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*Government Notice No. 84 of 2021***THE NATIONAL PENSIONS ACT****Regulations made by the Minister under section 30F of  
the National Pensions Act**

1. These regulations may be cited as the *Contribution Sociale Généralisée* (Amendment) Regulations 2021.
2. In these regulations –  
“principal regulations” means the *Contribution Sociale Généralisée* Regulations 2020.
3. Regulation 2 of the principal regulations is amended –
  - (a) in the definition of “employer”, by inserting, after paragraph (a), the following new paragraphs, the word “and” at the end of paragraph (a) being deleted –
    - (aa) a person who is responsible for the payment of an allowance to a participant under the National Assembly Allowances Act;
    - (ab) a person who is responsible for the payment of remuneration to a participant under the Local Government Act; and
  - (b) in the definition of participant –
    - (i) by inserting, after paragraph (b), the following new paragraphs, the word “and” at the end of that paragraph (b) being deleted –
      - (ba) who draws an allowance under the National Assembly Allowances Act;
      - (bb) who is paid remuneration as Councillor under the Local Government Act; and

- (ii) in paragraph (d), by adding the following new subparagraph –
    - (v) a non-citizen employee who is not a resident under section 73(1)(a) of the Income Tax Act;
  - (c) in the definition of “public sector employee”, by adding the following new paragraphs –
    - (d) an employee of a statutory body specified in the First Schedule to the Statutory Bodies Pension Funds Act;
    - (e) an employee of the Roman Catholic Education Authority;
    - (f) an employee of the Hindu Education Authority;
  - (d) by deleting the definition of “remuneration” and replacing it by the following definition –

“remuneration” means –

    - (a) basic wage or salary;
    - (b) an allowance paid under the National Assembly Allowances Act; or
    - (c) remuneration paid to a Councillor under the Local Government Act;
- 4.** (1) Subject to paragraph (2), these regulations shall be deemed to have come into operation on 1 April 2021.
- (2) Regulations 3(b)(ii) and 3(c) shall be deemed to have come into operation on 1 September 2020.

Made by the Minister on 7 April 2021.

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