

# Rules Pertaining to Working Hours, Holidays and Leave for National University Corporation the University of Osaka Limited Term Commissioned Staff

***Note: The document below is an English translation of the University Work Regulations, originally composed in Japanese. The English version of the Work Regulations has been provided merely as a reference for international researchers and employees. Therefore, it should not be considered an official employment contract. Please note that any and all official employment contracts are concluded solely on the basis of the Japanese version of the Work Regulations.***

## Chapter 1: General Provisions

### (Purpose)

Article 1: The purpose of these rules shall be to define matters pertaining to working hours, holidays, and leave for staff at National University Corporation the University of Osaka (Hereinafter referred to as “the University”), of which the Work regulations for National University Corporation the University of Osaka Limited Term Commissioned Staff (Hereinafter referred to as “Staff”) apply, in accordance with the provision in Article 27 of the said Work Regulations.

### (Relationship to Laws and Ordinances)

Article 2: Working hours, breaks, holidays, and leave for Staff shall be in accordance with the terms and provisions of the Labor Standards Law (Law No. 49 of 1947, herein after referred as “the LSL”), other relevant laws and ordinances, and these regulations.

## Chapter 2: Working Hours, Breaks, and Holidays

### (Regular Working Hours)

Article 3: Regular Working Hours of the Staff shall be as stipulated in the following Items.

- (1) Full-time work: Regular Working Hours shall be 8 hours per day with a 45-minute break in between.
- (2) Work other than the previous Item : Regular Working Hours per week shall be set forth individually within a scope of not more than 35 hours.
2. The starting and finishing time of working hours and break time of the Staff (Hereinafter referred to as the “Full-time Commissioned Staff”) who fall under Paragraph 1 of the foregoing Paragraph shall be as follows. However, shift work including rotating schedule shall be set forth separately.
  - (1) Start time: 8:30 a.m.
  - (2) Finish time: 5:15 p.m.
  - (3) Break: From 12:15 p.m. to 1:00 p.m.
3. The starting and finishing times of working hours for Staff (Hereinafter referred to as “Part-time Commissioned Staff”) who fall under Item 2, Paragraph 1 shall be set forth individually within a scope that does not exceed 8 hours per day, and when working hours per day are 4 hours or more, (Working hours of 6 hours or less shall be limited to working hours that start in the morning and finish in the afternoon.), a 45-minute break shall be given in between working hours. However, breaks may be withheld when working hours do not exceed 6 hours and when agreed upon by Staff.
4. Notwithstanding the provisions of the preceding 3 Paragraphs, upon request of a Staff, the starting and finishing time of work, as well as the break time may be adjusted, provided the total daily working hours shall not exceed the specified limit. However, this shall not apply if such changes would hinder the normal operation of work. .
5. In addition to what is prescribed in the preceding Paragraph, when necessary, in practical terms, the starting and finishing times may be changed provided the total daily working hours shall not exceed 8 hours.

### (Working at Locations outside the Regular Workplace)

Article 4: In cases where a Staff engages in duties consuming all or part of the regular working hours at a location outside their regular workplace, and when working hours are difficult to calculate, it shall be assumed that the said Staff has worked the regular working hours. However, when overtime is necessary, in order to carry out work, those hours shall be considered equivalent to the standard time required for that work.

### (Overtime and Work on Holidays)

Article 5: In cases where, to accommodate the necessities of duty, the Staff may be required to work overtime outside regular working hours prescribed in Article 3 (When regular working hours differ due to variable working hour system prescribed in Article 13 and Article 14, the number of hours under said system. This also applies to the following Article and Article 10.) or to work on regular holidays prescribed in Article 8 (When regular holidays differ due to variable working hour system, the holiday(s) under said system. The same shall apply to the following Article, Article 9, and Article 10.).

