
Regulating Charitable Organizations In Malaysia; A Case Law Analysis Of the Balkis Case.

Dr. Zuraidah Haji Ali

Ph.D

Civil Law Department, Ahmad Ibrahim Kulliyah of Laws, International Islamic University Malaysia.

ABSTRACT: The concept of charity in Malaysia bears no difference with the ones administered under the English Law. Despite the non- exhaustive list of charitable purposes, these purposes can basically be classified to four, namely, the relief of poverty, the advancement of education, the advancement of religion and lastly other purposes beneficial to the community. The courts and the Charity Commissioners will help to enforce charitable purposes and prevent abuse through trust law. Unlike England, there is neither specific legislation nor a proper body that focus on monitoring charitable organizations in Malaysia. Major concern such as whether money or property donated by the public has been used appropriately for charity is left unattended and unmonitored. This concern was illustrated by the BALKIS(Badan Amal dan Kebajikan Isteri- Isteri Selangor)'s case, whereby the changes of government in Selangor has prompted a registered society, BALKIS which is charitable in nature to dissolve itself and transferred its funds to another organization. In this case, there are few legal issues which are discussed; focusing on integrity, honesty and accountability of BALKIS (the charitable organization) that was set up under the Societies Act 1966. This paper will discuss the overall legal framework and establishment of charitable organization in Malaysia. A special reference is made on the Balkis case (*Kerajaan Negeri Selangor & Ors v Pendaftar Pertubuhan Malaysia and another suit* [2012] 3 MLJ 795) where the Federal Court highlighted the issues and effect of unregulated charitable organization

KEYWORDS: charity, charitable Organization, Regulation, Commission, societies

INTRODUCTION

Charity in its widest sense denotes "all the good affections that men ought to bear towards each other; in its most restricted and common sense it denotes relief of the poor.¹ The word charity is a direct descendant of the Latin word 'caritas' meaning 'love.' Despite a few attempt to have statutory definition of charity, the word charity is a wide and elastic word, which has a much wider meaning in law than it has in popular speech. Under the English Charities Act 2011, charity means any institution which is established for charitable purposes and falls under the control of the High Court in the exercise of its jurisdiction relating to charity. There are 13 charitable purposes laid down by this Act, which can be considered as a huge extension compared to the four principal purposes of charity introduced by Lord MacNagthen in *Income Tax Special Purposes Commissioners v Pemsel*, [1989] AC 531; namely trusts for the relief of

¹ per Sir William Grant M.R in *Mourice v Bishop of Durham* (1805) 9 Ves at 405.

poverty; trusts for the advancement of education, trust for the advancement of religion, trust for other purposes beneficial to the community, (not falling under any of the preceding heads).

In most of countries around the world donation or direct giving is one of the simplest form of charity. Donor can choose whichever organization that he has interest it, donate some money and has no say as to the usage of such money. For doing this donor will be getting tax deduction. This bring us to a few advantages and benefits accorded to charitable trust and this can be seen from two aspects namely, validity and fiscal advantages. Charitable trust has always been trust for purposes and it's existence is in perpetuity. In achieving the charitable status, there is no need to identify what are the object for its existence or who are the beneficiary. More importantly, any trust or organization which is charitable in nature will be given exemption from tax. What needs to be proven is the element of public benefit in each charitable purposes. Requirement for public benefit is very important as it need to be charitable purposes must confer a benefit on the public or sufficient section of the public.²

As for Malaysia, besides the fact that there is no single statute governing matters relating to charity, there is no statutory interpretation on the word charity as well. As it is now, the laws governing charity follows the English laws. English law on charity can be traced as early as the introduction of the Preamble to the Statute of Elizabeth 1603. The type of charitable purposes were listed in the Preamble and it has been used as the basis of charitable purposes until now, Despite this, there are certain aspects that need a vital attention namely the monitoring of the movement of charitable organization.

This article will discuss on the current set up of charitable organizations in Malaysia and a thorough analysis on the case of *Kerajaan Negeri Selangor & Ors v Pendaftar Pertubuhan Malaysia and another suit*³ in order to see the need to have a proper body or mechanism to monitor and regulate charitable organization in Malaysia. Simultaneously, a brief comparison will be made between Malaysia and other prevailing situation in England and Wales, country upon which the existence of Charity Commission has been the fundamental backbone in any matters relating to charitable organizations

THE CONCEPT OF CHARITIES IN MALAYSIA.

