad SAW was still alive, namely when he moved to Medina in the second year of Hijriah. At that time the Prophet donated land for the mosque. Then with the expansion or spread of Islamic influence and power in Egypt, Syria (Lebanon and Syria) and Persia (Iraq) and throughout the world from time to time, the waqf institution developed throughout the world.⁶

Waqf institutions in Indonesia have only been known since the arrival of Islam to Indonesia. Even though the entry of Islam into Indonesia itself, historians still have different opinions. Some say in the 1st century Hijriah (7th century

AD), and some say Islam entered Indonesia in the 7th century Hijriah (13th century AD). According to Mohammad Daud Ali,⁷ although historians have different opinions regarding the arrival of Islam to Indonesia, it can be said that after Islam came to Indonesia, Islamic law began to be followed and implemented by its adherents in Indonesia.

Although waqf has been officially known and implemented since the arrival of Islam to Indonesia, according to Koesoema Atmadja's research in her dissertation entitled "Mohammedaansche Vrome Stichtingen" as quoted by Suparman Usman,⁸ that institutions similar to waqf were already known in Indonesian society before the advent of Islam. For example:

1. In the Bedouin tribe in Cibeo (South Banten) it is known as "Huma Serang", namely fields which are worked on jointly every year and the proceeds are used for the common good (public interest) and for means of religious ceremonies.
2. In Bali there is land for temples and other items (such as jewelery for parties), which belong to the temple or the gods who live there.
3. In Lombok there is land called "Tanah Pareman", which is state land that is exempt from the "Landrente" tax that is handed over to villages, and also to temples for the common good.

Apart from all that, what is clear is that waqf institutions are known in Indonesia after the arrival of Islam to Indonesia. This is in line with the opinion of Mohammad Daud Ali, who said that Islamic law has been followed and implemented by adherents of Islam in Indonesia after the advent of Islam.⁹ Juhaya S. Praja also said that since Islam came to Indonesia, waqf has been carried out based on the teachings of the Islamic community.¹⁰

The development of waqf institutions has become the main support for community development. Almost all houses of worship, Islamic colleges and other Islamic religious institutions are built on waqf land.¹¹ The large number of waqf practices is especially evident in areas where Islamic law has a lot of influence (the Islamic kingdoms), such as Aceh, Demak, Banten and Cirebon.¹²

The implementation of waqf in Aceh has existed since the Kingdom of Aceh Darussalam was founded in 916 H (1511 AD) which is regulated in the Constitution named "Kanun Meukuta Alam" or "Kanun Al-Asyi". One of the government agencies in it is Balai Meusara, which is in charge of managing all matters related to waqf.¹³

Meusara which means waqf, plays an important role in the Kingdom of Aceh Darussalam, because Meusara is really

³ Suhaimi, Mustakim, Ilyas, Legal Consequences of Changes in Utilization of Waqf Land Without the Approval of Waqif Heirs, *International Journal of Advanced Multidisciplinary Research and Studies*, 2023; Vol. 3(4): 850-854..

⁴ Muhammad Abid Abdullah Al-Kabisi, terjemahan Ahrul Sani Fathurrahman dan Kuwais Mandiri Cahaya Persada, *Hukum Wakaf (Kajian Kontemporer Pertama dan Terlengkap tentang Fungsi dan Pengelolaan Wakaf serta Penyelesaian Atas Sengketa Wakaf)*, IIMaN, Jakarta, 2004, hlm. 13-14.

⁵ Maman Suparman, *Perwakafan Tanah Milik dan Masalahnya (Studi Kasus Proses Mewakafkan dan Pengelolaan Wakaf Serta Masalahnya Di Wilayah Kotamadya Jakarta Selatan)*, Tesis, Program Pascasarjana Universitas Indonesia, Jakarta, 2000, hlm. 73.

⁶ Suparman Usman, *Hukum Perwakafan di Indonesia*, Darul Ulum Press, Jakarta, 1999, hlm.26-27.

⁷ Mohammad Daud Ali, *Hukum Islam, Pengantar Ilmu Hukum dan Tata Hukum di Indonesia*, Edisi Ketiga, Raja Grafindo Persada, Jakarta, hlm.189..

⁸ Suparman Usman, *Op. Cit.*, hlm. 3-4.

⁹ Mohammad Daud Ali, *Op. Cit.*, hal. 189.

