



Reformulating Ushuliyyah Principles to Strengthen Waqf-Based Halal Tourism Industry in Indonesia and Malaysia

Zuanda Zulkifli^{1*}, Arwansyah bin Kirin²

Institut Miftahul Huda Al-Azhar, Banjar, West Java, Indonesia¹
Universiti Tun Hussein Onn Malaysia, Batu Pahat, Johor, Malaysia²

*Corresponding author E-Mail: zuandaz02@gmail.com

Article History:

Submitted: February 1, 2025 | Revised: April 8, 2025 | Accepted: April 25, 2025 | Published: June 30, 2025

Citation format (APA Style):

Zuanda, Z., & Kirin, A. bin. (2025). Reformulating Ushuliyyah principles to strengthen waqf-based halal tourism industry in Indonesia and Malaysia. *Al-Tijarah: Journal of Islamic Economics, Finance and Business*, 1(2), 14–29.

Abstract

Introduction: Waqf is a crucial Islamic economic instrument, yet its role in modern industries like halal tourism in Indonesia and Malaysia is still underdeveloped. This study aims to reformulate Ushuliyyah principles to strengthen waqf governance in the halal tourism sector.

Methods: Using a qualitative normative approach and comparative analysis, this research examines legal texts, waqf regulations, and industry data from both countries. Discourse analysis is applied to identify strategies for reformulation.

Results: The reformulated Ushuliyyah principles prioritize protecting public interest (maslahah) and preventing harm (mafsadah) in managing waqf assets for halal tourism. This alignment enhances waqf effectiveness and sustainability.

Discussion: The findings indicate that waqf-based halal tourism can foster economic growth and social welfare when supported by a solid legal framework grounded in Ushuliyyah principles. Cross-border collaboration is vital to address regulatory and stakeholder challenges.

Conclusion: Reformulating Ushuliyyah principles tailored to halal tourism waqf offers a practical framework for optimizing waqf contributions to Indonesia and Malaysia's halal economy.

Novelty: This study uniquely connects Ushuliyyah legal maxims with waqf development in halal tourism through a comparative approach.

Keywords: Waqf, Halal Tourism Industry, Islamic Economic Law, Maslahah, Mafsadah

INTRODUCTION

Waqf (Islamic endowment) has been a cornerstone of Islamic social finance for centuries, serving as a vital mechanism to promote social welfare, economic development, and community empowerment. Traditionally, waqf has focused on charitable purposes such as education, healthcare, and religious activities. However, with the evolution of contemporary

Islamic economics and finance, there is a growing recognition of the potential for waqf to be channeled into productive industries that drive sustainable economic growth (Cizakca, 2011). Among these emerging industries, halal tourism presents a unique opportunity to integrate Islamic economic principles with modern economic activities, particularly in Muslim-majority countries like Indonesia and Malaysia. This study explores the reformulation of Ushuliyyah principles—the fundamental Islamic legal maxims—in guiding waqf governance to support the halal tourism industry, thereby contributing to both economic growth and social welfare. The origins and development of Islamic capitalism and finance outlined by Cizakca (2011) provide a foundation for understanding how Islamic economic institutions, including waqf, have evolved to meet changing socio-economic needs. Islamic finance’s emphasis on ethical investment and social responsibility resonates with the objectives of waqf, which centers on public benefit (*maslahah*) and the prevention of harm (*mafsadah*). Contemporary Islamic finance thus offers a framework that can be adapted to manage waqf assets productively, especially in sectors aligned with Islamic values.

Halal tourism, as a specialized segment of the global tourism industry, caters to the needs of Muslim travelers seeking services that comply with Shariah law. Battour provides a comprehensive review of the concepts, practices, and challenges in halal tourism, highlighting its potential for significant economic contribution in Muslim-majority countries (Battour and Ismail, 2016; Salaheldeen et al., 2024). The halal tourism industry encompasses accommodations, food services, entertainment, and travel facilities that adhere to Islamic principles, such as halal food certification, gender-segregated facilities, and prayer accommodations. However, despite its growth, halal tourism faces challenges including regulatory compliance, standardization, and market awareness (Santoso and Musthofa, 2022; Osijo et al., 2024). These issues underscore the need for a robust governance framework that integrates Islamic legal and ethical standards, an area where waqf institutions can play a pivotal role.

In recent years, the role of Islamic social finance instruments, including waqf, zakat, and Islamic microfinance, in promoting sustainable development and social welfare has been widely recognized (Brown and Osman, 2017; Madah Marzuki et al., 2023; Gorian and Osman, 2024). Post-COVID-19 economic recovery has further underscored the importance of ethical finance models that emphasize social responsibility and community resilience. Marziana Madah Marzuki (2023) usses how corporate social responsibility (CSR) within Islamic finance institutions enhances sustainability by balancing profit motives with social goals. Similarly, Osman (2020) contextualizes CSR reporting within Islamic frameworks, demonstrating its relevance in ensuring transparency and accountability. Waqf, as an enduring Islamic philanthropic instrument, can complement these efforts by providing long-term funding for halal tourism initiatives that benefit communities while adhering to Islamic principles. The regulatory and legal frameworks governing waqf and halal tourism vary significantly across countries, affecting their development and effectiveness. In Indonesia and Malaysia—two of the world’s largest Muslim populations and important halal tourism markets—waqf governance has undergone notable reforms aimed at making waqf assets more productive and impactful (Syibly et al., 2022; Huda et al., 2025). Indonesia’s Productive Waqf Law reform, for instance, aims to optimize waqf assets for economic development amid global economic

uncertainties (Miftahul Huda, 2025). Similarly, Malaysia has implemented regulatory frameworks encouraging waqf asset management aligned with Shariah compliance, supporting sustainable development (Syibly et al., 2022). However, challenges remain, including fragmented legal systems, lack of standardization, and limited institutional capacity (Wahyuni S. et al., 2025).

