

**Amendments brought to the Workers' Rights Act by the Finance  
(Miscellaneous Provisions) Act 2021-  
(Act No.15 of 2021)**

It is brought to the attention of all concerned that section 94 of The Finance (Miscellaneous Provisions) Act 2021 (Act No.15 of 2021), which was passed by the National Assembly on 3 August 2021 and published in the Government Gazette on 5 August 2021, has, in the Workers' Rights Act-

- (i) amended sections 2, 3,16,17, 24A, 33, 36, 39, 40, 45, 54, 59, 61, 64, 66, 69, 71, 72, 72A, 74, 75, 84, 87, 90, 109, 123, 127;
- (ii) inserted new sections 51A, 86A, 86B;
- (iii) repealed and replaced section 35; and
- (iv) amended the Seventh Schedule;

2. An extract of the relevant part of the Finance (Miscellaneous Provisions) Act 2021 (Act No.15 of 2021) is appended.

3. The above amendments shall be deemed to have come into operation as from the date gazetted, i.e 5 August 2021 except for the following:-

<u>Sections</u>	<u>Date of coming into operation</u>
39	21 June 2021
51A	20 June 2021
86A and 86B	01 January 2020

**Date: 10 August 2021**

**Extract of Finance (Miscellaneous Provisions) Act 2021 –  
Act No. 15 of 2021**

**94. Workers' Rights Act 2019 amended**

The Workers' Rights Act 2019 is amended —

- (a) in section 2, in the definition of “worker”, in paragraph (c) —
  - (i) by repealing subparagraph (iii) and replacing it by the following subparagraph —
    - (iii) except in relation to sections 5, 17A, 26, 32 (1), (1A), (4), (5), (6) and (7), 34, 49, 50, 51A, 52, 53 and 57 and Parts VI, VII, VIII and XI, a person whose basic wage or salary is at a rate exceeding 600,000 rupees in a year;
  - (ii) by repealing subparagraph (iv) and replacing it by the following subparagraph —
    - (iv) a person performing atypical work whose basic wage or salary exceeds 600,000 rupees in a year, except in relation to sections 5, 26, 31 and 51A and Parts VI, VII, VIII, XI, XII and XIII;
- (b) in section 3(2) —
  - (i) in paragraph(b)(i), by deleting the words “sections 5, 26(1),” and replacing them by the words “sections 5, 26(1), 51A,”;
  - (ii) in paragraph(c)(i), by deleting the words “sections 5, 26(1),” and replacing them by the words “sections 5, 26(1), 51A,”;

- (iii) by repealing paragraph (d) and replacing it by the following paragraph —
  - (d) an atypical worker whose basic wage or salary exceeds 600,000 rupees in a year, except in relation to —
    - (i) sections 5, 26, 31 and 51A; and
    - (ii) Parts VI, VII, VIII, XI, XII and XIII;
- (iv) by adding the following new paragraph —
  - (e) a worker who works from home and whose basic wage or salary exceeds 600,000 rupees in a year, except in relation to —
    - (i) sections 5, 26, 31 and 51A; and
    - (ii) Parts V, VI, VII, VIII, XI, XII and XIII.
- (c) in section 16 —
  - (i) by repealing subsection (1) and replacing it by the following subsection —

(1) Notwithstanding any provision to the contrary in the Code Civil Mauricien and any other enactment, where a worker and an employer agree to resolve a dispute concerning termination of employment or non-payment or short payment of remuneration, the worker and the employer shall enter into a compromise agreement.
  - (ii) in subsection (2) —
    - (a) in paragraph (a), by deleting the words “relevant agreement” and replacing them by the words “compromise agreement”;