2. When Staff are ordered to work overtime or on holidays as prescribed in the preceding Paragraph, and when the number of work hours exceeds 8 hours per day (Including cases where regular working hours per day exceed 8 hours due to application of variable working hour system), at least a total of 1 hour of break shall be given between said working hours.
3. When Staff are ordered to work overtime or on holidays as prescribed in Paragraph 1, and when the work applies to either work outside statutory working hours (Hereinafter referred to as "Overtime Work") set forth in the provision in Article 32 and the following of the Labor Standards Act, or work on statutory holiday (Hereinafter referred to as "Work on Holidays") as prescribed in Article 35 of the same Act, said work shall be as set forth in the Labor-Management Agreement based on Article 36 of the same Act.
4. Staff ordered either Overtime Work (Only when the work is considered Overtime Work) or Work on Holidays in Paragraph 1 shall be paid the predetermined extra wages.
5. Notwithstanding what is stipulated in Paragraph 3, the University shall make effort not to order Staff to do Overtime Work or Work on Holidays.
6. Notwithstanding the provision of Paragraph 1, Staff (Excluding individuals who are not entitled to make a request for limitations on Overtime Work under the Labor-Management Agreement based on Paragraph 1, Article 16-8 and Paragraph 1, Article 16-9 of the Act on Childcare and Family Care Leave.) who is raising children who have not yet reached compulsory school age or taking care of subject family member(s) (Hereinafter referred to as "Subject Family Member(s)"). under Item 4, Article 2 of the Act on Childcare Leave, Caregiver Leave, and Other Measures for the Welfare of Workers Caring for Children or Other Family Members (Law No. 76 of 1991. Hereinafter referred to as the "Act on Childcare and Family Care Leave"), makes a request to raise the child or to take care of the Subject Family Member(s), the Staff shall not be ordered to do Overtime Work. However, this shall not apply when it interferes with the normal operation of the University business.
7. Notwithstanding the provision of Paragraph 3, Staff (Excluding individuals whose period of continuous service is less than 1 year, and whose regular working days per week is less than 2 days) who is raising children who have not reached the age to enter elementary school or taking care of Subject Family Member(s) shall not be ordered to do Overtime Work exceeding 24 hours per month and 150 hours per year, when the Staff makes a request to raise the children or to take care of the Subject Family Member(s). However, this shall not apply when it interferes with the normal operation of the University business.

#### (Working during Emergencies)

Article 6: In cases where necessary due to disasters or other unavoidable reasons, Staff may, depending on the extent of the disaster or relevant circumstances, be ordered either to work, on a temporary basis, overtime hours in excess of the regular working hours defined in Article 3 above, or to work on holidays defined in Article 8.

2. The provisions prescribed in Paragraph 2 and 4 of the preceding Article shall be conformed to the preceding paragraph when said circumstances come into force.
3. In cases where Staff are ordered to work overtime hours, or to work on holidays as defined in Paragraph 1 and the said work corresponds to the definitions of overtime work or working on holidays, the procedures defined in Paragraph 1, Article 33 of the Labor Standards Act shall be applied.

#### (Night Work)

Article 7: To accommodate the needs of work, Staff may be ordered to work during the period from 10:00 p.m. to 5:00 a.m. (Hereinafter referred to as "Night Work").

2. Staff ordered to work at night shall be paid the prescribed extra wages.
3. Notwithstanding the provisions of Paragraph 1, Staff engaged in the raising children who have not reached the age to enter elementary school or taking care of Subject Family Members, who do not fall under either of the following categories, shall not be ordered to do Night Work, provided that the necessary requests for consideration regarding said children or family members have been lodged. However, this shall not apply if the requests hinder the normal operation of work.

- (1) Staff with a period of continuous service is less than 1 year
- (2) Staff living with family members over the age of 16, who share the same residence and are capable of implementing care of said children or Subject Family Member(s) during nights when said Staff are ordered to work

#### (Regular Holidays)

Article 8: Regular holidays shall be as defined hereunder:

- (1) Sundays
  - (2) Saturdays
  - (3) Holidays defined in the Public Holiday Law (Law No. 178 of 1948).
  - (4) From 29 December to 3 January of the next year (Excluding holidays defined in each of the preceding Items.)
  - (5) Other holidays designated by the University
2. Notwithstanding the provision of the preceding Paragraph, the University shall designate different holiday for individuals. A different Regular Holiday may be set forth without changing the total number of Regular Holidays, provided it is deemed especially necessary by the University.

#### (Substitute Holidays)

Article 9: In cases where it is deemed necessary, Staff work on the regular holidays defined in the preceding Article, and such holidays may be substituted in accordance with separate definitions.