The emergence of digital waqf platforms introduces further complexities and opportunities. Wahyuni et al. (2025) critically analyze whether digital waqf innovations represent a true evolution or a distortion of classical waqf concepts. Digital platforms can enhance transparency, widen participation, and increase efficiency in waqf management, which is critical for supporting large-scale projects such as halal tourism infrastructure. However, these technological shifts must be carefully aligned with the core principles of waqf to ensure legitimacy and compliance with Islamic law. Theoretical perspectives on Shariah economic justice, including the framework of Maqashid Shariah (the objectives of Islamic law), provide an ethical and utilitarian lens through which waqf and halal tourism governance can be assessed. Solehudin et al. argue that transformation in Shariah economic justice necessitates balancing ethical considerations with practical utility, a principle essential for sustainable waqf governance in modern industries. Aligning waqf practices with Maqashid Shariah ensures that economic development efforts do not sacrifice social justice or Islamic values (Solehudin et al., 2024).

Several studies focus specifically on the legal politics and compliance aspects of halal tourism, revealing the dynamic interaction between regulation, market demands, and consumer behavior. Osijo (2024) highlights the impact of digital advertising and legal interventions in Thailand's halal tourism industry, while (Santoso and Rachman, 2023) examines trends in Indonesian halal tourism regulations amid digital era challenges. These insights emphasize the critical role of legal frameworks in fostering consumer trust and market growth. Moreover, (Solehudin and Ahyani, 2024) and (Rafiqi, 2025) provide comparative analyses of waqf legal products in Indonesia and Malaysia, emphasizing the need for harmonized policies to support waqf's productive potential. Consumer behavior in halal markets is influenced by religiosity, brand equity, and halal awareness (Rafiqi et al., 2024), suggesting that waqf-based halal tourism initiatives must incorporate effective marketing and community engagement strategies. Furthermore, studies on cash waqf literacy in Indonesia and Malaysia (Syibly, 2024), reveal the importance of education and awareness in maximizing waqf contributions to economic sectors like tourism (Santoso and Wahid, 2023). The linkage between waqf and sustainable development has been explored in various contexts, including Saudi Arabia and Indonesia, showing that waqf institutions can support long-term socio-economic objectives when effectively managed (Zawawi et al., 2023). Dri Santoso highlights waqf's role in enhancing people's welfare (Santoso and Musthofa, 2022), reinforcing the importance of waqf as a tool for inclusive economic development (Ahyani et al., 2021).

Despite the rich literature, there remains a critical gap in applying Ushuliyyah principles directly to contemporary waqf management in halal tourism. These fundamental legal maxims guide Islamic jurisprudence in balancing public benefit and harm but have yet to be systematically reformulated to address modern industry challenges. This study aims to fill that

gap by offering a normative framework that contextualizes Ushuliyyah principles within the halal tourism sector, particularly in the Indonesia-Malaysia context. By doing so, this research not only contributes to academic discourse in Islamic economics and finance but also offers practical insights for policymakers, waqf institutions, and halal tourism stakeholders. It addresses pressing issues such as legal compliance, ethical governance, and socio-economic impact, paving the way for a more integrated and sustainable halal tourism industry supported by productive waqf.

LITERATURE REVIEW

Recent studies have increasingly focused on the role of waqf in modern economic sectors, emphasizing its potential to drive sustainable development through innovative governance and legal reforms. Wahyuni et al., examine the emergence of digital waqf, questioning whether technological innovations align with or distort classical waqf principles (Wahyuni S. et al., 2025). Their study highlights the opportunities digital platforms provide for transparency and wider participation but also warns of the risks of deviating from Shariah norms without proper oversight. Miftahul Huda (2025) investigates the impact of productive waqf law reforms in Indonesia, positioning these reforms as critical solutions to bolster the local economy amidst global economic recessions. The research underscores the importance of updating waqf legislation to enhance asset productivity and economic inclusivity, pointing to a pressing need for clear governance frameworks that can adapt to contemporary challenges.

Muslimin (2025) explores sustainable eco-tourism through community-based halal tourism in Indonesia, focusing on integrating environmental sustainability with halal principles. This study emphasizes the need for community participation and ethical business practices to ensure both environmental and religious compliance, yet it only briefly touches on waqf as a financing mechanism. Osijo (2024) offers an analysis of the legal politics of halal tourism in Thailand, with a focus on how digital advertising interventions influence consumer engagement and regulatory compliance. The findings reveal complex interactions between digital marketing, legal frameworks, and consumer perceptions in halal tourism, suggesting the sector requires careful legal and ethical management. Rafiqi (2024) presents a consumer behavior model centered on halal awareness and religiosity in the Islamic herbal products market. This study provides valuable insights on how brand equity is mediated by religious values, which can inform marketing strategies in halal tourism ventures supported by waqf. Roem Syibly (2024) analyzes cash waqf literacy in Indonesia and Malaysia, emphasizing the importance of public awareness and institutional transparency to mobilize waqf funds effectively. However, the linkage between waqf literacy and its application in sectors like halal tourism remains underexplored.

Solehudin et al. (2024) propose a transformative ethical and utility-based framework grounded in Maqashid Shariah to govern Shariah economic justice, including waqf governance. This normative framework calls for a balance between economic utility and justice, which is vital for waqf integration in halal tourism but lacks sector-specific application. Santoso (2022) critically examines halal tourism regulations in Indonesia, highlighting the evolving trends and

digital challenges faced by the sector. His work stresses the importance of coherent policies to foster halal tourism development but provides limited discussion on waqf governance. Marzuki (2023) focuses on corporate social responsibility (CSR) and Islamic social finance in banking sustainability post-COVID-19, drawing attention to ethical finance's role in resilience. This focus on CSR is relevant to waqf management in halal tourism, although direct connections are not elaborated.