- (b) by inserting, after paragraph (a), the following new paragraph, the word “or” at the end of paragraph (a) being deleted —
  - (aa) the worker has not, prior to entering into the compromise agreement, received advice from a relevant independent adviser regarding the terms of the agreement and the effect of that agreement on his claim; or
- (d) in section 17 —
  - (i) in subsection (1), by deleting the words “a worker performing atypical work” and replacing them by the words “deemed to be an atypical worker”;
  - (ii) by repealing subsection (3) and replacing it by the following subsection —
    - (3) In this section —  
“atypical worker” —
      - (a) means a person aged 16 years or more, who —
        - (i) is not employed under a standard agreement;
        - (ii) works for one or more employers concurrently and is remunerated, on a time-rate or piece-rate basis or otherwise, by the employer or employers, as the case may be, for the work performed; or
        - (iii) undertakes to perform personally any work for, or who offers his services to, another party to the contract;

- (b) includes a person who —
  - (i) performs work brokered through an online platform or through such other similar services;
  - (ii) performs teleworking;
  - (iii) performs works through an information technology system; or
  - (iv) uses his personal equipment and tools to perform work or provide services; but
- (c) does not include —
  - (i) a self-employed —
    - (A) who holds a business registration number issued by the relevant authorities and personally operates a business or trade on his own account;
    - (B) whose business or trade activity is his sole or main source of income; or
    - (C) who employs another person to execute his work agreement;
  - (ii) any other person whose working status is that of a person operating his own business or trade;
  - (iii) a job contractor.
- (e) in section 24A —
  - (i) in the heading, by adding the words “**of year 2020**”;

(ii) by adding the following new subsection —

(5) This section shall apply for the COVID-19 period of year 2020.

(f) in section 33, by repealing subsection (1) and replacing it by the following subsection —

(1) Subject to subsections (3), (4) and (5), every employer shall, as from the appointed date, pay to every worker in his employment, in addition to the actual wage or salary earned by the worker or such wage or salary as may be prescribed, an additional remuneration to compensate him for an increase in the cost of living.

(8) by repealing section 35 and replacing it by the following section —

### **35. Application for protective order**

(1) Where, after making an enquiry or on being notified, the supervising officer is satisfied that an employer has failed —

(a) to pay any remuneration, notice, severance allowance or gratuity due to a worker or a group of workers; and

(b) where a notice under section 121 is issued, to comply with the notice,

the supervising officer may, where he considers it appropriate, apply to the Judge in Chambers for a protective order, on behalf of the worker or group of workers, against the employer and any bank or other financial institution holding funds on behalf of the employer, in the amount of the remuneration, notice, severance allowance or gratuity due.

(2) An application under subsection (1) shall be made where the supervising officer —

- (a) (i) has lodged a case before the Court on behalf of the worker or group of workers to claim notice, severance allowance or remuneration due to the worker or group of workers, as the case may be;
- (ii) is satisfied, following an enquiry made, that remuneration due to a worker has not been paid by an employer whose enterprise is under receivership, administration or liquidation;
- (iii) is notified that an order for payment of remuneration, notice or severance allowance has been made by the Redundancy Board and there has been non-compliance with the order; and
- (iv) is satisfied, following an enquiry made, that payment of gratuity due under section 99 or 100 has not been paid; and
- (b) (i) has reasonable grounds to believe that the employer may dispose of his property to the prejudice of the worker or group of workers to whom remuneration, notice, severance allowance or gratuity, as the case may be, is due; and

(ii) is satisfied that the amount or value of the property is proportionate to the amount due as remuneration, notice, severance allowance or gratuity, as the case may be.

(3) In this section and in sections 36 and 39 —

“remuneration” has the same meaning as in section 2;

“severance allowance” —

(a) means the severance allowance payable by order of the Court under section 70(1) or by order of the Redundancy Board under section 72, 72A or 74;

(b) includes compensation payable pursuant to an agreement drawn under section 74.