2. In cases where holidays are substituted, as detailed in the preceding Paragraph, notwithstanding the terms and provisions of Paragraph 4, Article 5, work normally carried out on the day of a substitute holiday shall not be subject to extra payment.

### Chapter 3: Night/Day Duty

#### (Night/Day Duty)

Article 10: To accommodate the need for work, Staff may be ordered to work Night/Day Duty either outside Regular Working Hours prescribed in Article 3 (Including hours from 10:00 p.m. to 5:00 a.m.) or on Regular Holidays prescribed in Article 8.

### Chapter 4: Permission for Abstention from Work

#### (Permission for Abstention from Work)

Article 11: In accordance with the provision set forth separately, Staff may be granted permission to be absent from work during specific working hours.

#### (Reduced Working Hours)

Article 11-2: Regular Working hours of a Staff as defined in Article 3 and the following categories shall be reduced when said Staff (Excluding Staff who, in accordance with the labor-management agreement based on the proviso in Paragraph 1, Article 23 of the Act on Childcare and Family Care Leave, are not allowed to lodge a request for reduction of regular working hours) have lodged appropriate requests for special description for care of children or Subject Family Members. However, in the case of Item 1, this shall not apply if the child has reached the beginning of elementary school and it interferes with the normal operation of the work.

- (1) Reduction of regular working hours by a maximum of 2 hours per day during the time period for Employees to raise children who have not yet entered junior high school or a child who has a disability that corresponds to disability grade specified separately and who needs special consideration on the first March 31 after reaching 18 years of age.: Up to 2 hours per day
- (2) Reduction of regular working hours by a maximum of 4 hours per day during the time period required for Employees to undertake nursing care of their Subject Family Members (within the period of 3 consecutive years for 1 Subject Family Member).

### Chapter 5: Special Cases Relating to Working Hours

#### (Variable Working Hour system within 1 Month)

Article 12: Notwithstanding the provision of Paragraph 1 and Paragraph 2 of Article 3, and Article 8, the University may set working hours and holidays different from those in the aforementioned Articles for Staff who need to work on a special schedule due to their work by assigning a modified working hour schedule in advance within the scope of average working hours that do not exceed 40 hours (For Part-time Commissioned Staff, 35 hours) per week for a fixed period of one month or less.

2. In addition to what is prescribed in the preceding Paragraph, when a request has been made by Staff applying to any of the following Items who need to work on a special schedule, notwithstanding the provision in Paragraph 1 and Paragraph 2 of Article 3, the University may set working hours and holidays different from those in the aforementioned Articles by assigning a modified working hour schedule in advance within the scope of average working hours that do not exceed 40 hours (For Part-time Commissioned Staff, 35 hours) per week for a fixed period of one month or less. However, this shall not apply if it interferes with the normal operation of the University business.

(1) Staff who is raising children prior to entering junior high school

(2) Staff who take care of Subject Family Member(s)

(3) Other Staff deemed necessary by the University

3. in cases described in Paragraph 1, when Staff makes a request, the starting and finishing times of working hours and the assigned break time may be changed, or the break time may be extended, provided that the total hours worked per day do not exceed the Regular Working Hours. However, this shall not apply if it interferes with the normal operation of the University business.

4. Notwithstanding the provisions of Paragraph 4, Article 5, when Regular Working Hours exceed 8 hours per day or 40 hours per week, or when Staff is assigned to work on regular holidays prescribed in Article 8 due to the assignment of working hours in Paragraph 1 and 2, extra wages shall not be paid for said Regular Working Hours and Work on Holidays.

5. The assignment of working hours in Paragraph 1 and Paragraph 2 shall be defined separately.

6. The provision in Paragraph 5, Article 3 shall apply mutatis mutandis to the scope set forth in Paragraph 1 and Paragraph 2.

(Variable Working Hour system within 1 Year)

Article 13: In the case of Staff who works in a workplace with a workload that fluctuates depending on the season, the University may provide said Staff, notwithstanding the terms and provisions of Paragraph 1 through 3 of Article 3, and Article 8, working hours differing from those defined in the aforementioned articles by assigning a modified working hour schedule in advance, provided that the average weekly working hours and holidays for a fixed period of one month or more but not exceeding one year (hereinafter referred to as "The Target Period") do not exceed 40 hours (or, in the case of the Part-time Commissioned Staff, 35 working hours)..