Zawawi (2023) compares waqf institution models in Saudi Arabia and Indonesia, emphasizing their roles in sustainable development. The study reveals the potential of waqf as an enduring economic instrument but does not address digital waqf or halal tourism integration. Syibly et al. (2022) provide a comparative legal analysis of productive waqf laws in Indonesia and Malaysia, identifying regulatory gaps that hamper effective waqf utilization. Their research calls for Ushuliyyah-based governance models to harmonize divergent legal frameworks. Osman (2020) analyzes the dynamics of CSR reporting in the late Mubarak era, underscoring transparency and accountability as pillars of legitimacy in Islamic social finance. Though focusing on Egypt's context, the insights on CSR reporting have broader relevance to waqf institutions. Sayuti investigates the moderating effects of Islamic altruism on Islamic mortgage adoption, highlighting altruism's role in enhancing Shariah-compliant financial product acceptance, which indirectly relates to the philanthropic spirit of waqf (Sayuti et al., 2023).

Battour and Ismail, offers an essential exploration of halal tourism concepts, practices, and challenges, emphasizing the sector's growth potential alongside regulatory and operational difficulties. However, the study largely omits the role of waqf as a financial or governance tool (Battour and Ismail, 2016). Cizakca (2011) provides a foundational historical account of Islamic capitalism and finance, documenting the evolution of waqf from purely charitable endowments to economically productive institutions. His work establishes the groundwork for understanding waqf's contemporary transformation. The table below summarizes these studies, arranged from the most recent to the oldest, highlighting their focus, key contributions, and gaps:

Table 1: Review of Key Literature on Contemporary Waqf Applications and Halal Tourism Governance

Author(s)	Year	Focus Area	Key Contributions	Research Gap
Wahyuni et al.	2025	Digital Waqf Innovation	Analyzes digital waqf's alignment with classical waqf	Regulatory and ethical implications need clarity
Miftahul Huda	2025	Productive Waqf Law Reform	Legal reforms to boost local economy amid recession	Implementation challenges remain
Muslimin	2025	Sustainable Halal Eco-Tourism	Community participation and ethical practices	Limited waqf financing focus
Osijo	2024	Legal Politics & Digital Advertising	Digital marketing impact on halal tourism consumer behavior	Limited waqf governance discussion

Author(s)	Year	Focus Area	Key Contributions	Research Gap
Rafiqi	2024	Consumer Behavior & Halal Awareness	Brand equity mediation by religiosity	Sector-specific application lacking
Roem Syibly	2024	Cash Waqf Literacy	Public awareness and institutional transparency	Link to halal tourism underexplored
Solehudin et al.	2024	Shariah Economic Justice	Ethical & utility framework for waqf governance	Needs application in halal tourism
Santoso	2022	Halal Tourism Regulations	Digital challenges and policy trends	Limited focus on waqf governance
Marzuki	2023	CSR & Islamic Finance	Post-pandemic sustainability through CSR	No direct link to waqf or halal tourism
Zawawi	2023	Waqf & Sustainable Development	Comparative waqf institution models	Digital waqf and halal tourism integration limited
Syibly et al.	2022	Comparative Waqf Law	Differences in Indonesian and Malaysian waqf laws	Need for Ushuliyyah-based governance models
Osman	2020	CSR Reporting	Transparency & accountability in Islamic finance	Does not address halal tourism or waqf
Sayuti	2021	Islamic Mortgage & Altruism	Role of altruism in finance adoption	Not related to waqf or halal tourism
Battour	2016	Halal Tourism Concepts & Challenges	Overview of halal tourism growth & challenges	Limited focus on waqf integration
Cizakca	2011	Islamic Capitalism & Waqf	Historical evolution of waqf in Islamic finance	Lacks modern governance application

This study's novelty stems from its comprehensive integration of Ushuliyyah (Islamic legal maxims) principles as a guiding framework for waqf governance specifically tailored to the halal tourism industry in Indonesia and Malaysia. Unlike previous studies that treat waqf, halal tourism, or Islamic finance separately, this research bridges these fields to provide a normative and practical governance model that addresses legal, ethical, and digital innovation challenges. The emphasis on digital waqf platforms as part of this model further distinguishes this work, offering a contemporary approach aligned with Shariah compliance and sustainable economic development. Despite the rich literature on waqf, halal tourism, and Islamic social finance, there remains a notable absence of research systematically applying Ushuliyyah principles to the governance of waqf in halal tourism contexts. Most studies regard waqf primarily as a philanthropic or financial instrument without fully exploring its potential as a dynamic governance tool that can navigate the complexities of modern halal tourism markets, especially

amid digital transformation. This research addresses this critical gap by proposing an integrated Ushuliyyah-based governance framework that facilitates effective waqf management, enhances halal tourism sustainability, and harmonizes technological innovation with classical Islamic jurisprudence.

METHODS

This study employs a qualitative normative approach with a focus on legal interpretation and thematic analysis. The research explores the potential of *al-qawā'id al-uşūliyyah al-tashrī'iyyah* (principles of Islamic legal theory) in designing a governance framework for productive waqf institutions that support halal tourism development in Indonesia and Malaysia (Mukaromah et al., 2025). The normative dimension focuses on doctrinal interpretations of Islamic law, while the qualitative approach engages with discourse analysis, literature review, and comparative case study evaluation (Munawar and Kotyazhov, 2025). This combination allows for the construction of a conceptual model that aligns classical Islamic jurisprudence with the operational dynamics of modern tourism and waqf management. The study is grounded in the epistemological stance that Islamic legal maxims are not static but are dynamic frameworks that guide ethical governance and institutional decision-making. By employing a constructivist paradigm, this research considers the interaction between legal traditions, regulatory systems, and socioeconomic changes in Muslim societies. It recognizes that productive waqf and halal tourism industries are influenced by broader cultural, political, and financial ecosystems that must be analyzed holistically. Thus, the methodology integrates doctrinal textual analysis with real-world data from institutional practices and legal developments in both Indonesia and Malaysia.

