Regulations Pertaining to Working Hours, Holidays and Leave for National University Corporation Osaka University 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 regulations shall be to define matters pertaining to working hours, holidays, and leave for full-time employees at National University Corporation Osaka University (Hereinafter referred to as "the University"), of which the Work regulations for National University Corporation Osaka University Staff (Hereinafter referred to as "Employee (s)") apply, in accordance with the stipulation in Article 34 of the Work Regulations.

#### (Relationship to Laws and Ordinances)

Article 2: Working hours, breaks, holidays, and leave for Employees shall be in accordance with the Labor Standards Act (Law No. 49 of 1947. Hereinafter referred to as "the Labor Standards Act"), other laws and ordinances, and these regulations.

Chapter 2: Working Hours, Breaks, and Leave

## (Regular Working Hours)

Article 3: Regular Working Hours shall be 8 hours per day with a 45-minute break in between.

- 2. Starting and finishing time of working hours and break time shall be as follows. However, shift work schedule shall be set forth separately.
  - (1) Start Time: 8:30 a.m.
  - (2) Finish Time: 5:15 p.m.
  - (3) Break: Between 12:15 p.m. and 1:00 p.m.
- 3. Notwithstanding what is stipulated in the foregoing 2 Paragraphs, when an Employee makes a request, the starting and finishing time of working hours and break time may be changed or break time may be extended but working hours shall not exceed 8 hours per day. However, this shall not apply when it interferes with the normal operation of the University business.
- 4. In addition to what is stipulated in the foregoing Paragraph, when needed for work, the starting and finishing time of the working hours, and break time in Paragraph 2 may be changed, but working hours shall not exceed 8 hours per day.

## (Working at Locations outside the Regular Workplace)

Article 4: When an Employee engages in duties all or part of the regular working hours at a location outside their regular workplace and when calculation of working hours is difficult, it shall be deemed that the Employee has worked regular working hours. However, when there is a need to work hours exceeding the regular working hours, the number of excess hours worked shall be counted as the number of hours normally required to carry out said work.

# (Overtime and Work on Holidays)

- Article 5: When needed for work, Employees may be ordered either to work overtime outside regular working hours stipulated in Article 3 (When regular working hours differ due to variable working hour system stipulated 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 stipulated 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 Employees are ordered to work overtime or on holidays as stipulated in the foregoing 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 Employees are ordered to work overtime or on holidays as stipulated 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 stipulation in Article 32 and the following of the Labor Standards Act, or work on statutory holiday (Hereinafter referred to as "Work on Holidays") as stipulated 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. Employees ordered either Overtime Work or Work on Holidays in Paragraph 1 shall be paid the predetermined extra wage.
- 5. Notwithstanding what is stipulated in Paragraph 1, Employee (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 a child under 3 years of 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 Employee shall not be ordered to do Overtime Work. However, this shall not apply when it interferes with the normal operation of the University business.
- 6. Notwithstanding what is stipulated in Paragraph 3, Employee (Excluding individuals whose period of continuous service is less than 1 year.) who is raising a child who has not reached the age to enter elementary school or taking care of Subject Family Members shall not be ordered to do Overtime Work exceeding 24 hours per month and 150 hours per year, when the Employee makes a request to raise the child 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, Employees 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 the foregoing Article 3 or to work on holidays defined in Article 8 below.
- 2. The regulations stipulated in Items 2 and 4 of the foregoing Article shall conform to the foregoing item when said circumstances come into force.
- 3. In cases where Employees are ordered to work overtime hours or to work on holidays as defined in the foregoing Item 1 and said work corresponds to the definitions of overtime work or working on holidays, the necessary procedures defined in Item 1, Article 33 of the Labor Standards Act shall be applied.

#### (Night Work)

- Article 7: When needed for work, Employees may be ordered to work between 10:00 p.m. and 5:00 a.m. (Hereinafter referred to as "Night Work".).
- 2. Employees ordered to do Night Work shall be paid the predetermined extra wage.
- 3. Notwithstanding what is stipulated in Paragraph 1, Employee who is raising a child who has not reached the age to enter elementary school or taking care of Subject Family Members, who apply to the neither of the following Items, shall not be ordered to do Night Work, when the Employee makes a request to raise the child 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.
  - (1) Individual whose period of continuous service is less than 1 year
  - (2) Individual living with family members over the age of 16, who can provide care for said child or Subject Family Member(s) during nighttime when the individual is ordered to work

#### (Regular Holidays)

Article 8: Regular holidays shall be the days set forth in the following Items:

- (1) Sundays
- (2) Saturdays
- (3) Holidays set forth in the Public Holiday Law (Law No. 178 of 1948)
- (4) From 29 December to 3 January of the next year (Excluding holidays set forth in the foregoing Items.)
- (5) Other days designated by the University
- 2. Notwithstanding what is stipulated in the foregoing Paragraph, a different Regular Holiday may be set forth

without changing the number of Regular Holidays, for individuals deemed especially necessary by the University.