(h) in section 36, in subsection (1) —

(i) by repealing paragraph (a) and replacing it by the following paragraph —

(a) (i) payment of notice, severance allowance or remuneration is due; and

(ii) where a notice under section 121 is issued, there is non-compliance with the notice;

(ii) in paragraph (b), by deleting the words “remuneration is due” and replacing them by the words “subject to section 35(1), payment of notice, severance allowance or remuneration is due”;

(iii) in paragraph (c), by deleting the words “remuneration

due” and replacing them by the words “notice, severance allowance or remuneration due”;

- (i) in section 39(2)(b)(i), by deleting the words “remuneration due” and replacing them by the words “notice, severance allowance or remuneration due”;
- (j) in section 40(2), by deleting the words “by the Supreme Court”;
- (k) in section 45(12), by inserting, after the words “COVID-19 period” wherever they appear, the words “for the year 2020”;
- (l) by inserting, after section 51, the following new section —

**51A. Remuneration and leave related to Covid-19 vaccination or RT-PCR Test**

(1) The conditions relating to the payment of remuneration or grant of leave to a worker employed in an institution specified in subsection (2), in circumstances where the worker cannot have access to his place of work pursuant to the Quarantine Act 2020 or any regulations made thereunder, shall be such conditions as may be prescribed.

(2) In this section —

“institution” means —

- (a) a *crèche*, a day care centre, a kindergarten;
  - (b) a special education needs institution, a pre-primary school, a primary school, a private secondary school, a tertiary institution;
  - (c) a vocational training centre and any other training institution; and
  - (d) such other institution as maybe prescribed.
- (m) in section 54(3), by inserting, after paragraph(a), the following new paragraph, the word “or” at the end of paragraph (a) being deleted —
- (aa) his contract of employment comes to an end;

- (n) in section 59 —
  - (i) in subsection (1), by deleting the words “bus fare” and replacing them by the words “bus fare or light rail fare, as the case may be”;
  - (ii) in subsection (2), by inserting, after the words “by bus”, the words “or light rail”;
  - (iii) in subsection (3) —
    - (A) in paragraph (a), by deleting the words “bus fare” and replacing them by the words “bus fare or light rail fare, as the case may be”;
    - (B) in paragraph (b), by deleting the words “bus fare and if no bus” and replacing them by the words “bus fare or light rail fare, as the case may be, and if no bus or light rail service ”;
- (o) in section 61, in subsection (4), by deleting the words “Where a matter, in relation to the absence of the worker under subsection (3), is referred to an officer or to the Court” and replacing them by the words “Subject to subsection (3), where a matter, in relation to the absence of a worker is referred to an officer or to the Court”;
- (p) in section 64 —
  - (i) in subsection (2) —
    - (A) in paragraph (b)(iv), by deleting the words “within 7 days of the completion” and replacing them by the words “not later than 7 days after the completion”;
    - (B) in paragraph (c), by deleting the words “within 7 days of” and replacing them by the words “not later than 7 days after”;
  - (ii) in subsection (6), in paragraph (d), by deleting the words “within 7 days of” and replacing them by the words “not later than 7 days after”;

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- (iii) in subsection (10), by inserting, after the words “written request”, the words “from or on behalf of the worker”;
  - (iv) in subsection (11)(b), by deleting the words “in paragraph (a)” and replacing them by the words “in paragraph (a), provided that the disciplinary hearing is completed not later than 60 days of the date of the first oral hearing”;
- (q) in section 66, by repealing subsection (1) and replacing it by the following subsection —
- (1) Where an employer suspends a worker pending the outcome of—
    - (a) an investigation carried out under section 64(3); or
    - (b) disciplinary proceedings carried out on account of the worker's alleged misconduct or poor performance,the employer shall pay the worker his basic salary for the period of suspension.
- (r) in section 69 —
- (i) in subsection (1) —
    - (A) by deleting the words “subsection (2)” and replacing them by the words “subsections (2) and (3A)”;
    - (B) by deleting the words “as specified in this section” and replacing them by the words “at the rate specified in section 70”;
    - (C) in paragraph(a), by deleting the word “agreement” and replacing it by the words “agreement in circumstances specified in section 70(1)”;

(D) by repealing paragraph (b) and replacing it by the following paragraph —

(b) under one or more fixed-term contract with the same employer and the employer terminates his agreement in circumstances specified in section 70(1);

(ii) by repealing subsection (2) and replacing it by the following subsection —

(2) No severance allowance shall be payable to a migrant worker or a non-citizen employed under one or more contracts of fixed duration at the expiry of his contracts.