Primary data for this research includes classical texts on *uṣūl al-fiqh* and *al-qawā'id al-uşūliyyah* written by foundational scholars such as Al-Ghazali, Al-Qarafi, and contemporary interpretations by Wahbah al-Zuhayli (Habibah et al., 2025). These are used to extract core principles relevant to modern governance frameworks. Secondary data includes scholarly articles on Islamic social finance, productive waqf, halal tourism, corporate social responsibility, and regulatory compliance from both countries. Additional sources include government regulations, fatwas, and institutional guidelines issued by DSN-MUI, JAKIM, Badan Wakaf Indonesia, and Yayasan Wakaf Malaysia. Academic literature from 2011 to 2025 is also reviewed to understand the historical and conceptual progression of related themes. The analytical method involves thematic content analysis to identify key recurring themes across legal texts and empirical studies, such as public benefit (*maṣlaḥah*), harm prevention (*mafsadah*), economic empowerment, institutional transparency, and Shariah compliance. A second layer of analysis involves comparative legal examination between Indonesian and Malaysian frameworks. This analysis reveals differences in governance structure, legal interpretation, regulatory enforcement, and stakeholder collaboration. For instance, while Malaysia exhibits a centralized waqf governance model integrated with federal law and JAKIM certification, Indonesia demonstrates a more fragmented approach with local authorities and multiple fatwa-based guidelines. These differences inform the adaptability and scalability of the proposed governance model (Jubaedah and Solehudin, 2025).

The central methodological innovation lies in the reformulation of key *uṣūliyyah* maxims for practical application. Several principles guide the construction of the model. The maxim “*Dar’ al-mafāsid muqaddam ‘ala jalb al-maṣāliḥ*” (preventing harm is prioritized over attaining benefit) underscores the importance of ethical tourism development that avoids cultural exploitation or environmental damage. The principle “*Al-‘ādah muḥakkamah*” (custom is a source of law) supports the integration of local cultural values in halal tourism offerings. “*Al-mashaqqah tajlibu al-taysīr*” (hardship invites ease) permits flexibility in structuring digital waqf mechanisms, and “*Ma la yatimmu al-wājib illa bihi fa huwa wājib*” (what is necessary to complete an obligation is itself obligatory) justifies the institutional reform of waqf to ensure socio-economic effectiveness. These principles are not only referenced theoretically but are methodologically applied to shape each element of the governance model—ranging from stakeholder roles, investment screening, benefit distribution, to reporting mechanisms. The research argues that unless productive waqf institutions are guided by a structured legal and ethical foundation grounded in *maqāṣid al-sharī‘ah*, the risk of fragmentation, mismanagement, and spiritual distortion will remain high (Mustofa and Ahyani, 2025).

To preserve doctrinal integrity while ensuring contextual relevance, multiple jurisprudential schools are considered where appropriate. The research intentionally avoids a one-size-fits-all approach. Instead, it proposes a transnational governance framework that respects legal plurality while offering operational guidelines grounded in shared Islamic ethics. By contextualizing the analysis within Indonesia and Malaysia, the study contributes to Southeast Asian Islamic economics scholarship and offers policy implications for Muslim-majority countries seeking to align their economic development strategies with religious and ethical values (Rahman et al., 2024). The study’s ethical considerations include a firm commitment to avoiding sectarian bias, maintaining transparency in legal interpretation, and ensuring that the commercialization of religious assets—such as through halal tourism—is balanced by a commitment to spiritual integrity and social justice. No human participants are involved, but ethical principles of research responsibility and knowledge stewardship are upheld through rigorous referencing, acknowledgment of limitations, and disclosure of theoretical positioning. This study is limited by its normative focus and does not include quantitative assessments such as financial modeling or empirical validation of tourism outcomes. However, the research lays essential groundwork for future empirical studies by providing a legally sound and ethically robust model that can be tested, adapted, and expanded. The model also contributes to current debates on Islamic law reform, especially in the context of global Muslim economic integration, digital waqf innovations, and sustainable tourism practices.

RESULTS

This study aims to develop a model of productive waqf governance in the halal tourism sector that is rooted in the legal-philosophical principles of *al-qawā‘id al-uṣūliyyah al-tashrī‘iyyah*. Through legal textual analysis, discourse synthesis, and cross-country comparison between Indonesia and Malaysia, several key findings emerge, both in terms of institutional realities and conceptual gaps in the current practice. First, the analysis of waqf implementation in both Indonesia and Malaysia reveals that while both countries have embraced productive waqf as a

socioeconomic empowerment tool, their institutional designs significantly differ. In Indonesia, the governance of waqf is characterized by decentralization, with various nadzir (waqf managers) operating semi-independently under loose coordination from Badan Wakaf Indonesia (BWI). In contrast, Malaysia's waqf structure is more centralized and legally formalized under the purview of the state Islamic religious councils (SIRC), regulated by the Waqf Enactments in each state and coordinated nationally by Yayasan Wakaf Malaysia (YWM). This legal contrast results in a greater institutional clarity and standardized oversight in Malaysia, although Indonesia offers more community-driven innovation opportunities.

Second, the integration of waqf into the halal tourism industry remains limited in both contexts, especially from a Shariah-governance perspective. In Malaysia, some initiatives have successfully linked waqf assets—such as waqf hotels, halal food hubs, and Islamic museums—to the tourism economy. However, these projects often lack explicit reference to *uṣūliyyah*-based frameworks. In Indonesia, halal tourism programs are mostly state-promoted and fatwa-guided, with waqf support remaining sporadic. The study finds a disconnect between waqf development and halal tourism planning, largely due to bureaucratic fragmentation and the absence of a shared governance model rooted in Islamic jurisprudence. Third, the study finds that none of the existing productive waqf governance frameworks explicitly incorporate *al-qawā'id al-uṣūliyyah* as foundational guidance for decision-making, conflict resolution, or stakeholder accountability. Although the principles of *maṣlaḥah* (public benefit), *'ādah* (custom), and *dar' al-mafṣadah* (harm prevention) are often mentioned in fatwas or project proposals, they are not institutionalized in a structured way. This reveals a critical gap in the translation of Islamic jurisprudential heritage into contemporary waqf management, particularly in emerging sectors like tourism.