2. The regulation defined in Paragraph 3 and 4 of the preceding articles shall apply to the cases prescribed in the above paragraph.

3. The assignment of working hours detailed in Paragraph 1 above shall be subject to the labor-management agreement in accordance with Article 32-4 of the Labor Standards Act.

4. For Employee whose working period at the workplace specified in Paragraph 1 is shorter than the target period, the average weekly working hours shall be calculated, and the extra wages shall be paid for work hours exceeding 40 hours per week. .

5. The provisions in Paragraph 5, Article 3 shall apply mutatis mutandis to the scope set forth in Paragraph 1 and Paragraph 2.

(Flextime System)

Article 14: In cases where it is recognized as necessary to accommodate work-related or other needs, Staff may work a schedule within which the said Staff are entrusted to set start and finish times. In such cases, as a basic rule, the scope within which start and finish times may be set shall be as follows.

(1) Start time from 7:00 am to 10:00 am.

(2) Finish time from 3:00 pm to 10:00 pm.

2. The scope of the Staff and other related issues pertinent to the preceding paragraph shall be determined in accordance with the labor-management agreement based on Article 32-3 of the Labor Standards Act.

Chapter 6: Leave

(Types of Leave)

Article 15: Staff shall be entitled to annual paid leave and special leave.

(Annual Paid Leave)

Article 16: Annual Paid Leave shall be given the number of days specified in the following table in units of the Fiscal year (i.e., From 1 April to 31 March of the following year. Hereinafter the same shall apply.) However, those who have less than 80% of all working days in the previous year shall not be given the Leave.

(1) Staff whose regular working hours are less than 30 hours per week, and whose regular working days are 4 days or less per week, or 216 days or less per year.

Number of regular working days per week	Number of regular working days per year	Period of continuous service /Number of days of leave given					
		1 year or less	More than 1 year, but 2 years or less	More than 2 years, but 3 years or less	More than 3 years, but 4 years or less	More than 4 years, but 5 years or less	More than 5 years
4 days	169 - 216 days	8 days	9 days	10 days	12 days	13 days	15 days
3 days	121 – 168 days	6 days	6 days	8 days	9 days	10 days	11 days
2 days	73 – 120 days	4 days	4 days	5 days	6 days	6 days	7 days
1 day	48 - 72 days	2 days	2 days	2 days	3 days	3 days	3 days

(2) Individuals who are not Staff that apply to the foregoing Item

Period of continuous service	1 year or less	More than 1 year, and 2 years or less	More than 2 years, and 3 years or less	More than 3 years, and 4 years or less	More than 4 years, and 5 years or less	More than 5 years
Number of Leave days to be entitled given	11 days	12 days	14 days	16 days	18 days	20 days

2. Notwithstanding the preceding paragraph, Annual paid leave to be granted to Staff who are continuously employed after the age-limit retirement shall be given by adding the number of days in accordance with the provisions of the preceding paragraph to the number of days with a limit of no more than 20 remaining days within the number of days Staff hold at the time of retirement.

3. The period defined in hereunder shall qualify as work time, in respect of the proviso defined in the preceding Paragraph 1.

(1) Period of Leave taken for medical treatment and recuperation necessary due to Work-related Accident(s) as prescribed in Item 1, Paragraph 1, Article 7 of the Industrial Accident Compensation Insurance Act (Law No. 50, 1947) or commuting accidents as prescribed in Item 3 of the same Paragraph.

(2) Period of childcare leave is taken in accordance with Article 21, parental leave is taken in accordance with Article 21-2, or family care leave is taken in accordance with Article 22 of this set of regulations.

(3) Period of pre/post Maternity Leave is taken by female Staff as prescribed in Article 65 of the Labor Standards Act.

(4) Period of Annual Paid Leave is taken

(5) In addition to what is prescribed in the preceding Items, other period the University deems particularly necessary

(Specifying and Changing of the Timing of Leave)

Article 17: When Staff wish to take annual paid leave, said Staff shall stipulate the timing of the leave (commencement and end dates of the leave) and shall lodge a request with their immediate manager no

later than the finishing time of 2 days prior to the said day of commencement of the period of leave. However, this shall not apply in cases of unavoidable circumstances.