¹⁰ Juhaya S. Praja, *Perwakafan di Indonesia, Sejarah, Pemikiran, Hukum dan Perkembangannya*, Yayasan Piara, Bandung, 1995, hlm. 32.

¹¹ Mohammad Daud Ali, *Sistem Ekonomi Islam, Zakat dan Wakaf*, Cetakan I, UI Press, Jakarta, 1988, hlm. 79.

¹² Suparman Usman, *Op. Cit.*, hlm. 47.

¹³ A. Hasymi, *Hukum dan Lembaga Wakaf Dalam Kerajaan Aceh Darussalam*, Mimbar Ulama, No. 15, Jakarta, 1977, hlm. 39.

well managed and is an integral system of the entire government system. Meusara received great attention from the kingdom, so that social/educational institutions such as Dayah (religious study halls), Islamic boarding schools, or educational institutions centered on mosques had many Meusara, so that it was sufficient to finance the needs of these institutions.¹⁴

The Higher Education Center in the Kingdom of Aceh Darussalam named "Jami' Baiturrahman" which is located in the "Kuta Raja", namely Banda Aceh Darussalam, has very many Meusara, so it is nicknamed "mini Azhar". Thus, all the needs or operational costs of educational centers come from the meusaras.

In the context of controlling waqf lands and reforming land law in Indonesia, the issue of land waqf has received serious attention in drafting the new land law. This can be seen in the provisions of Article 49 of the UUPA which reads:

1. Land ownership rights for religious and social bodies as long as they are used for business in the religious and social sector, are recognized and protected. These institutions also guarantee the acquisition of sufficient land for buildings and businesses in the religious and social spheres.
2. Lands directly administered by the State may be granted usufruct rights for worship and other sacred purposes in accordance with the provisions of Article 14.
3. Waqf of owned land is protected and regulated by PP.

Realization of Article 49 (3) UUPA was issued on May 17, 1977 PP No.28 of 1977 concerning Waqf of Owned Land. The PP as described above is intended to provide legal certainty regarding land waqf, because the previous regulations still had many weaknesses and were incomplete in regulating land waqf issues.

Furthermore, because PP No.28 of 1977 was still incomplete and unable to meet the needs of the community, then on October 27 2004 the Waqf Act was promulgated and PP No.42 of 2006 was issued as an implementing regulation. With the issuance of the 2004 Waqf Act there has been a very fundamental change in the field of Waqf of land rights, which is a new paradigm of land waqf in Indonesia. So, it would be interesting if this problem is studied and analyzed in more depth.

2. Research Method

This research examines the applicable laws and regulations and compares them with previous laws and regulations (comparative law), also examines the synchronization of laws in the field of waqf of land rights. So that this research can be classified into normative juridical research. The approaches used in this study are statutory approaches, historical approaches and conceptual approaches. The source of legal material for this research was obtained from secondary data in the form of bibliographical data from various literature related to land waqf.

3. Result and Discussion

Waqf according to the meaning of the word comes from the Arabic word "*Waqafa*" which means to hold or stop in place. According to the meaning of the term, waqf is the custody of assets that can be benefited without being

destroyed instantly and for permissible uses and intended to gain the pleasure of Allah.¹⁵

According to Mohammad Daud Ali,¹⁶ waqf (waqf) which comes from the Arabic "*Waqafa*" means to stop, stay in place or hold something. The definition of holding (something) when it is associated with assets is called waqf. So waqf is holding something to take advantage of it in accordance with Islamic teachings. Meanwhile, Sayyid Saabi¹⁷ defines waqf as retaining wealth by providing benefits in the way of Allah.

The same thing was stated by Ahmad Azhar Basyir,¹⁸ who said that waqf is holding assets that can be benefited without being destroyed instantly and for permissible use, and intended to gain the pleasure of Allah SWT.

Furthermore, according to Imam Suhadi,¹⁹ waqf is holding assets (which have a long durability in use) from the circulation of transactions by not trading, not inheriting and not donating but donating the benefits for the public interest. The description above shows that the object being donated should be something that is durable and does not perish quickly. Furthermore, the object has become the property of Allah and the person who donates it (Wakif) has no right to transfer it to another party.

The definition of waqf above is in line with the opinion of Imam Syafii (Syafii Mazhab),²⁰ namely holding property that may be benefited, the material object of which is eternal by deciding the right to act on objects, even though the action is permissible for his property.