### (Substitute Holidays)

Article 9: When there is a need to have Employees work on regular holidays as stipulated in the foregoing Article, the holidays may be substituted in accordance with the stipulation set forth separately.

2. For the foregoing Paragraph, notwithstanding what is stipulated in Paragraph 4, Article 5, extra wage shall not be paid for substituted holidays.

Chapter 3: Night/Day Duty

(Night/Day Duty)

Article 10: When needed for work, Employees may be ordered to work Night/Day Duty either outside Regular Working Hours stipulated in Article 3 (Including hours between 10:00 p.m. and 5:00 a.m.) or on Regular Holidays stipulated in Article 8.

Chapter 4: Permission for Abstention from Work

(Permission for Abstention from Work)

Article 11: In accordance with the stipulation set forth separately, Employees may be permitted to not work during specific working hours.

Chapter 5: Special Cases Relating to Working Hours

(Reduced Working Hours)

- Article 12: When an Employee (Excluding Employees 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) lodges a request to raise a child or take care of Subject Family Members for reasons stated in the following Items, regular working hours in Article 3 shall be reduced as stipulated in the Items.
  - (1) Period required to raise a child who have not yet entered elementary school: Up to 2 hours per day
  - (2) Period required for Employees to care for their Subject Family Members (Up to 3 consecutive years for 1 Subject Family Member): Up to 4 hours per day

(Variable Working Hour System Applicable for a Maximum of 1 Month)

- Article 13: Notwithstanding what is stipulated in Paragraph 1 and Paragraph 2 of Article 3, and Article 8, for Employees who need to work on a special schedule due to his/her work, 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 per week for a fixed period in one month or less.
- 2. In addition to what is stipulated in the foregoing Paragraph, when Employees that apply to any of the following Items who need to work on a special schedule has made a request, notwithstanding the stipulation 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 per week for a fixed period in one month or less. However, this shall not apply when it interferes with the normal operation of the University business.
  - (1) Employee who is raising a child who has not reached the age to enter junior high school
  - (2) Employee who is taking care of Subject Family Member(s)
  - (3) Other Employee deemed necessary by the University
- 3. For Paragraph 1, when an Employee makes a request, starting and finishing time of working hours and break time assigned in advance may be changed or break time may be extended, within the scope of work hours per day not exceeding Regular Working Hours. However, this shall not apply when it interferes with the normal operation of the University business.
- 4. Notwithstanding what is stipulated in Paragraph 4, Article 5, when Regular Working Hours per day or per week exceed 8 hours or 40 hours respectively or assigned to work on regular holidays stipulated in Article 8 due to assignment of working hours in Paragraph 1 and Paragraph 2, extra wage 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 set forth separately.
- 6. The stipulation in Paragraph 4, Article 3 shall apply mutatis mutandis to scope set forth in Paragraph 1 and Paragraph 2.

(Variable Working Hour System Applicable for a Maximum of 1 Year)

Article 14: In the case of Employees who work in a work place with a work load that fluctuates depending on the season, the University may provide said Employees, notwithstanding the terms and provisions of Items 1 and 2 of Article 3, and Article 8, working hours and holidays differing from those defined in the aforementioned articles by assigning a modified working hour schedule in advance to the extent that the average weekly working hours 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.

- 2. The regulation defined in Items 3 and 4 of the foregoing article shall apply to the foregoing item.
- 3. The assignment of working hours detailed in Item 1 above shall be subject to labor-management agreement in accordance with Article 32-4 of the Labor Standards Act.
- 4. Fixed extra wages for hours in excess of 40 hours per week of average weekly working hours for actual service period, which is shorter than the target period, shall be paid to Employees who has worked in the workplace defined in item 1.5. The regulations stipulated in Item 4, Article 3 shall be applied to the extent set forth in Item 1.

## (Flextime System)

Article 15: In cases where recognized as necessary to accommodate work-related or other needs, Employees may work a schedule within which said members are entrusted the setting of starting and finishing times. In such cases, as a basic rule, the scopes within which starting and finishing may be set shall be as follows:

- (1) Start time between 07.00 a.m. and 10.00 a.m.
- (2) Finish time between 15.00 p.m. and 22.00 p.m.
- 2. A scope of Employees and other related issues pertinent to the foregoing Item 1 shall be subject to decisions reached through labor-management agreements in accordance with the terms and provisions of Article 32-3of the Labor Standards Act.

## (Discretionary Labor System)

Article 16: In cases where, due to the nature of the work, it is necessary to entrust the method of the implementation of work to Employees engaged in said work, it shall be deemed that said Employees have worked the hours stipulated through negotiations in accordance with labor-management agreement as defined in Article 38-3 of the Labor Standards Act and resolutions by the labor-management committee as defined in Article 38-4 of the same law.

