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MAINTENANCE OF RELIGIOUS HARMONY ACT 1990

MAINTENANCE OF RELIGIOUS HARMONY (DONATION REPORTING AND FOREIGN INFLUENCE DISCLOSURE) REGULATIONS 2022

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In exercise of the powers conferred by section 19 of the Maintenance of Religious Harmony Act 1990, the Minister for Home Affairs makes the following Regulations:

PART 1

PRELIMINARY

Citation and commencement

1. These Regulations are the Maintenance of Religious Harmony (Donation Reporting and Foreign Influence Disclosure) Regulations 2022 and come into operation on 1 November 2022.

Definitions

2.—(1) In these Regulations, unless the context otherwise requires —

- "appeal" means an appeal to the Minister under section 16D(5) or 16E(5) of the Act;
- "appeal proceedings" means proceedings under Part 4 in connection with an appeal against an appealable decision;

"appealable decision" means —

- (*a*) a direction of the competent authority under section 16D(3) of the Act; or
- (b) a direction of the competent authority under section 16E(3) of the Act;
- "Appeals Secretary" means the Appeals Secretary appointed under regulation 11;
- "appellant" means any of the following who is aggrieved by the appealable decision in question:
 - (a) if the appealable decision is a direction of the competent authority under section 16D(3) of the Act
 - (i) the religious group to which the direction is given; or
 - (ii) the individual required to be removed in the direction;

- (b) if the appealable decision is a direction of the competent authority under section 16E(3) of the Act —
 - (i) the religious group to which the direction is given; or
 - (ii) the individual required to be removed in the direction;
- "appropriate form", in relation to any purpose for which a specific form is required by these Regulations to be used, means the relevant form that is provided by the competent authority and is set out on the website at http://www.mha.gov.sg/mha-e-services;
- "contact address", for an appellant, means any of the following nominated by the appellant for the receiving of documents, notices or orders under the Act:
 - (a) a residential address in Singapore;
 - (b) a place of business or work in Singapore;
 - (c) an email address or a social media account;

"identity particulars" means —

- (a) for an individual his or her full name, and the number of his or her passport or other identity document; or
- (*b*) for an entity
 - (i) the full name of the entity;
 - (ii) the country in which the entity was incorporated or otherwise formed; and
 - (iii) the Unique Entity Number (UEN) of the entity, where available;
- "parties", in relation to any appeal against an appealable decision, means the appellant against the appealable decision and the competent authority, and "party" in Part 4 means either one of them;

- "reportable arrangement or agreement" means an arrangement or agreement described in section 16B(1) of the Act;
- "reporting period", for a donation report and a foreign affiliation report of a religious group, has the meaning given by sections 16A(6) and 16B(6), respectively, of the Act;
- "section 16D trigger date" means the date declared by the Minister under section 16D(1) of the Act;
- "section 16E trigger date" means the date declared by the Minister under section 16E(1) of the Act;
- "section 16E(2) requirement" means the requirement in section 16E(2) of the Act that more than half of the total number of seats in the governing body of a religious group must be occupied or held by individuals who are citizens of Singapore;
- "working day" means any day except a Saturday, Sunday or public holiday.

(2) Where the time specified by these Regulations for doing any act expires on a Saturday, Sunday or public holiday, the act is in time if done on the next following working day.

(3) Where strict compliance with an appropriate form is not possible, the competent authority may allow for the necessary modifications to be made to that form, or for the requirements of that form to be complied with in any other manner that the competent authority thinks fit.

PART 2

DONATION REPORTING

What is a gift

3. Khums in the form of cash are prescribed for the purposes of paragraph (d) of the definition of "gift" in section 2 of the Act.

Who is not relevant donor

4.—(1) An individual who is not a resident of Singapore and is issued —

- (*a*) any of the following work passes under the Employment of Foreign Manpower Act 1990:
 - (i) a work permit (including a training work permit);
 - (ii) an employment pass (including a training employment pass);
 - (iii) a personalised employment pass;
 - (iv) an Entrepass;
 - (v) an S pass;
 - (vi) a work holiday pass; or
- (b) any of the following passes under the Immigration Regulations (Rg 1):
 - (i) a student pass entitling the holder of the pass to remain, or enter and remain, temporarily in Singapore to attend a particular course of study provided in Singapore;
 - (ii) a pass called the "long-term visit pass";
 - (iii) a pass called the "long-term visit pass plus" issued to a spouse of a citizen of Singapore;
 - (iv) a dependant's pass issued to a dependent's spouse or child (below 21 years of age) of a holder of any work pass mentioned in paragraph (a)(iv) or (v),

is declared a permissible donor for the purposes of paragraph (a)(iii) of the definition of "relevant donor" in section 2 of the Act.

(2) To avoid doubt, an individual is not treated as issued with any work pass or pass mentioned in paragraph (1) after his or her work pass or pass has lapsed or has been cancelled or revoked.

Reporting of reportable donations

5.—(1) For the purposes of section 16A(2)(b) of the Act, every donation report of a religious group, and its accompanying declaration under section 16A(4) of the Act, must be —

- (a) in the appropriate form;
- (b) completed in the English language and in accordance with any directions that may be specified in the appropriate form; and
- (c) given to the competent authority using the electronic system provided by the Government for that purpose.