As far as charity is concerned, there is no single statute governing this subject matter and above all there is no statutory interpretation on charity in Malaysia. The court in Malaysia has been referring English principles of charitable trust as the basis in overcoming conflict or matters relating to charity. Reference is made particularly to the four principal division founded under the case of *Income Tax Special Purposes Commissioners v Pemsel*.⁴ Lord Mc Naghten in this case divided charity, in its legal sense, to four principal divisions namely; trust for the relief of poverty, trust for advancement of education, trust for advancement of religion and trust for other purposes beneficial to the community

The word charities can be seen in several other legislations, namely the Federal Constitutions, federal and state legislations. In Federal Constitutions for instance under List 1 of the Federal List,

² M. Robert, *The Law of Charitable Status, Maintenance and Removal*, Cambridge University Press, UK, 2008, at 4.

³ [2012] 3 MLJ 795)

⁴

Schedule 9, Item 15 (c) stated that "Labour and social security including – charities and charitable institutions, charitable trusts and trustees excluding wakafs, Hindu endowment." Despite not having a single statute on charity, the fiscal advantages relating to charity can be seen in some provisions under the Income Tax Act 1967. Section 34 of the Income Tax 1966 that deals with adjusted income from business that can be deducted from tax laid down several circumstances that that can come within purview of charity although not specifically mentioned.

The followings are circumstances where deductions are allowed to be made from adjusted income from business where expenditures are incurred for the following reasons;

- a) Assisting any disabled person employed by such relevant person ,
- b) Translating or publishing any books relating to cultural, literary, professional, scientific or technical in the national language, approved by the Dewan Bahasa and Pustaka.
- c) Providing library facilities which is accessible to public and also includes contribution to public libraries and also libraries in school and institutions of higher education. Deduction not exceeding one hundred thousand ringgit can be given to any person who has incurred
- d) Provisions of services, public amenities and contributions to a charity or community in project pertaining to education, health, housing, conservation or preservation of environment, enhancement of income of poor, infrastructure and information and communication technology approved by the Minister.
- e) Provision of infrastructure managed by the company in relation to its business available for public use.
- f) Provision and maintenance of a child care centre for the benefit of persons employed by him in the business.
- g) Managing a musical or cultural group approved by the Minister. (j)
- h) Sponsoring any arts, cultural or heritage activity approved by the Minister of Information, Communication and Culture:
- i) Providing scholarship to a student for any course leading to an award of a diploma or degree (includes a Masters or Doctorate level) at a higher educational institution established or registered in Malaysia or under the Universities and University Colleges Act 1971.

Under section 9(1) of the Government Proceedings Ordinance 1966, which is considered a mandatory provision, in case of any alleged breach of any express constructive trust for public, religious, social or charitable purposes or where the direction of the court is deemed necessary for the administration of any trust, the Attorney General or two or more persons having interest in the trust and having obtained consent in writing of the Attorney General may institute a suit or be joined as a party in any existing suit on behalf of the Government or the public for the purpose of obtaining relief specified in the subsection. The significance of knowing the exact number is to ensure public confidence in the administration of charitable organization and also the fiscal advantages particularly, which is important in boasting charitable organization and voluntary activity by citizen, is being observed. There is at least a need to have a workable charitable framework that will ensure the matter on integrity and good governance in charitable organization can be fully enforced.

THE CASE OF KERAJAAN NEGERI SELANGOR & ORS V PENDAFTAR PERTUBUHAN MALAYSIA AND ANOTHER SUIT⁵

This is an application for judicial review before the High Court in Kuala Lumpur made by two parties, namely the state of government of Selangor together with its state owned companies

⁵ [2012] 3 MLJ 795)

and Puan Salbiah Tunut, the spouse of the Menteri Besar of Selangor. BALKIS is an acronym for the Badan Amal dan Kebajikan Isteri-isteri Selangor is a registered society that had passed a resolution to dissolve itself and transfer its funds to another society. The resolution was passed and the Registrar of Society had cancelled the registration of BALKIS pursuant to section 13 of the Societies Act 1966.