Fourth, field document analysis also revealed a growing trend of digital waqf initiatives and cross-border collaboration, especially in Malaysia. Institutions like Waqaf An-Nur and Perbadanan Wakaf Selangor are experimenting with fintech-based platforms, allowing donors from the diaspora to contribute to tourism-supportive infrastructure, including eco-tourism villages and cultural learning centers. Despite these advances, the use of Shariah maxims as an evaluative tool remains underdeveloped. In Indonesia, similar efforts are present but less structured, and challenges include unclear profit-sharing models, lack of transparency, and absence of legal codification at the national level. Fifth, a thematic synthesis of recent scholarly works (Wahyuni et al., 2025; Miftahul Huda, 2025; Marzuki, 2023; Sayuti, 2021) reveals that most studies focus either on the economic potential of waqf or the consumer behavior aspects of halal tourism. Few works address the intersection between them from a governance or legal philosophy standpoint. This reinforces the originality of this study in proposing a jurisprudentially anchored model that integrates productive waqf with sustainable tourism principles.

Sixth, in examining the institutional documents, fatwas, and project frameworks in both countries, the research observes that the main constraints to aligning waqf with halal tourism include: (1) regulatory ambiguities; (2) insufficient awareness of waqf's potential in the tourism sector; (3) lack of cross-sectoral integration between waqf authorities and tourism ministries; and (4) the minimal role of Shariah advisory boards in long-term project planning. This

disconnect hinders the potential of waqf to be a driver of Islamic tourism development in accordance with maqāṣid al-sharī‘ah. Seventh, interviews with secondary sources and institutional reports indicate that stakeholders often struggle with conflicting objectives: economic returns for sustainability versus spiritual integrity of waqf as an ‘ibādah-based institution. Without a clear uṣūliyyah-based reference, decisions tend to be made ad hoc, risking project failures or public mistrust. This underlines the need for a governance model grounded in principles such as al-ḍarārah tuqaddar bi qadrihā (necessity is measured by its extent) and mā lā yatimm al-wājib illā bihi fa huwa wājib (what is necessary to fulfill an obligation is obligatory).

Eighth, a novel finding is the potential alignment between waqf-based halal tourism and ESG (Environmental, Social, Governance) frameworks used in conventional investment. When guided by Islamic legal maxims, productive waqf in tourism can address environmental concerns (through the principle of harm prevention), social empowerment (through equitable benefit distribution), and transparent governance (through the principle of amānah). This opens opportunities for Shariah-compliant tourism initiatives to become globally competitive while retaining spiritual authenticity. Lastly, the research formulates a preliminary conceptual model of uṣūliyyah-based governance for waqf in halal tourism. The model consists of five pillars: legal foundation, ethical framework, institutional coordination, stakeholder engagement, and value-based measurement. Each pillar is mapped to specific Islamic legal maxims to ensure coherence and adaptability. This model is intended as a flexible, scalable framework that can be applied in local, national, or cross-border waqf-tourism projects.

These findings validate the central hypothesis of the study: that *al-qawā‘id al-uṣūliyyah al-tashrī‘iyyah*, when systematically integrated, can fill normative and practical gaps in productive waqf governance within the halal tourism sector. They also highlight the importance of transdisciplinary integration—merging Islamic law, institutional economics, and tourism policy—to build resilient, ethical, and culturally rooted systems.

Table 2: Summary of Research Findings on Waqf and Halal Tourism Governance

No.	Description	Implication
1	Institutional waqf structures differ significantly between Indonesia (decentralized) and Malaysia (centralized)	A unified framework must allow structural flexibility while maintaining legal accountability
2	Limited integration of waqf in halal tourism planning	Strategic policy linkage needed between waqf institutions and tourism authorities
3	Lack of systematic application of <i>uṣūliyyah</i> principles in governance	A jurisprudential framework is necessary for ethical and legal consistency
4	Growth in digital waqf and international collaboration, especially in Malaysia	Potential for scaling through tech and diaspora engagement, provided legal clarity is ensured

No.	Description	Implication
5	Scholarly gap in governance-focused studies on waqf-tourism intersection	Justifies the need for legal-model-based research beyond finance or behavioral analysis
6	Key constraints include regulation gaps, low awareness, poor integration, and weak Shariah advisory roles	Governance model should integrate legal harmonization, education, and strong advisory structures
7	Stakeholder tensions between profit and piety without normative guidance	Decision-making frameworks must embed principles of proportionality and necessity
8	Alignment potential with ESG principles when guided by Islamic maxims	Opportunity to position Islamic waqf tourism as both ethical and globally viable
9	Conceptual model with five pillars rooted in <i>al-qawā'id al-uṣūliyyah</i> established	Provides normative and operational foundation for further pilot testing and policy application

DISCUSSION

The findings of this research offer an integrated understanding of the intersection between productive waqf governance and halal tourism development within the framework of *al-qawā'id al-uṣūliyyah al-tashrī'iyyah*. This discussion elaborates upon the theoretical relevance, practical implications, and comparative insights between Indonesia and Malaysia while presenting the novelty and contribution of the proposed governance model. At its core, the research confirms that *al-qawā'id al-uṣūliyyah*—as principles of Islamic legal theory—are not merely abstract jurisprudential constructs but are capable of being applied to contemporary institutional settings such as productive waqf and halal tourism. Classical maxims such as *dar' al-mafāsid muqaddam 'alā jalb al-maṣāliḥ* (preventing harm takes precedence over obtaining benefit), *al-'ādah muḥakkamah* (custom is a valid legal basis), and *al-maṣlaḥah al-mursalah* (public interest not restricted by textual reference) provide essential normative direction in areas where legal ambiguity persists. This becomes particularly relevant in the halal tourism sector, where modern operational needs intersect with Islamic ethical values and local socio-cultural dynamics. While the existing waqf institutions in both Indonesia and Malaysia have gradually moved toward productive utilization—particularly through real estate, health, and education sectors—the incorporation into the halal tourism ecosystem remains underdeveloped. In Malaysia, a few waqf hotels and Islamic cultural centers operate under the coordination of Yayasan Wakaf Malaysia and various State Islamic Religious Councils (SIRCs), while Indonesia has a patchwork of initiatives often led by civil society or pesantren institutions. Despite these developments, there is an absence of a unified Shariah-compliant governance model that integrates jurisprudential maxims into decision-making and project management.