(iii) by inserting, after subsection (3), the following new subsection —

(3A) (a) Where a worker whose basic wage or salary exceeds 600,000 rupees in a year is paid, at the end of every period of 12 months or at the end of each contract of employment of a determinate duration, a gratuity, compensation or such other payment, by whatever name called, in lieu of pension or in respect of his length of service, the worker shall not be entitled to the payment of any severance allowance on the expiry of each contract or the last contract.

(b) Notwithstanding any provision to the contrary to this Act, a worker referred to in paragraph (a) shall not be considered to be in continuous employment where he is employed successively under one or more contracts of a determinate duration.

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- (s) in section 71(2), by adding the following new definition, the full stop at the end of the definition of “fund or scheme” being deleted and replaced by a semicolon —

“gratuity” includes a gratuity, a compensation or such other payment, by whatever name called, referred to in section 69(3A).

- (t) in section 72 —

(i) in subsection (1A)(a), by deleting the words “any of his workers” and replacing them by the words “any of his workers or close down his enterprise”;

(ii) by inserting, after subsection (5), the following new subsection —

(5A) (a) Subject to subsections (1) and (3), an employer who intends to reduce the number of workers in his employment on the ground of restructuring for financial reasons, may, instead of applying for financial assistance under subsection (1A)(b)(ii), give written notice to the Redundancy Board, together with a statement containing the information specified in paragraph (c), at least 30 days before the intended reduction.

(b) The Board shall entertain a notification for an intended reduction given under paragraph (a) where it is satisfied that —

- (i) the enterprise is over-indebted and not economically viable and any further debt would increase the risk of the enterprise being insolvent; and
- (ii) the restructuring may enable the enterprise to manage the repayment of its debts without being insolvent

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and to dispose of adequate cash flow to continue its operations.

(c) An employer who gives written notice under this section shall submit to the Board, in addition to the following information and documents, such additional information and documents as the Board may require —

- (i) information on the debtor's assets and liabilities at the time of the application;
- (ii) information on the financial situation of the debtor and causes and extent of the difficulties of the debtor;
- (iii) documentary evidence that the decision for restructuring and the restructuring plan have been approved by the Board of Directors of the enterprise or by the person in charge of the enterprise, as the case may be;
- (iv) a statement as to why the restructuring plan has a reasonable prospect of preventing insolvency and saving jobs;
- (v) the number of jobs to be saved.

(d) Where the employer fails to provide the information and documents specified in paragraph (c), the reduction of workforce shall be deemed to be unjustified.

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- (u) in section 72A (4) —
- (i) in paragraph (a), by deleting the words “Where the Board finds” and replacing them by the words “Subject to paragraph (d), where the Board finds”;
  - (ii) by adding the following new paragraph —
    - (d) Where a notice of intended reduction of workforce related to a business organisation is given to the Board, and the Board is satisfied that the procedure adopted by the employer for the reduction of workforce is in the best interest of the business, the Board shall not order the employer to pay severance allowance.
- (v) in section 74 —
- (i) in subsection (1) —
    - (A) in paragraph (a), by deleting the words “make orders” and replacing them by the words “subject to subsection (1A), make orders”;
    - (B) in paragraph (b), by deleting the words “make such orders” and replacing them by the words “subject to subsection (1A), make such orders”;
  - (ii) by inserting, after subsection (1), the following new subsection —
    - (1A) (a) Where a notice is given to the Board under section 72(5) or (5A), the Board may —
      - (i) with a view to promoting a settlement; and
      - (ii) with the consent of the parties, provide a conciliation or mediation service to the parties within the delay specified in section 75(8) or (9).

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(b) The Board may, in the course of any conciliation or mediation conducted under paragraph (a), explore the possibility of—

- (i) the workers being reinstated by the employer or re-engaged in another enterprise;
- (ii) providing training at the cost of the employer to develop their employability; or
- (iii) the employer paying to the workers a compensation of not less than 15 days' remuneration for every period of 12 months of continuous employment, where the reduction is considered to be justified.