The applicants in this case sought for a few reliefs. First, an order of certiorari to quash the decision of the Registrar of Society (ROS) dated 11th February 2009 dissolving BALKIS and cancelling its registration effective 11 February 2009. Secondly, an order of mandamus directing the respondent to reject the dissolution of BALKIS, to set aside the decision to dissolve BALKIS and cancel its registration and to reinstate BALKIS. Thirdly the decision to dissolve BALKIS dated 11 February 2009 dissolving and cancelling its registration is illegal, null and void and lastly, jointly or alternatively a declaration that the decision of the respondent dated 11th February 2009 is illegal, null and void.

The respondent, being the regulator for all societies in Malaysia, was given power to dissolve registration of any societies based on section 13 of the Societies Act 1966 which provides that the Registrar may in the following cases, cancel the registration of any society registered under section 7 – (a) upon its dissolution by the society to be verified in such manner as the Registrar in accordance with this Act. By this provision the respondent is required to verify a society's dissolution before cancelling its registration. The applicant contended that respondent failed to comply with section 13(1) (a) when he cancelled the registration of BALKIS without undertaking a verification of the dissolution. The contention was based on the record of proceedings at public enquiry conducted by the Select Committee on Competency Accountability and Transparency (SELCAT). They also further contended that even if verification was undertaken, it was not properly done and among the reasons are respondent had acted in breach of rules of natural justices or breached procedural and substantive fairness, asked wrong questions in the decision making process, acted illegally and ultra vires.

The respondent on the other hand denied all contention and the counsel argued and submitted that the Act does not specify the manner of undertaking verification and since the legislature deems it fit to confer such discretion on the respondent, it should then be left to the respondent at his own discretion as to how he should do it. The High Court in exercising its judicial review agreed that the discretion given to the respondent does not mean, verification should not be conducted and it had to be conducted properly. The fact that exemption was given Home Minister was never proven. Hence the court was of the opinion the view that section 13 of the Societies Act was applicable to the dissolution of BALKIS and the respondent therefore must conduct verification expected under section 13 of the Act. It was further held by the court through clear evidence that the verification by the respondent under section 13 and the decision by the respondent to cancel BALKIS had taken into account facts which are erroneous and should be set aside on grounds of error of law.

The court also highlighted on the issue relating to EGM which was held to pass a resolution that led to the dissolution of BALKIS. The failure of the notice of meeting to state the agenda of such importance and drastic in nature had rendered the EGM and the resolution passed in the meeting. Beside that the invalidity of the EGM which was held on 11 March 2008, was due to insufficient quorum. Under article 15(1) of the BALKIS, it is provided that: "BALKIS tidak boleh dibubarkan kecuali dengan persetujuan sekurang-kurangnya 2/3 dari ahli biasa. Persetujuan tersebut dinyatakan dalam satu mesyuarat agung yang dipanggil oleh sekurang-kurangnya 1/5 dari ahli biasa bagi tujuan tersebut."

Based on the evidence, there were 100 ordinary members of BALKIS. The required quorum to pass a dissolution resolution following article 15 is therefore 70. The list of attendance produced by the respondent listed out 70 names with no signature on each names. The list also contains nonmembers when compared to the membership list. The attendance list contained at least five persons who are not in the members list.

The judge agreed with the contention of the learned senior federal counsel, who represented the respondent that there was no particular procedure laid out under the law as to how the respondent should conduct the verification of the dissolution and it is in the absolute discretion of the respondent. However whatever procedure the respondent adopted, it is amply clear that the verification by the respondent based on flawed EGM cannot be said to be a proper exercise of discretion. In this case the EGM is passed to dissolve a society which culminated in its registration cannot be made in total disregard to the requirement of its own constitution. A public officer has to be vigilant in his duty to ensure at least the EGM and the resolution passed for dissolution was made in accordance with the rules stipulated under its constitution

Rohana Yusuf J said;

"An unlawful meeting, passing a drastic resolution as in this case can lead to abuse. Mindful of this potential abuse in my view, the legislature deems it necessary that verification by the respondent incorporated in the law to form a safeguards or a check on such potential abuse. It is for this reason therefore the function of verification must be taken properly. Otherwise it will render otiose the safeguard intended by the legislature under section 13(1)(a) Act 335. It is evidently clear that the verification by the respondent under section 13 and the decision by the respondent to cancel BALKIS had taken into account facts which are erroneous and should be set aside on grounds of error of law."⁶

The above case has clearly shown the possible abuse that might occur in any organization especially charitable organization and this can be further seen if dissolution is made based on a drastic unlawful meeting and resolution. Bearing in mind the regulator for societies are answerable to the Home Minister and that indicated the fact that such department will not be able to exercise its discretion freely.