Thus, waqf is the legal act of a person who voluntarily relinquishes his rights in the form of assets forever for the sake of religious or other public interests by expecting the pleasure of Allah SWT.

Imam Ibn Hambal and Shia Imamiyah agree with Imam Syafii, but Imam Abu Hanifah and Imam Maliki²¹ are of the opinion that the object being waqf is the benefit of an object. Therefore, the ownership of the object cannot be separated from the wakif and it can still be transferred. Imam Abu Hanifah and Imam Maliki reasoned that the Prophet Muhammad SAW once said which means: Hold the original and give the result.

The difference of opinion lies in the meaning of the word "*habasta*". According to Imam Syafii,²² *habasta* means waqf, while according to Imam Abu Hanifah,²³ hold it. Therefore, Imam Abu Hanifah defines waqf as follows: "Holding the material property of the wakif and donating the benefits with the aim of good at that time or in the future".

As a consequence of these differences of opinion, when viewed from the meaning of waqf according to Imam Syafii, then waqf may not be withdrawn and is permanent forever.

¹⁵ Imam Suhadi, *Hukum Wakaf Di Indonesia*, Dua Dimensi, Yogyakarta, 1983, hlm. 25.

¹⁶ Mohammad Daud Ali, *Sistem Ekonomi ...*, Op. Cit., hlm. 80.

¹⁷ As-Sayyid Saabiq, *Fikih Sunnah, Jilid 14 Mu'amalah*, Cetakan 6 (*Fiqhus Sunnah*) diterjemahkan oleh Mudjakir, AS, PT.Alma'arif, Bandung, 1996, hlm. 148.

¹⁸ Ahmad Azhar Basyir, *Hukum Islam Tentang Wakaf Ijarah Syirkah*, Cetakan II, Al-Ma'arif, Bandung, 1987, hlm. 5.

¹⁹ Imam Suhadi, Op. Cit., hlm. 30.

²⁰ *I b i d.*

²¹ *I b i d.*, hlm. 31.

²² *I b i d.*

²³ *I b i d.*

¹⁴ *I b i d.*, hlm. 40.

This is in accordance with the previous explanation that the waqf object has been released from its owner and has become the property of Allah SWT.

The formulation of the meaning of waqf in PP No.28 of 1977 and the Compilation of Islamic Law (KHI) presumably in accordance with the establishment of the Imam Syafii School mentioned above. In this case Article 1 (1) PP No.28 of 1977 states that:

A religious fund is a legal act in which a natural or legal person separates part of his property in the form of property and permanently institutionalizes it for worship or other public purposes in accordance with Islamic teachings.

Furthermore, according to Article 215(1) of the KHI, a religious and community organization is defined as a legal act by which a person or group of persons or a legal entity separates and permanently institutionalizes part of its property for the benefit of worship or other public interests. Shariah compliance is required. On the other hand, according to Article 1(1) of the Waqf Act, a Waqf shall be understood as the legal act of a Waqf separating and/or giving up part of its property for permanent use or for other purposes. Worship and/or care for a certain amount of time, according to his interests. According to Islamic law, very common.

In principle, the difference in the meaning of waqf according to PP No.28 of 1977, KHI and the Waqf Act, lies in the period for which waqf lasts. In this case PP No.28 of 1977 and the KHI states that waqf lasts forever. Likewise, Boedi Harsono,²⁴ who stated that waqf lasts forever and is an eternal stipulation, and the waqf object has been removed from the traffic of the community originally and is in a dead state.²⁵

The formulation of the meaning of waqf according to PP No.28 of 1977 and the KHI in accordance with the establishment of the Imam Syafii Mazhab,²⁶ where waqf lasts forever, so that the donated land cannot be withdrawn or transferred. Meanwhile, the definition of waqf according to the Waqf Act is based on the School of Imam Abu Hanifah and Imam Maliki, where the land that is donated can still be transferred, because what is donated is the benefits of the land. In this case the land (principal object) still belongs to the wakif or is called waqf 'ariyah (waqf in the form of a loan).²⁷ However, according to the Imam Abu Hanifah Mazhab,²⁸ sometimes the wakif cannot withdraw the land that has been donated and loses ownership of the land, namely in 3 (three) cases, namely:

1. The waqf has been determined by the judge, so that with the judge's decision the waqf no longer owns the object that has been donated and may not transfer it to another party.