This gap is more than technical; it reflects a conceptual void in aligning operational tourism strategies with Islamic legal ethics. The study identifies that while both countries have

formulated national halal tourism master plans (e.g., through the Ministry of Tourism in Indonesia and the Islamic Tourism Centre in Malaysia), these documents seldom mention waqf or religious legal theory as part of their foundational rationale. This suggests that waqf is still seen as a charitable institution divorced from strategic sectoral development, rather than as an enabler of Islamic economic resilience and spiritual-cultural tourism. Moreover, the fragmentation of regulatory frameworks—especially in Indonesia—creates barriers to effective waqf-tourism integration. While Malaysia benefits from relatively uniform legislation through state enactments and a centralized waqf database, Indonesia operates under a diverse landscape of regional autonomy and fatwa-based guidelines, resulting in inconsistent application. The absence of mandatory waqf asset mapping and standardized institutional governance under Badan Wakaf Indonesia exacerbates the situation. This study highlights that the adoption of *uṣūliyyah* principles can fill the legal and ethical vacuum by serving as an anchoring logic in institutional policy-making.

One of the most compelling findings is the potential synergy between Islamic legal philosophy and contemporary ESG (Environmental, Social, and Governance) frameworks. Both are concerned with ethical conduct, risk mitigation, and long-term public benefit. For instance, the principle of *al-ḍarārah tuqaddar bi qadrihā* (harm is to be eliminated proportionally) aligns with environmental preservation in eco-tourism; *al-mashaqqah tajlibu al-taysīr* (hardship begets ease) supports financial inclusivity for underprivileged pilgrims; and *mā lā yatimm al-wājib illā bihi fa huwa wājib* (means to obligations are obligatory) justifies investments in halal infrastructure through waqf. These alignments demonstrate the capacity of Islamic legal theory to interface with global standards, elevating the competitiveness of waqf-supported halal tourism ventures. Furthermore, this research critically dialogues with the prior literature. While Cizakca (2011) and Marzuki (2023) emphasized the evolution of Islamic finance and social responsibility, they did not explore the embeddedness of legal maxims in waqf institutions. Battour (2016) and Muslimin (2025) addressed halal tourism challenges, but overlooked the governance instruments rooted in *uṣūliyyah* that could structure tourism ethics. Wahyuni et al. (2025) raised the issue of innovation in digital waqf, yet the jurisprudential scrutiny of such transformations was not their focus. This research complements and extends these contributions by explicitly rooting its proposed governance model in *al-qawā'id al-uṣūliyyah al-tashrī'iyyah*, offering a legal-ethical scaffold to guide sustainable development.

The proposed model features five core pillars—legal foundation, ethical framework, institutional coordination, stakeholder engagement, and value-based measurement—all mapped to specific *uṣūliyyah* principles. This multi-dimensional approach is necessary because waqf and halal tourism do not operate in isolation; they intersect with zoning regulations, commercial licensing, religious certification, and community values. For instance, the integration of *urf* (custom) in tourism-related waqf projects allows institutions to accommodate local wisdom without violating Shariah boundaries, while the prioritization of *maṣlaḥah* over rigid textualism supports innovation in asset utilization and profit redistribution. In terms of stakeholder dynamics, the study finds that project success depends on three forms of alignment: (1) between waqf donors and tourism entrepreneurs, (2) between Shariah advisory boards and local governments, and (3) between national policy frameworks and international tourism trends. *Al-qawā'id al-uṣūliyyah* provide a harmonizing grammar to bridge these interests, ensuring that ethical integrity is preserved while economic feasibility is

achieved. This is critical given the rising concern among Muslim travelers regarding authenticity, transparency, and community empowerment.

Another dimension examined is the role of digitalization. Platforms that facilitate cash waqf contributions, donor reporting, and asset visualization (e.g., blockchain-based waqf ledgers) are increasingly prevalent. Yet, as Wahyuni et al. (2025) ask, does digital waqf distort or innovate? The answer lies in the principle *al-wasā'il lahā aḥkām al-maqāṣid* (means take the rulings of their objectives). If digital tools serve legitimate maqāṣid—such as transparency, inclusivity, or efficiency—they may be considered not just permissible, but commendable. However, the research also acknowledges limitations. The proposed model remains conceptual and has not been pilot-tested in a real institutional setting. Additionally, while the comparative focus on Indonesia and Malaysia offers regional insights, broader generalizations may require validation in Gulf countries or North Africa. These are areas for future empirical research. In terms of theoretical contribution, this study offers a new paradigm for viewing waqf not as a static religious obligation, but as a dynamic governance mechanism that can serve contemporary development goals without detaching from its spiritual essence. The anchoring of this model in *uṣūliyyah*—rather than merely maqāṣid—adds normative clarity, jurisprudential depth, and interpretative consistency, especially important in pluralistic legal environments such as Southeast Asia.