CHARITABLE ORGANIZATIONS IN MALAYSIA

There are a lot of charitable organizations in Malaysia and these usually come under the purview of Registrar of Societies of Malaysia or the Company Commission, in case where the charitable organization is a company in nature. There is no single regulatory body that is assigned to monitor the movement or administration of charitable organization in Malaysia. This has led to lack of through information on the exact number of registered charitable organization in Malaysia as it comes under different purview altogether.

As to whether Malaysia need a monitoring commission in Malaysia can be subject to variety of opinions. There is a need to have a proper monitoring mechanism in order to obtain public confidence and at the same time to detect fraud and abuse. There are two main bodies that are involved in the establishing and monitoring any organization, not necessarily charitable, namely The Registrar of Societies and the Company Commission. Each posses different mechanism as the focus and purpose of this two existing regulators are also different.

- i) Registrar of Societies

⁶ Ibid, at pg 811.

The history behind the creation of the Registrar of Societies started when the British during its colonization took initiatives to curb dangerous criminal activities posed by the underground movement of the Chinese immigrants. The first move was to set up the Secretary for Chinese Affairs (SCA). Later Societies Enactment 1899 was introduced in 1913 at the Federated Malay States and under this Enactment the post of Registrar of Society was introduced in order to monitor movements revolving around any societies being set up back then. The main function of the Registrar of Society was to impose total controls on all societies' activities established at that time. This Enactment has been used until Malaya achieved independence in 1957. Societies Enactment has been amended from time to time on 1927, 1947 and 1949.

This Enactment was amended in 1949 and being in force on 1st Sept 1949, where it was made compulsory for any societies to be registered. Until 31st December 1949, there was about 1,590 enactment being registered. 1899 Enactment was repealed again by the Parliament in 1965/66 and was in force on 1st February 1966 and this was known as Societies Act 1966 (Act 13 year 1966). The 1966 Act is the combination of three different Ordinances namely Ordinance 1949 for the Federated Malay States, Sarawak Societies Ordinance 1957 and Sabah Societies Ordinance 1961. As the result of this 1966 Act the office of Registry of Societies was established in 1966 in order to give full force for the implementation of the Act after the office was separated from the Registry of Trade Unions.

The establishment of any society or organization of any nature is under the purview of the Registrar of Societies and this is governed by two Acts namely the Societies Act 1966 and Societies Regulations 1964. The office of Registrar of Societies in Malaysia is a department under the Home Minister handling non-governmental organizations and political parties. The objective of this department is to ensure the growth and development of a healthy and orderly society which is not in conflict with the requirements of peace, welfare, security, public order or morals. Under this 1966 Act refers to any club, company, partnership or association of seven or more persons whatever its nature or object, whether temporary or permanent.

There are a few divisions of societies that come under the purview of this office. This includes religious societies, trade related societies including financial institutions, developers or manufacturers and chambers of commerce or entrepreneurs. Besides that political organization and societies that focused on the environment, consumerism and international friendship are also within this confine. Though in some categorization, the element of charity can be found, it is not the task of the Registrar of Societies to ensure or declare as to whether these societies are charitable in nature. The division that is in charge of enforcement will have to ensure that all societies are registered with the office followed the rules and regulations under the Societies Act 1966. Intelligence works will be carried out in order to discover any existence of illegal societies and also beside investigating and coordinating complaints from publics and also other agencies such Public Complaints Bureau, police and others. Currently any decision made by the office of the Registrar of Societies that relate with establishment, enforcement and dissolution are subject to judicial review by courts in Malaysia.

ii) Companies Commission of Malaysia

Prior to the establishment of the Companies Commission of Malaysia (CCM), the Registrar of Businesses and Registrar of Companies, were the two government's divisions, which are responsible to manage the system of registration of business and companies, respectively. Although these two divisions are independent from each other, both have the same objectives, that is, to ensure that the registration of companies and business are done effectively and efficiently. Taking into consideration the rapid growth of business in Malaysia, the Ministry of

Domestic Trade and Consumer Affairs, proposed for the establishment of the Companies Commission of Malaysia, which merged both the ROC and ROB. The Commission has the power to regulate companies and business in Malaysia and to administer any law, which confers functions and powers on the Commission. The intention is to equip the Commission to efficiently and effectively carry out its functions in a corporate sector that is growing bigger in number, sophistication and dynamism.