²⁴ Boedi Harsono, *Hukum Agraria Indonesia (Sejarah..., Op.Cit.*, hlm. 348.

²⁵ Maulana Muhammad Ali, dalam Suparman Usman, *Op. Cit.*, hlm. 26.

²⁶ Suhaimi, Efektivitas Peraturan Pemerintah No. 28 Tahun 1977 tentang Perwakafan Tanah Milik Di Kabupaten Daerah Tingkat II Aceh Besar, *KANUN Jurnal Ilmu Hukum*, No.20 Tahun VIII Agt 1998, Fak. Hukum Universitas Syiah Kuala Banda Aceh, hlm. 116.

²⁷ *I b i d.*, hlm. 32.

²⁸ *I b i d.*, hlm. 32.

2. Waqf is done in the form of a will, for example "My land is donated after I die".
3. Waqf of land for mosques.

The description above shows a new thing in the Waqf Act, where waqf is not only permanent, but also temporary (for a certain period of time).

As for the legal basis of waqf, the Qur'an does not explicitly and clearly state the words waqf, but it is stated in other words, as stated in the following Words of Allah SWT:

1. Surah Al-Baqarah Verse 267, which means: O you who believe, spend (in the way of Allah) some of the results of your good efforts and some of what we remove from the earth for you.²⁹
2. Surah Ali Imran Verse 92, which means: You never reach the (perfect) service before you spend some of the wealth you love. And whatever you spend, then verily Allah knows it.³⁰
3. Surah Al-Hajj Verse 77, which means: O you who believe, bow down, bow down, worship your Lord, do good in you so that you may win.³¹
4. Surah At-Tauba Verse 34, which means: And those who keep gold and silver and do not spend it in the way of Allah, then tell them, (that they will get) a painful punishment.³²

From the above utterances of Allah SWT, it is clear that the word waqf is not explicitly mentioned in the Qur'an, but is expressed in other words: "Earn a living from your business or part of your wealth and do good deeds." and so on. In addition, according to Article 5 of the Waqf Law, the function of the Waqf is to utilize the potential economic benefits of the Waqf property (land) for the promotion of religious beliefs and the advancement of the public interest. In this case, this can be achieved by cultivating and developing religious and community lands so that they not only serve as means of worship and social purposes, but also have economic power that can promote general well-being. Thus the function of waqf is an embodiment in a tangible form of how the waqf lands are managed and utilized, so that financially they can bring results in the context of promoting general welfare.

Several new things are regulated in the Waqf Act compared to the previous regulations, including:³³

1. In order to create legal order and administration of waqf to protect waqf objects and for the validity of waqf legal actions, waqf must be registered and announced in accordance with applicable laws and regulations.
2. Land rights that can be donated are not only land rights with the status of ownership rights, but also land use rights (HGU), building use rights (HGB) and usufructuary rights (HP) on state land, rights to apartment units, HGB and HP over Management Rights (HPL) or over Property Rights, provided that they must obtain permission from the HPL holders or Ownership Rights holders.³⁴

²⁹ Al-Quran dan Terjemahnya, Departemen Agama Republik Indonesia, Jakarta, 1971, hlm. 67.

³⁰ *I b i d.*, hlm. 91.

³¹ *I b i d.*, hlm. 523.

³² *I b i d.*, hlm. 183.

³³ Lihat Penjelasan Umum Undang-Undang Wakaf.

³⁴ Pasal 17 ayat (1) PP No.42 Tahun 2006.

3. The term of waqf is not only for ever, but also for a certain period of time. In this case, it is HGB and HP that are on HPL land and private property rights.³⁵
4. The Waqf Act does not distinguish between expert waqf (waqf for relatives) and khairi waqf (waqf for the public).
5. The designation of waqf objects is not solely for the benefit of religious and social facilities, but rather is directed at promoting public welfare by increasing the potential and economic benefits of waqf objects.
6. The need to increase the professionalism of Nadzir, to secure waqf objects from third party interference that harms waqf interests.
7. The establishment of the Indonesian Waqf Board which is an independent institution free from government interference. This waqf agency carries out tasks in the field of waqf, namely:
 - a. Conduct training and supervision of Nadzir.
 - b. Manage and develop waqf objects on an international scale.
 - c. Give approval for changes in the designation and status of waqf objects.
 - d. Provide advice and considerations to the Government in formulating policies in the field of waqf.

