

**Endowment Company. Comparative Juristic Study**  
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that is the vital field in the economy, and fulfill the need of the people with spreading the endowment companies increasingly each year, including «Sulaiman Abdulaiz Al-Rajhi Holding Endowment Company», on which the researcher is honored to be his owned endowments administrator and participated in certain sharia and legal committees, which led to accessing to a set of contemporary issues and updated procedures, for which inferences are differed to adapt them, opinions are differed in consideration. All this helped the researcher, after help of Allah, to collect topics and issues in comprehensive thesis gathering pieces of this matter and concerning its aspects as possible.

This study aims to demonstrate the subject of «Endowment Company» as new and useful endowment product in contemporary Islamic jurisprudence, by application of the rules of Imams and predecessors of Islamic nation to the contemporary provisions, presenting a model of endowment companies to be applicable model of this study. This makes this study as participation with such types of companies by answering different legal questions and participation with relative authorities in preparation of endowment companies systems by inclusion of scientific material helping the regulator to prepare a system combine maintenance and development of such product and keeping objectives and purposes of the endowment.