2. In cases where the granting of days of annual paid leave as specified by Staff in accordance with the preceding item would hinder the normal operation of business of the University, the timing of the said leave may be changed to a different period.
3. In cases where, in accordance with labor-management agreement based on the regulations prescribed in Paragraph 6, Article 39 of the Labor Standards Act, the timing of a part of the annual paid leave is provided, such part shall be granted pursuant to said agreement.
4. In cases where Staff is entitled to 10 or more days of annual paid leave in accordance with the preceding Article, the University shall stipulate the timing for 5 days of the total number of days of the said annual paid leave to be taken in the relevant year (hereinafter referred to as the "period of annual leave grant"). However, if annual paid leave is granted in accordance with the provisions of the three paragraphs above, the number of days of said leave taken shall be deducted from the number of days of annual leave set by the University.
5. Notwithstanding the provision of the preceding paragraph, in the case where 10 or more days of annual paid leave is granted to Staff on the first day of the period of annual leave grant (hereinafter referred to as the "day of annual leave grant"), and another 10 or more days of the annual paid leave is granted newly on a specified day within a maximum of 1 year from the said day of annual leave grant (hereinafter referred to as the "day of second annual leave grant"), the number of days of leave obtained by dividing the number of months in the period, commencing on the first day of the annual leave grant and ending on the day upon which one year has lapsed from the day of the second annual leave grant (hereinafter referred to as the "period of implementation") by 12, and multiplying the result by 5, shall be granted within the period of implementation.

#### (Units of Annual Paid Leave)

Article 18: For Full-time Commissioned Staff, Annual Paid Leave shall be calculated in units of whole or half days.

In cases of extenuating circumstances recognized by the immediate manager, Annual Paid Leave may be taken in units of 1 hour.

2. For Part-time Commissioned Staff, Annual Paid Leave shall be calculated in units of whole days. In cases of extenuating circumstances recognized by the immediate manager, Annual Paid Leave may be taken in units of 1 hour.
3. Day(s) or hour(s) of Annual Paid Leave taken in accordance with the provision of the preceding paragraph shall be deemed as time worked and shall, accordingly, be subject to payment of salary.

#### (Carrying over Annual Paid Leave)

Article 19: Annual Paid Leave (Excluding days carried over from the preceding year in accordance with the provisions of this Article and units of less than 1 whole day shall be cut off.) may be carried over to the following year, with a limit of no more than 20 remaining days.

#### (Special Leave)

Article 20: Regulations governing leave for Staff for special reasons such as medical treatment either for injury or illness, as well as marriage, giving birth and the exercise of voting rights shall be defined separately.

### Chapter 7: Childcare Leave and Family Care Leave

#### (Childcare Leave)

Article 21: Staff who is raising children under 3 years of age may take childcare leave, (Excluding the parental leave prescribed in Paragraph 1 of the next Article. Hereinafter the same shall apply in this Article.) by submitting the necessary application to their immediate manager.

2. The preceding Paragraph shall not apply to Staff who are ineligible to take childcare leave in accordance with labor-management agreements based on the proviso in Paragraph 1, Article 6 of the Act on Childcare and Family Care Leave.
3. Salary shall not be paid during childcare leave, prescribed in Paragraph 1.
4. In addition to what is prescribed in the preceding three Paragraphs, matters necessary for childcare leave shall be as prescribed in the Regulation Pertaining to Childcare and Family Care Leave for National University Corporation the University of Osaka Part-time Staff.

#### (Parental Leave)

Article 21-2: Staff who is raising children may take Parental leave (Which is childcare leave, for a period of not more than four weeks (If the child was born before the planned date of birth, parental leave may be taken from the date of birth until the day after 8 weeks from the planned date of date of birth of the child, and if the child was born after the planned date of birth, parental leave may be taken from the planned date of birth until the day after 8 weeks from the date of birth of the child.), within the period up to the day after eight weeks counting from the date of birth of the child. Hereinafter the same shall apply.) by submitting the necessary application to their immediate manager.