(c) (i) Where the parties reach a settlement as specified in paragraph (a), an agreement shall be drawn up in writing and signed or marked by the parties.

(ii) The agreement shall have the same effect as an order of the Board.

(d) (i) Where no agreement is reached, the Board shall continue and complete its proceedings within the delay specified in section 75(8) or such longer delay as the parties may agree.

(ii) Where the Board finds that the reasons for the reduction or closing down are unjustified, the Board shall make an order in accordance with section 72(10).

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- (w) in section 75 (9), by inserting, after the words “subsection (8)”, the words “and 72A (3)”;
  - (x) in section 84 —
    - (i) in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon —
      - (e) he has, registered himself with the supervising officer after the period specified in paragraph (d) and has shown cause, certified by a medical certificate, that —
        - (i) he was admitted to a hospital or other medical institution in Mauritius or abroad for treatment in connection with an illness or injury before the expiry of the specified period and he was discharged after the expiry of that period;
        - (ii) he has been granted sick leave for the purpose of convalescence after his discharge or was on sick leave immediately after his discharge; or
        - (iii) he was bedridden during the specified period.
    - (ii) in subsection (2A), by inserting, after the words “COVID-19 period”, the words “for the year 2020”;
    - (iii) in subsection (7), by adding the following new paragraph, the full stop at the end of paragraph (b)

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being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (a) being deleted —

- (c) declines, for the third consecutive time, an offer for a job or training, which is in accordance with his profile and qualifications.
- (iv) in subsection (8), by deleting the words “of the date of his employment, notify the supervising officer accordingly” and replacing them by the words “accordingly notify the supervising officer, in writing or electronically or in such other manner as the supervising officer may determine, specifying whether he is gainfully employed on a full-time basis or otherwise”;
- (v) by repealing subsection (8A) and replacing it by the following subsection —
  - (8A) (1) The supervising officer shall, in the case of a worker who becomes gainfully employed on a full-time basis, within 7 days of the receipt of the notification under subsection (8), inform the supervising officer of the Ministry responsible for the subject of social security of that notification.
  - (2) The supervising officer of the Ministry responsible for the subject of social security shall, on being informed under subsection (1), forthwith take such action as may be necessary to stop payment of the transition unemployment benefit to the worker.
- (vi) by inserting, after subsection (8A), the following new subsections —
  - (8B) Where a worker who becomes gainfully employed on a full-time basis for a period of at least

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30 consecutive days fails to notify the supervising officer under subsection (8), the worker shall commit an offence.

(8C) (a) Any worker who, after becoming gainfully employed on a full-time basis for a period of at least 30 consecutive days —

- (i) fails to notify the supervising officer under subsection(8); and
- (ii) continues to benefit from payment of the transition unemployment benefit into a bank account,

the worker shall refund the payment received to the Workfare Programme Fund, or request the bank to make the refund, within one month of the date of payment.

(b) Any worker who fails to refund any payment received or to request the bank to make the refund under paragraph (a) shall commit an offence.

(y) by inserting, after section 86, the following new sections —

**86A. Refund by employer**

(1) (a) The supervising officer shall, in writing, request an employer to refund to the Workfare Programme Fund, within a period of one month from the receipt of the request, the amount of transition unemployment benefit paid to a worker whose employment was terminated by him, where he has reason to believe that —

- (i) during any period of at least 24 consecutive months or an aggregate period of at least 24 months within a period of

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36 months, the employer has terminated the employment of the worker more than once and has re-employed that worker on a new contract after a break of more than 28 days; and

- (ii) the number of days during which the worker was in the employment of the employer during the period of 24 months exceeds the number of days during which the worker was not in employment and was paid the transition unemployment benefit.

(b) In this subsection —

“period of 24 months” means the period starting from the date of the first termination of the employment of the worker by the employer.