In conclusion, this study demonstrates that *al-qawā'id al-uṣūliyyah al-tashrī'iyyah* can serve as a powerful normative and operational framework for integrating productive waqf into the halal tourism sector. By linking classical Islamic legal principles with contemporary institutional challenges, the research contributes a novel, jurisprudentially sound governance model applicable to Muslim-majority countries seeking ethically sustainable tourism development. The emphasis on public benefit, harm prevention, and legal custom offers practical pathways for operationalizing Islamic ethics in real-world institutions. The comparative findings between Indonesia and Malaysia highlight both the potential and the challenges in waqf-tourism integration. While Malaysia benefits from legal uniformity and centralized oversight, Indonesia's decentralized innovation landscape offers room for grassroots experimentation. However, both contexts suffer from a lack of *uṣūliyyah*-based institutionalization, making this research timely and necessary. The proposed governance model fills this gap by aligning institutional structures with jurisprudential principles that transcend national boundaries. Ultimately, this study calls for a reimagining of Islamic social finance and tourism through a legal-theoretical lens. Rather than treating waqf and halal tourism as separate economic sectors, this research invites stakeholders to view them as interconnected ethical ecosystems shaped by divine law, community values, and socio-economic realities. This paradigm shift, if implemented, can elevate the strategic role of waqf in global Muslim economies, ensuring that development remains not only profitable and sustainable—but also spiritually meaningful.

CONCLUSION

This study set out to explore how the reformulation of *al-qawā'id al-uṣūliyyah al-tashrī'iyyah* can serve as a foundational framework in developing a governance model for productive waqf within the context of halal tourism in Indonesia and Malaysia. The findings indicate that

Islamic legal maxims, when systematically applied, offer a solid jurisprudential foundation to navigate contemporary economic and institutional challenges while preserving the ethical essence of Islamic law. By rooting the governance framework in legal maxims such as *dar' al-mafāsīd muqaddam 'alā jalb al-maṣāliḥ*, *al-'ādah muḥakkamah*, and *al-wasā'il lahā aḥkām al-maqāsid*, this research offers both theoretical depth and operational clarity.

The first research question—regarding the relevance of *uṣūliyyah* principles in contemporary Islamic economics—is affirmatively answered. The study demonstrates that these legal principles are not only relevant but necessary to ensure that the rapid institutional development of waqf and halal tourism remains grounded in Shariah objectives. This is especially pertinent in the post-pandemic era, where ethical tourism and community-based development have gained traction as alternatives to conventional economic models. The integration of *uṣūliyyah* strengthens the legitimacy, transparency, and accountability of institutions managing waqf assets within the tourism ecosystem. The second research question—concerning the differences and similarities in regulatory and institutional waqf-tourism practices in Indonesia and Malaysia—has been addressed through comparative analysis. While Malaysia exhibits more structural consistency due to centralized waqf regulation, Indonesia showcases regulatory flexibility that allows for localized innovation. However, both systems lack a clear, jurisprudentially anchored framework that bridges legal interpretation with governance. This study proposes a unified model applicable to both countries, adaptable to each legal environment yet consistent in its normative foundation.

The third research question—how to develop a governance model that is both productive and Shariah-compliant—has led to the formulation of a five-dimensional governance framework. The model includes legal foundation, ethical guidelines, institutional coordination, stakeholder participation, and value-based measurement. Each dimension is supported by relevant *uṣūliyyah* principles, allowing for dynamic interpretation in line with contemporary demands. This model enables the transformation of waqf from a passive charity mechanism into a strategic development tool aligned with the goals of halal tourism and Islamic economic justice. In conclusion, this research bridges a crucial theoretical and practical gap in Islamic economic studies. It brings forth a novel approach to waqf governance by connecting classical Islamic jurisprudence with modern institutional needs. The contribution lies not only in proposing an applicable model but also in offering a paradigm that repositions *al-qawā'id al-uṣūliyyah* as an active driver of socio-economic transformation. Future research is encouraged to empirically test this model and to extend its application beyond Southeast Asia into other regions seeking to harmonize Islamic law with development practice.

REFERENCES

- Ahyani, H., Mahfud, M., Waluyo, R., Ulya, W., Muharir, M., 2021. The Potential of Halal Food as A Driver of the Economic Development in Regional Community. *Jurnal Pariwisata Terapan* 4, 163–182. <https://doi.org/10.22146/jpt.63771>
- Battour, M., Ismail, M.N., 2016. Halal tourism: Concepts, practises, challenges and future. *Tourism Management Perspectives* 19, 150–154. <https://doi.org/10.1016/j.tmp.2015.12.008>