The law is expected to act as far as possible to promote the common good. One of the strategic initiatives to improve public welfare is to strengthen the role of religious funds as religious institutions, which not only aim to provide various religious and social facilities, but also have potential economic power.

4. Conclusion

In the Indonesian land law system, waqf originating from the Islamic legal system is currently regulated in the Waqf Act. This Waqf Act is far different from the previous land waqf regulations, namely PP No.28 of 1977 and KHI. Some of these differences are very principled in nature, so that it can be said to be a new paradigm of land waqf in Indonesia which is based on the Indonesian land law system. Some of these differences include: Land rights that can be donated are not only limited to ownership rights, but can also be HGU, HGB and HP on state land, rights on apartment units, HGB and HP on HPL on ownership rights, provided that obtain permission from the HPL holder or the holder of Property Rights. Then the introduction of land waqf for a certain period of time, previously the waqf was forever. Furthermore, waqf is not only waqf for the public (*waqf khairi*) but also waqf for relatives (*expert waqf*).

5. References

1. Ahmad Azhar Basyir, Hukum Islam Tentang Wakaf Ijarah Syirkah, Cetakan II, Al-Ma'arif, Bandung, 1987.
2. Al-Quran dan Terjemahnya. Departemen Agama Republik Indonesia, Jakarta, 1971.
3. As-Sayyid Saabiq, Fikih Sunnah, Jilid 14 Mu'amalah, Cetakan 6 (Fiqhus Sunnah) diterjemahkan oleh Mudjakir, AS, PT. Alma'arif, Bandung, 1996.
4. Boedi Harsono, Hukum Agraria Indonesia (Sejarah Pembentukan Undang-Undang Pokok Agraria, Isi dan Pelaksanaannya), Jilid 1, Edisi Revisi, Cetakan 9, Djambatan, Jakarta, 2003.
5. Hasymi A, Hukum dan Lembaga Wakaf Dalam Kerajaan Aceh Darussalam, Mimbar Ulama, No. 15, Jakarta, 1977.
6. Imam Suhadi, Hukum Wakaf Di Indonesia, Dua Dimensi, Yogyakarta, 1983.
7. Juhaya S, Praja. Perwakafan di Indonesia, Sejarah, Pemikiran, Hukum dan Perkembangannya, Yayasan Piara, Bandung, 1995.
8. Maman Suparman, Perwakafan Tanah Milik dan Masalahnya (Studi Kasus Proses Mewakafkan dan Pengelolaan Wakaf Serta Masalahnya Di Wilayah Kotamadya Jakarta Selatan, Tesis, Program Pascasarjana Universitas Indonesia, Jakarta, 2000.
9. Mardani, Kedudukan Hukum Islam Dalam Sistem Hukum Nasional, Jurnal Hukum. 2009; 2(16):p267.
10. Mohammad Daud Ali, Sistem Ekonomi Islam, Zakat dan Wakaf, Cetakan I, UI Press, Jakarta, 1988.
11. Mohammad Daud Ali, Hukum Islam, Pengantar Ilmu Hukum dan Tata Hukum Di Indonesia, Edisi Ketiga, Raja Grafindo Persada, Jakarta.
12. Muhammad Abid Abdullah Al-Kabisi, terjemahan Ahrul Sani Fathurrahman dan Kuwais Mandiri Cahaya Persada, Hukum Wakaf (Kajian Kontemporer Pertama dan Terlengkap tentang Fungsi dan Pengelolaan Wakaf serta Penyelesaian Atas Sengketa Wakaf), IIMaN, Jakarta, 2004.
13. Suhaimi, Efektivitas Peraturan Pemerintah No. 28 Tahun 1977 tentang Perwakafan Tanah Milik Di Kabupaten Daerah Tingkat II Aceh Besar, KANUN Jurnal Ilmu Hukum, No.20 Tahun VIII Agt 1998, Fak. Hukum Universitas Syiah Kuala Banda Aceh.
14. Suhaimi, Mustakim, Ilyas. Legal Consequences of Changes in Utilization of Waqf Land without the Approval of Waqif Heirs, International Journal of Advanced Multidisciplinary Research and Studies. 2023; 3(4):850-854.
15. Suparman Usman, Hukum Perwakafan Di Indonesia, Darul Ulum Press, Jakarta, 1999.

³⁵ Pasal 18 ayat (1) PP No.42 Tahun 2006.