(2) An employer who fails to comply with a written request sent to him under subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

(3) In this section and in section 86 —

“supervising officer” means the supervising officer responsible for the subject of social security.

### **86B. Sharing of information**

(1) Notwithstanding any other enactment, the supervising officer shall, for the purpose of collection and recovery of contributions by the Director-General under

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section 17 of the National Savings Fund Act, share with the Director-General such information as he may require in respect of the worker and the employer, including the information specified in the Eighth Schedule.

(2) The Director-General shall not disclose any information obtained under subsection (1) to a third party.

(z) in section 87, in the definition of “worker”, by adding the following new subparagraph, the word “but” at the end of subparagraph (ii) being deleted and replaced by the word “and” and the word “and” at the end of subparagraph (i) being deleted —

(iii) a jockey and track rider engaged in horse racing activity and such other grade or category of workers, as may be prescribed, employed in the horse racing industry; but

(aa) in section 90, in subsection (1) —

(i) in paragraph (c), by repealing subparagraph (i) and replacing it by the following subparagraph —

(i) under the Statutory Bodies Pension Funds Act or the Sugar Industry Pension Fund Act; or

(ii) in paragraph (e), by deleting the words “more that” and replacing them by the words “more than”;

(ab) in section 109 —

(i) by inserting, after subsection (1), the following new subsection —

(1A) Notwithstanding any agreement or any provision to the contrary in any other enactment, an employer shall not require a worker to retire before the retirement age.

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- (ii) in subsection (5), in the definition of “worker” —
    - (A) in paragraph (a), by deleting the word “scheme” and replacing it by the words “scheme or the Sugar Industry Pension Fund Act”;
    - (B) by inserting, after paragraph (a), the following new paragraph —
      - (aa) for the purpose of subsection (1A), any worker, irrespective of his rate of basic wage or salary;
  - (ac) in section 123(1)(g), by inserting, after the figure “54”, the words “, 57(2), 64(10)”;
  - (ad) in section 127(1) —
    - (i) by numbering the existing paragraph as paragraph (a);
    - (ii) by adding the following new paragraph —
      - (b) For avoidance of doubt, in paragraph (a) —

“worker” means a worker referred to in section 5(3) of the repealed Employment Rights Act.
  - (ae) in the Seventh Schedule, in paragraph (3), by deleting the words “paragraph 1(a)” and replacing them by the words “paragraph 2(a)”.

## 2. Validation of resolution

The resolution adopted by the National Assembly on 11 June 2021 is validated.

## 3. Savings

(1) Notwithstanding any other enactment, every person employed by the Trust shall, on the commencement of this section, be dealt with in accordance with this section.

(2) Every person who, on the commencement of this section, is employed on the permanent and pensionable establishment of the Trust shall be entitled to be transferred to the permanent and pensionable establishment of the Fund on terms and conditions which shall be not less favourable than those of his previous employment.

(3) The period of service of every person employed on the permanent and pensionable establishment of the Trust who is transferred to the Fund under subsection (2) shall be considered to be an unbroken period of service with the Fund.

(4) No person employed on the permanent and pensionable establishment of the Trust shall, on account of his transfer to the Fund or any resulting change in his job title, be entitled to claim that his employment has been terminated or adversely affected in breach of any enactment.

(5) In this section —

“Fund” means the Seafarers' Welfare Fund established under the Seafarers' Welfare Fund Act;

“Trust” means the means the Fishermen Investment Trust established under the repealed Fishermen Investment Trust Act.

#### **4. Commencement**

(1) Sections 8(a) and (d), 9, 12(f) and (m), 14, 17(e), 30, 35(a) (i), (iv) insofar as it relates to the definitions “Horse Racing Division”, “racing fixtures” and “veterinarian” and (v), (b), (e), (f), (g), (h), (i), (j) and (o), 39(j) and (l), 91(a), (b), (c) and (i), 93 and 96 shall come into operation on a date to be fixed by Proclamation.

(2) Section 10 shall come into operation on 1 January 2022.