2. The provision of the preceding Paragraph shall not apply to Staff who are ineligible to take parental leave under the labor-management agreement based on the proviso in Paragraph 1, Article 6 of the Act on Childcare and Family Care Leave, which applies mutatis mutandis to Paragraph 2, Article 9-3 of the same Act.
3. The provision in Paragraph 3 and Paragraph 4 of the preceding Article shall apply mutatis mutandis to parental leave.

#### (Family Care Leave)

Article 22: Staff who provide care for Subject Family Members may take Family Care Leave by submitting the necessary application to their immediate manager.

2. The provision of the preceding Paragraph shall not apply to Staff who are ineligible to take Family Care Leave under the labor-management agreement based on the proviso of Paragraph 1, Article 6 of the Act on Childcare and Family Care Leave, which applies mutatis mutandis to Paragraph 2, Article 12 of the same Act.
3. What is prescribed in Paragraph 3 and Paragraph 4 of Article 21 shall apply mutatis mutandis to Family Care Leave.

### Chapter 8: Female Staff

#### (Work Restrictions for Pre/Post Maternity Staff)

Article 23: Staff who is either undergoing a term of pregnancy or who is within a period of less than 1 year after giving birth (hereinafter referred to as "pre/post maternity Staff") shall not be permitted to engage in work that may have adverse effects on pregnancy, childbirth or child nursing.

2. Notwithstanding the provisions of Paragraph 1, Article 5, Paragraph 1, Article 6 and Paragraph 1, Article 7, the University shall not require pre/post maternity Staff to work overtime, work on holidays or at nights after submission of the appropriate request.
3. Provisional to submission of appropriate requests, pre/post maternity Staff shall be allocated a lightened workload or assigned to other light work.

#### Supplementary Provision

The foregoing regulations shall be implemented from 1 April 2007.

#### Supplementary Provision

The foregoing amendments shall be implemented from 19 February 2008.

#### Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2010.

#### Supplementary Provision

The foregoing amendments shall be implemented from 30 June 2010.

#### Supplementary Provision

These rules shall be implemented from 29 November 2012.

#### Supplementary Provisions

##### (Date of Implementation)

1. These rules shall be implemented from 1 April 2013.

(Interim Measure)

2. The provision of Item 1, Paragraph 1, Article 3 shall apply only on the condition that an individual, according to the classification period listed in the left column in the following Table, whose age is younger than those listed in the right column in the same Table, enters into or renews the employment contract during the period until 31 March 2025. However, this shall not apply for case(s) with special approval from the University.

Period	Age
From 1 April 2013 to 31 March 2016	61
From 1 April 2016 to 31 March 2019	62
From 1 April 2019 to 31 March 2022	63
From 1 April 2022 to 31 March 2025	64

Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2014.

Supplementary Provisions

1. The foregoing amendments shall be implemented from 19 Jun 2014.

(Interim Measure)

2. Notwithstanding the regulation in the amended Item 2, Article 11-2, in cases where Staff has received a reduction of regular working hours defined in the regulation of the same Item or has taken Family Care Leave defined in Article 22 before the date of implementation shown in the preceding item (hereinafter referred to as the "Date of Implementation"), the periods before the Date of Implementation are excluded from the "93" days defined in the same Item.

Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2016.

Supplementary Provision

The foregoing amendments shall be implemented from 1 January 2017.

Supplementary Provisions

(Date of Implementation)

1. The foregoing amendments shall be implemented from 1 April 2019.

(Interim Measures)

2. On the occasion of the enforcement of the amendments, annual paid leave for Staff whose day of annual leave grant is other than April 1, shall remain subject to the prior regulations, notwithstanding the amended provisions of Paragraph 4 and 5, Article 17 until the day of annual leave grant of said Staff comes for the first time after the date of implementation shown in the foregoing item.

Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2019.

Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2021.

Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2020.

Supplementary Provisions

(Date of Implementation)

1. The foregoing amendments shall be implemented from 1 April 2021.

(Interim Measures relating)

2. For Staff who have been employed on the day before the date of implementation and who continue to work on the date of implementation, the "day of annual leave grant" prescribed in Paragraph 5, Article 17 shall include the day of annual leave grant under the provisions prior to revision.

Supplementary Provision

The foregoing amendments shall be implemented from 1 October 2022.



Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2023.

Supplementary Provision

The foregoing amendments shall be implemented from 1 April 2025.