## Chapter 6: Leave

### (Types of Leave)

Article 17: Employees shall be entitled to annual paid leave and special leave.

# (Annual Paid Leave)

Article 18: Annual paid leave shall be given the number of days stated in the following table, with Fiscal year as the unit (From 1 April to 31 March of the following year. Hereinafter the same shall apply.). However, individuals whose total number of actual working days is less than 80% of the total number of regular working days in the previous Fiscal year shall not be given the Leave.

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

2. Notwithstanding the foregoing item, newly appointed Employees shall be entitled to the number of days of annual paid leave in the table below in accordance with the month of employment falls in that Fiscal year.

However, newly appointed Employees specially recognized by the University shall be entitled to the number of days of annual paid leave determined by the University.

Month of	April	May	Jun	July	Aug	Sept	Octo	Nov	Dec	Jan	Febr	Mar
employment			е		ust	emb	ber	emb	emb	uary	uary	ch
falls						er		er	er			
Number of	10	10	10	10	10	10	9	7	6	4	3	1
Leave days	days	days	days	days	days	days	days	days	days	days	days	day
to be												
Entitled												

- 3. The proviso in Paragraph 1 shall not apply to employees who fall under the stipulation of the foregoing Paragraph.
- 4. The period that that fall under any of the following Items shall be applied the proviso in the foregoing Paragraph 1 and be considered as time worked.
  - (1) Period of leave for medical treatment and recuperation due to either work-related accident as stipulated in Item 1, Paragraph 1, Article 7, or commuting accident as stipulated in Item 3 of the same Paragraph of the Industrial Accident Compensation Insurance Act (Law No. 50, 1947).
  - (2) Period of childcare leave as stipulated in Article 23, parental leave as stipulated in Article 23-2 or Family Care Leave as stipulated in Article 24, of this regulation.
  - (3) Period of pre/post maternity leave for female Employees in accordance with Article 65 of the Labor Standards Act.
  - (4) Period of annual paid leave.
  - (5) In addition to what is stipulated in the foregoing Items, the period deemed particularly necessary by the University.
- 5. The number of days of leave for Employees to whom the measures defined in Item 5 of the foregoing Paragraph are applied, notwithstanding what is stipulated in Paragraph 1, shall be as recognized by the University and shall not exceed 20 days.

## (Specifying and Changing of the Timing of Leave)

- Article 19: When Employees wish to take annual paid leave, said Employees shall stipulate the timing of the leave (commencement and end dates of 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. The foregoing shall not apply, however, in cases of extenuating circumstances.
- 2. In cases where the granting of days of annual paid leave as specified by an Employee in accordance with the foregoing item would hinder the normal operations 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 stipulated in Item 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 Employees 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 take in the relevant year (in cases where a decision is made to employ in the middle of the fiscal year, the University shall stipulate the timing for 5 days of the total number of days of the said annual paid leave to take in the period until the first 31 of March after the date of employment. Hereinafter referred to as the "period of annual leave grant") granted. However, in case where annual paid leave is in accordance with the provisions of the three items above, the number of days of said leave have been taken shall be deducted from the number of days of such annual leave which is supposed to be set by the University.
- 5. Notwithstanding the provision of the foregoing item, in the case where 10 or more days of annual paid leave is granted to an Employee 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 annual leave grant and ending on the day upon the lapse of 1 year from the day of 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, specifying the time to take

#### (Units of Annual Paid Leave)

- Article 20: Annual Paid Leave shall be calculated in units of whole or half days. However, for unavoidable reasons when recognized by the immediate manager, Annual Paid Leave may be taken in hourly units.
- 2. Day(s) or hour(s) of Annual Paid Leave taken in accordance with what is stipulated in the foregoing Paragraph shall be deemed as time worked and shall accordingly, be subject to payment of salary.

## (Carrying over Annual Paid Leave)

Article 21: Annual Paid Leave (Excluding days carried over in accordance with what is stipulated in this Article, and units of less than 1 whole day shall be cut off.) may be carried over to the following year.

#### (Special Leave)

Article 22: Regulations governing leave for Employees for special reasons such as incurrence of injury, illness, marriage, birth or the exercise of voting rights shall be defined separately.

## Chapter 7: Childcare Leave and Family Care Leave

## (Childcare Leave)

- Article 23: Employees raising a child under 3 years of age may take childcare leave (Excluding parental leave, as stipulated in Paragraph 1 in the next Article. Hereinafter the same shall apply in this Article.) by submitting necessary application to their immediate manager.
- 2. The foregoing Paragraph shall not apply to Employees 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, as stipulated in Paragraph 1 above.
- 4. In addition to what is stipulated in the foregoing three Paragraphs, matters necessary for Childcare Leave shall be stipulated in the Regulation Pertaining to Childcare and Family Care Leave for National University Corporation Osaka University Staff.