(3) Sections 15, 36(a)(i) and (b), 38(i), (j), (o), (p), (ai) and (ao)(ii)(B)(IV), 44(g), (h) and (i) insofar as it relates to item (zq) and (j), 77(d) and (e) insofar as it relates to subsections (4) and (5), 84 and 92(g) shall be deemed to have come into operation on 1 July 2021.

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(4) Section 15 insofar as it relates to paragraph (e) shall be deemed to have come into operation on 4 April 2020.

(5) Section 18(a)(i) shall be deemed to have come into operation on 22 December 2020.

(6) Sections 18(i)(i) and 19(c)(i)(C) and (D) shall come into operation on 1 November 2021.

(7) Sections 18(k) and (p), 24(c), 35 (r) and 54(h) and (i) shall come into operation on 1 October 2021.

(8) Section 18(o) shall be deemed to have come into operation on 23 March 2020.

(9) Section 19(c)(i)(A) and (B) shall come into operation on 17 August 2021.

(10) Sections 24(h) and (j)(ii), 38(aj), 44(a), (b), (c)(i) and (e)(i) and 77(a) and (b)(i) shall be deemed to have come into operation on 1 January 2021.

(11) Sections 24(i)(ii)(A) and (j)(i), 38(q) and 54(h)(i) and (ii) insofar as it relates to subsection (19) shall be deemed to have come into operation on 1 November 2020.

(12) Section 24(i)(ii)(B) and (iii) shall come into operation on 1 July 2022.

(13) Sections 24(i)(ii)(C) and (D) and 92(f) and (n) shall be deemed to have come into operation on 12 June 2021.

(14) Sections 25(d) and 94(y) shall be deemed to have come into operation on 1 January 2020.

(15) Section 33(b) shall be deemed to have come into operation on 31 July 2021.

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(16) Section 35(q), (u), (v), (w), (y) and (ae)(i) and (ii)(B) shall come into operation on 31 August 2020.

(17) Section 35(ae)(ii)(A) shall come into operation on 1 September 2021.

(18) Section 36(a)(ii) shall be deemed to have come into operation on 1 April 2020.

(19) Section 38(c), (f), (n), (v), (x) and (af) shall be deemed to have come into operation in respect of the year of assessment commencing on 1 July 2021 and in respect of every subsequent year of assessment.

(20) Section 38(d), (e), (t), (aa), (ac), (ao)(ii)(A) and (ap) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2021 and in respect of every subsequent income year.

(21) Section 38(h), (r), (w), (an)(iii) insofar as it relates to subsections (71) and (72) and (ao)(ii)(B)(II), (III) and (V) shall come into operation in respect of the year of assessment commencing on 1 July 2022 and in respect of every subsequent year of assessment.

(22) Section 38(l) and (m)(i) and (ii) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2020 and in respect of every subsequent income year.

(23) Section 38(ah) shall be deemed to have come into operation on 1 March 2021.

(24) Section 38(ao)(i) shall be deemed to have come into operation on 5 July 2019.

(25) Section 44(f) shall be deemed to have come into operation on 10 March 2021.

(26) Section 48(e) shall come into operation in respect of the annual report as from the financial year ending 30 June 2022.

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(27) Section 52(b) shall come into operation on 15 October 2021.

(28) Section 77(e) insofar as it relates to subsection (3) shall be deemed to have come into operation on 3 May 2021.

(29) Section 86 shall come into operation in the financial year ending 30 June 2021.

(30) Section 92(m)(ii) insofar as it relates to sub-item (3) shall be deemed to have come into operation on 1 September 2020.

(31) Section 92(m)(ii) insofar as it relates to sub-item (4) shall be deemed to have come into operation on 3 February 2021.

(32) Section 94(i) shall be deemed to have come into operation on 21 June 2021.

(33) Section 94(1) shall be deemed to have come into operation on 20 June 2021.

Passed by the National Assembly on the third day of August two thousand and twenty one.

**Bibi Safeena Lotun (Mrs)**  
*Clerk of the National Assembly*

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