The Bill of Companies Commission of Malaysia was presented and read for the first time in the Dewan Rakyat on the 24th April 2001. There are number of reasons submitted by the Ministry to justify the establishment of the Companies Commission of Malaysia. Among others, the need for one government central agency to administer the business sector. By merging the ROC and ROB, the resources can be pool to produce greater synergies and optimum usage of resources.

The Bill of Companies Commission was later accepted by the Parliament, obtained its royal assent on the 6th September 2001, gazetted on the 27th September and came into operation on the 16th April 2002

Under the new set up, the functions of the Registrar of Companies and the Registrar of Businesses in Malaysia are transferred to the Commission. The main powers of the Companies Commission include the power to process, approve and register companies and businesses, and the power to do all things in connection with its enforcement of the respective laws, such as rights to call for information and to conduct inspections and investigations of companies and businesses. It also has the power to undertake proceedings for any offence against the respective laws, and power to enforce and collect fees as an agent of the government under the laws.

CCM reports to and advises the Minister of Domestic Trade and Consumer Affairs on all matters concerning companies, corporations and businesses which are related to the respective laws

The functions of CCM are:

1. To ensure that the provisions of the Companies Commission of Malaysia Act and laws are administered, enforced, given effect to, carried out and complied with;
2. To act as agent of the Government and provide services in administering, collecting and enforcing payment of prescribed fees or any other charges under the laws administered;
3. To regulate matters relating to corporations, companies and businesses in relation to laws administrated;
4. To encourage and promote proper conduct amongst directors, secretaries, managers and other officers of a corporation, self-regulated corporations, companies, businesses, industry groups and professional bodies in the corporate sector in order to ensure that all corporate and business activities are conducted in accordance with established norms of good corporate governance;
5. To enhance and promote the supply of corporate information under any of the laws administrated, and create and develop a facility whereby any corporate information received by the Companies Commission may be analyzed and supplied to the public;
6. To carry out research and commission studies on any matter relating to corporate and business activities;
7. To advise the Minister generally on matters relating to corporate and business activities in relation to the laws administered; and
8. To carry out all such activities and do all such things as are necessary or advantageous and proper for the administration of the Companies Commission or for such other purpose as may be directed by the Minister.

As regards to charitable organizations, CCM is important as it is the agency to register foundations even though such foundations are established for charitable purposes. The foundations shall be registered as a company limited by guarantee and the authorized share capital required is RM 1 million. The main difference between a foundation and a corporation is

that a foundation does not have any shareholders. Assets that are held in the name of the foundation are to be used for purposes clearly defined in its constitutive documents. The administration and operation of the foundation is set out in contracts, not fiduciary principles.

There are three main different types of Foundation set up:

1. Independent Foundation

This type of Foundation Set Up is where the funds are derived from an individual or a family and is the most common type of private foundation. This type of Foundation Set Up may be administered by the donor or members of the donor's family, or by an independent board, making it one of the easiest Foundation Set Ups because of the minimal number of people involved in its operation.

2. Corporate Foundation

This type of Foundation Set Up is formed and funded by corporations, but is a separate legal Entity which has a Board of Directors usually made up of officials from the corporation. A Corporation may embark on Foundation Set Up with endowments or from periodic contributions or both.

3. Operating Foundation

This type of private Foundation Set Up has its prime objectives of research, welfare, or other programs stated in its governing body. Most of the funds go towards these primary activities, though grants can be made to pursuits outside the primary activities.

CHARTY COMMISSIONERS AS A SINGLE REGULATORY BODY.