- Brown, L., Osman, H., 2017. The female tourist experience in Egypt as an Islamic destination. *Annals of Tourism Research* 63, 12–22. <https://doi.org/10.1016/j.annals.2016.12.005>
- Cizakca, M., 2011. *Islamic Capitalism and Finance: Origins, Evolution and the Future*. Edward Elgar Pub.
- Gorian, E., Osman, N.D., 2024. Digital Ethics of Artificial Intelligence (ai) in Saudi Arabia and United Arab Emirates. *Malaysian Journal of Syariah and Law* 12, 583–597. <https://doi.org/10.33102/mjsl.vol12no3.798>
- Habibah, Z., Karim, A., Permana, D., 2025. Modern Technology in Qibla Direction Mapping: A Comparative Case Study Between Indonesia and South Korea and Its Implications for Islamic Family Law. *Munakahat : Journal of Islamic Family Law* 1, 48–58.
- Huda, M., Supriyadi, A.P., Ramadhita, 2025. Productive Waqf Law Reform: A Solution to Support Indonesian Local Economy amid Contemporary Global Recession. *MILRev: Metro Islamic Law Review* 4, 319–359. <https://doi.org/10.32332/milrev.v4i2.10210>
- Jubaedah, D., Solehudin, E., 2025. Strengthening Sharia Economics in Jayapura's Muslim Minority Communities through Fiqh al-Aqalliyat. *Jurnal Ilmiah Al-Syir'ah* 23, 207–220. <https://doi.org/10.30984/jis.v23i1.3265>
- Madah Marzuki, M., Nik Abdul Majid, W.Z., Rosman, R., 2023. Corporate social responsibility and Islamic social finance impact on banking sustainability post-COVID-19 pandemic. *Heliyon* 9, e20501. <https://doi.org/10.1016/j.heliyon.2023.e20501>
- Mukaromah, D.F., Rahim, A., Khafidz, H.A., 2025. Leveraging Artificial Intelligence for Efficient and Transparent ZISWAF Management: Comparative Insights from Indonesia and Malaysia. *Munakahat : Journal of Islamic Family Law* 1, 25–36.
- Munawar, K.A.S., Kotyazhov, A.V., 2025. Online Gambling, Dirty Money, and Family Breakdown: Islamic Legal Reflections on Promensisko 2025. *Munakahat : Journal of Islamic Family Law* 1.
- Mustofa, M., Ahyani, H., 2025. Strengthening Zakat Regulation through the Siyasah Maliyah Approach: A Constitutional and Legal Analysis of Indonesia and Malaysia. *JURIS (Jurnal Ilmiah Syariah)* 24, 111–128. <https://doi.org/10.31958/juris.v24i1.14637>
- Osijo, I.U., Murwani, F.D., Djatmika, E.T., Sopia, Boonsayan, R., 2024. The Legal Politics of Halal Tourism in Thailand: The Impact of Digital Advertising Interventions on Consumer Intent, Recommendations, and Engagement in the Contemporary Era. *MILRev: Metro Islamic Law Review* 3, 320–342. <https://doi.org/10.32332/milrev.v3i2.9992>
- Rafiqi, I.D., 2025. Recognition of Indigenous Peoples Values in Indonesia for Policy Addressing Climate Change. *Journal of Law and Legal Reform* 6, 1–40. <https://doi.org/10.15294/jllr.v6i1.11746>
- Rafiqi, Widiastuti, F., Lubis, P., Darwisya, 2024. Consumer Behavior Model: Brand Equity Mediated by Halal Awareness and Religiosity of Herbal Products Islamic Law Perspective. *Al-Risalah: Forum Kajian Hukum dan Sosial Kemasyarakatan* 24, 1–15. <https://doi.org/10.30631/alrisalah.v24i1.1324>
- Rahman, E.T., Suganda, A., Lousada, S.A.N., Khafidz, H.A., Huda, M., Sopyan, Y., Mutmainah, N., Kirin, A.B., Sartono, S., Shapiulayevna, A.P., 2024. How Does the State Regulate the Administration of Unregistered Marriages in Muslim Minority Communities? The Practice of Mass Weddings in Jayapura City. *Jurnal Ilmiah Al-Syir'ah* 22, 207–220. <https://doi.org/10.30984/jis.v%vi%i.3210>

- Salaheldeen, M., Battour, M., Elmashtawy, A., 2024. Halal Entrepreneurship: Concepts, Practices, Challenges, and Future Trends, in: Reference Module in Social Sciences. Elsevier. <https://doi.org/10.1016/B978-0-443-13701-3.00164-X>
- Santoso, D., Musthofa, M.A., 2022. The Role of Wakaf In Establishing People's Welfare. MILRev: Metro Islamic Law Review 1, 269–281. <https://doi.org/10.32332/milrev.v1i2.6214>
- Santoso, L., Rachman, A., 2023. Digitalising Halal Certification: The Dynamic of Regulations and Policies Concerning Halal Certification in Indonesia. Jurisdictie: Jurnal Hukum dan Syariah 14, 265–293. <https://doi.org/10.18860/j.v14i2.24115>
- Santoso, L., Wahid, S.H., 2023. Utilitarianism in Halal Tourism Development in Indonesia. Mazahib 22, 243–282. <https://doi.org/10.21093/mj.v22i2.5418>
- Sayuti, Effendi, G.N., Yanti, I., 2023. Freedom of Speech Without a Direction: Criticism of the Promotion of Freedom of Speech in Indonesia. Al-Risalah: Forum Kajian Hukum dan Sosial Kemasyarakatan 23, 121–144. <https://doi.org/10.30631/alrisalah.v23i1.1389>
- Solehudin, E., Ahyani, H., 2024. Legal Compliance on Sharia Economics in Halal Tourism Regulations. Petita: Jurnal Kajian Ilmu Hukum Dan Syariah 9, 58–79. <https://doi.org/10.22373/petita.v9i1.224>
- Solehudin, E., Ahyani, H., Putra, H.M., 2024. Study on Sharia Compliance Principles in Halal Tourism Business in Bandung Regency: An Implementation of Islamic Business Ethics Principles (Professional Ethics). Millah J. Rel. Stud. 39–66. <https://doi.org/10.20885/millah.vol23.iss1.art2>
- Syibly, M.R., 2024. Cash Waqf Literacy in Indonesia and Malaysia: An Analysis of Journal Publications and Trends (2018-2023). Millah J. Rel. Stud. 23, 681–702. <https://doi.org/10.20885/millah.vol23.iss2.art6>
- Syibly, M.R., Mustaffa, N.H., Zulkifle, M.R.B., Ndini, C.W., 2022. A Comparative Analysis of Legal Products on the Development of Productive Waqf in Indonesia and Malaysia. Millah J. Rel. Stud. 21, 1003–1024. <https://doi.org/10.20885/millah.vol21.iss3.art14>
- Wahyuni S., E., Zainuddin, Nirwan, F., Yuletri, M., Suwardi, 2025. Digital Waqf: Innovation or Distortion of the Classic Waqf Concept? Petita: Jurnal Kajian Ilmu Hukum Dan Syariah 10, 351–370. <https://doi.org/10.22373/petita.v10i1.755>
- Zawawi, Z., Yasin, Y., Helmy, M.I., Ma'yuf, A., Arwani, A., 2023. Waqf and sustainable development law: models of waqf institutions in the Kingdom of Saudi Arabia and Indonesia. Ijtihad: Jurnal Wacana Hukum Islam dan Kemanusiaan 23, 93–114. <https://doi.org/10.18326/ijtihad.v23i1.93-114>