## (Parental Leave)

Article 23-2: Employees raising a child may take parental ;eave (childcare leave for a period of not more than four weeks (If the child was born before the planned date of birth, 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, 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 necessary application to their immediate manager.

- 2. The stipulation of the foregoing Paragraph shall not apply to Employees who are ineligible to take parental leave under 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 stipulation in Paragraph 3 and Paragraph 4 of the foregoing Article shall apply mutatis mutandis to parental leave .

# (Family Care Leave)

Article 24: Employees who provide care for Subject Family Members may take Family Care Leave by submitting necessary application to their immediate manager.

- 2. The stipulation of the foregoing Paragraph shall not apply to employees who are ineligible to take Family Care Leave under 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 12 of the same Act.
- 3. The stipulation of Paragraph 3 and Paragraph 4 of Article 23 shall apply mutatis mutandis to Family Care Leave.

#### Chapter 8: Female Employees

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

Article 25: Employees who are either undergoing a term of pregnancy or who are within a period of less than 1

- year after giving birth (hereinafter referred to as "Pre/Post Maternity Employee(s)") shall not be permitted to engage in work that may have adverse effects on pregnancy, delivery, or child nursing.
- Notwithstanding the provisions of Item 1, Article 5, Item 1, Article 6 and Item 1, Article 7, Pre/Post Maternity Employees shall not, after submission of the appropriate request, be required to work overtime, to work on holidays or at night.
- 3. Provisional to submission of appropriate requests, Pre/Post Maternity Employees shall be allocated a lightened workload or assigned to other light work.

## Supplementary Provisions

(Date of Implementation)

1. The foregoing regulations shall be implemented from 14 April 2004 and applied from 1 April 2004.

(Special Cases relating to Calculation of Continuous Employment Records)

2. The "continuous employment record" stipulated in Item 6, Article 5 and No. 1, Item 3, Article 7 shall include continuous employment records prior to Osaka University acquiring National University Corporation status. However, previous periods of employment shall not be taken into account in cases where a period of 1 month or more elapses between periods of employment.

(Interim Measures relating to Annual Paid Leave)

3. Notwithstanding the provisions of Items 1 and 2 of Article 18, annual paid leave of Employees who were Osaka University Staff prior to the acquisition by National University Corporation status on the date of 1 day before the application of these regulations shall, for the period ending on 31 December 2004 only, be handled in accordance with previous provisions.

## Supplementary Provision

The foregoing amendments shall be implemented from 19 June 2006.

#### Supplementary Provisions

(Date of Implementation)

1. The foregoing amendments shall be implemented from 1 October 2007.

(Special Exception relating to Integration)

2. With respect to Employees who held office in the National University Corporation Osaka University of Foreign Studies prior to the integration (Hereafter referred to as "The Former OUFS") as of 30 September 2007 whose status was transferred to the University due to the integration and fall under "Employees" set forth in Article 1, the period of continuous service that they have earned in the Former OUFS shall be counted in the "period of continuous service" as described in Item 6, Article 5 and No. 1, Item 3, Article 7.

(Interim Measures relating to Integration)

3. Employees set forth in the foregoing item shall be subject to appropriate interim measures in accordance with the provisions of the following table.

Applied Articles	Detail of interim	Term of interim
	measures	measures
Items 1 and 2, Article 18	With respect to the	Term until 31
	handling of annual	December 2007
	paid leave, prior	
	regulations shall	
	remain applicable	

### 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

- 1. The foregoing amendments shall be implemented from 19 Jun 2014. (Interim Measure)
- 2. Notwithstanding the regulation of in the amended No. 2, Article 12 after the amendments, in cases where an Employee has taken received a reduction of regular working hours defined in the regulation of same No. or has taken Family Care Leave defined in Article 24 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 "186" days defined in the same No.

#### 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 enforcement of the amendments, annual paid leave for Employees whose day of annual leave grant is other than April 1, shall remain subject to the prior regulations notwithstanding the amended provisions of item 4 and 5, Article 19 until the day of annual leave grant of said Employee 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 Provisions

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. Annual Paid Leave for Employees who have been employed on the day before the date of implementation and shall continue to work on the date of implementation, notwithstanding the provision of Item 1, Article 18, are entitled to 20 days after the implementation. In this case, the annual paid leave (units of less than 1 whole day shall be discarded) granted by the day before the implementation date may be carried over to the year including the implementation date, up to the number of remaining days within the range not exceeding 20 days.
- 3. For Employees set forth in the foregoing item, the "day of annual leave grant" stipulated in Item 5, Article 19 shall include day of annual leave grant in accordance with the regulations 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.