Whether there is a need to have a Charity Commission in Malaysia is still a big question to be answered. The existence of such Commission in other jurisdictions especially in England and Wales do somehow give a positive outlook in order to address problems relating to single regulator. There is a need to observe the difference mechanism used in the governing laws in this jurisdiction as compared to Malaysia, although our trust law particularly charity was inherited from there.

Charities under English Law is governed by Charities Act 2011. It was originated from the Preamble to the English Statute of Charitable Uses Act 1601 which laid down the basic foundation or useful guidance as to what can be considered as charitable. Although the Preamble of Charitable Uses Act 1601 was repealed by the Mortmain and Charitable Act 1888 section 13(2) of such Act set out that references to such charities shall be construed as references within the meaning, purview and interpretation of the said preamble.

One very significant steps taken by English Parliament in order to monitor any negligent and mismanagement of charitable funds was is the establishment of the Charity Commission under the Charitable Trust Acts 1853, 1855 and 1860. For the past fifty years, in the followings enactments of Charities Act 1960, 1993, 2005 and the latest 2011, the power of monitoring given to the Commission have been further expanded and strengthened. Charity Commission is an independent regulator, non ministerial government department which is accountable to the Home Secretary. . It's functions are to promote the effective use of charitable resources by encouraging better methods of administration, by giving charity trustees advice and by investigating and checking abuse

The Charity Commission has a few objectives set out in the statute, namely the public confident, the public benefit, compliance, charitable resources and the accountability objectives. All these indicate the importance of having proper monitoring bodies to regulate matters relating to charities. The public confidence objective for instance is to increase public trust and confidence; whilst public benefit objective is to promote awareness and understanding of the

operation of public benefit requirement and under Part 2 of the Charities Act 2011, section 15 laid down the Commission's general duties which includes among other matters, determining whether institutions are or not charities and encouraging and facilitating better administration of charities. The latter can be done by giving advice and guidance to charities, any class of charities or particular charities as the Commission considers appropriate. More importantly, the Commission has duty to identify and investigate apparent or mismanagement in the administration of charity

In order to ensure proper monitoring, any registered charities which a gross annual income exceeding £100,000 must submit annual accounts to the Commission. What is so unique about this Charity Commission is that the power given in the Statute is corresponding with those possessed by the Attorney General, whereby in case of enforcing any obligation against default charitable organization or its trustee, they are allowed to take the case straight to court. The Commission is also given a restricted concurrent jurisdiction with the High Court to try matter pertaining to charities. This basically covers three matters; first to establish scheme for the administration of charity; second to appoint, discharge or remove a charity trustee or trustee for charities or to remove an officer or employee and lastly to vest, transfer property to person entitling to it.

Although appointment of Commissioners are made by the Home Secretary, the latter has no power to direct Commissioners about the exercise of their statutory functions or no parliamentary questions can be addressed to him about their actions in particular cases as the Commission is only responsible to the courts in applying the law of Charity. The need to have a regulatory body in England and Wales has been solved by the existence of the Charity Commission. Nonetheless it is still subject to reform as there is a big call for more transparency and accountability of charities.

CONCLUSION

The move to have a single regulator in monitoring charitable organization is very vital and at the moment the move to have this has not been widely campaigned by the current ruling authority in Malaysia. The act of giving for more is indeed part and parcel of Malaysian society and charitable organizations are allowed to exist although in so many different forms. Registrar of Societies' office is very much concerned with establishment of society to be in line with the requirements of peace, welfare, security, public order or morals. The decision in *Kerajaan Negeri Selangor & Ors v Pendaftar Pertubuhan Malaysia and another suit*⁷ clearly showed that although the decision of the Registrar of Societies' decision is subject to judicial review, there is an indication on the importance of having a single regulator to monitor any activities revolving around any charitable organization. The court can go to the extend deciding whether there is any infringement of legal right and legal interest and question of integrity and transparency that has no relation with the latter will unlikely produce positive outcome. This can further strengthen the integrity of a charitable organization especially the ones with noble cause to be able to survive without any negative impression of lack of proper monitoring

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⁷ [2012] 3 MLJ 795

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AUTHOR'S BIOGRAPHY

Dr Zuraidah Haji Ali. She is a lecturer at Ahmad Ibrahim Kulliyah of Laws and she can be contacted via email zuraidah@iium.edu.my.