(2) For every reportable donation that is not an anonymous donation and is accepted by a religious group during a reporting period, the donation report of the religious group must contain the following particulars about the relevant donor of the reportable donation:

- (a) for a relevant donor who is an individual
 - (i) the individual's identity particulars;
 - (ii) the nationality and date of birth of the individual; and
 - (iii) the contact address (whether or not in Singapore) of the individual;
- (b) for a relevant donor which is an entity
 - (i) the identity particulars of the entity; and
 - (ii) the contact address (whether or not in Singapore) of the entity;
- (c) the amount of the donation (including its equivalent in Singapore dollars when it was accepted);
- (*d*) the manner in which the donation was made and the date when it was received and accepted by the religious group;
- (e) any particular purpose for which the donation was made, if any.

AFFILIATIONS AND MANAGEMENT REPORTING

Foreign affiliations report

6.—(1) For the purposes of section 16B(2)(b) of the Act, every foreign affiliations report of a religious group, and its accompanying declaration under section 16B(4) of the Act, must be —

- (*a*) in the appropriate form;
- (b) completed in the English language and in accordance with any directions that may be specified in the appropriate form; and
- (c) given to the competent authority using the electronic system provided by the Government for that purpose.

(2) For every reportable arrangement or agreement with a foreign principal to which a religious group is party during a reporting period, the foreign affiliations report of the religious group must contain the following particulars about the foreign principal:

- (a) for a foreign principal who is an individual
 - (i) the individual's identity particulars;
 - (ii) the nationality and date of birth of the individual; and
 - (iii) the contact address (whether or not in Singapore) of the individual;
- (b) for a foreign principal which is an entity
 - (i) the identity particulars of the entity; and
 - (ii) the contact address (whether or not in Singapore) of the entity;
- (c) a description of the arrangement or agreement, including how and when the arrangement or agreement with the religious group started (if continuing), or started and ended if terminated during the reporting period.

Key management report

7.—(1) For the purposes of section 16C(2)(b) of the Act, every key management report of a religious group must be —

- (a) in the appropriate form;
- (b) completed in the English language and in accordance with any directions that may be specified in the appropriate form; and
- (c) given to the competent authority using the electronic system provided by the Government for that purpose.

(2) The key management report of a religious group relating to a reporting period must contain the following:

- (a) the following particulars of every individual who is, was or becomes, during the reporting period, a member of the governing body of the religious group:
 - (i) the individual's identity particulars;
 - (ii) the nationality and date of birth of the individual;
 - (iii) the contact address in Singapore of the individual;
- (b) every office that the individual holds or held, during the reporting period, as a member of the governing body of the religious group (including the title) and the term of office;
- (c) if applicable, the date during the reporting period that the individual stopped acting for any reason as a member of the governing body of the religious group;
- (d) a summary of every change to the constitution, memorandum or articles of association, trust deed or equivalent instrument of the religious group which is a change that —

 - (ii) affects or affected (directly or indirectly) all or any of the following:
 - (A) the size of the governing body of the religious group;

- (B) the composition of the governing body of the religious group;
- (C) the qualifications or disqualifications to being a member of the governing body of the religious group.

Approval of responsible officers after section 16D trigger date

8.—(1) For the purposes of section 16D(2) of the Act, an application by a religious group to the Minister for approval for an individual, who is neither a citizen of Singapore nor a Singapore permanent resident, to be appointed or re-appointed, on or after the section 16D trigger date, as a responsible officer of the religious group, must —

- (*a*) be made in the appropriate form, and given using the electronic system provided by the Government for that purpose;
- (b) contain the following particulars of the individual concerned:
 - (i) the individual's identity particulars;
 - (ii) the nationality and date of birth of the individual;
 - (iii) the contact address in Singapore of the individual;
 - (iv) the office that the individual is to be appointed or re-appointed (including the title) and the term of appointment or re-appointment;
- (c) be made by every other responsible officer of the religious group; and
- (*d*) be completed in the English language and in accordance with any directions that may be specified in the appropriate form.

(2) The written notice that a religious group is required by section 16D(8) of the Act to give to the competent authority about a responsible officer of the religious group who ceased or is about to cease to be either a citizen of Singapore or a Singapore permanent resident, must —

- (a) be made in the appropriate form;
- (b) contain the following particulars of the responsible officer or former responsible officer (as the case may be) of the religious group:
 - (i) the individual's identity particulars;
 - (ii) the date of birth and the new nationality of the individual (if known);
 - (iii) the office that the individual is holding or held as a responsible officer;
- (c) contain details about when the religious group first became aware that the responsible officer or former responsible officer (as the case may be) of the religious group ceased or is about to cease to be either a citizen of Singapore or a Singapore permanent resident;
- (*d*) be made by every other responsible officer of the religious group;
- (e) be completed in the English language and in accordance with any directions that may be specified in the appropriate form; and
- (f) be given using the electronic system provided by the Government for that purpose.

Approval of governing body composition after section 16E trigger date

9.—(1) An application by a religious group to the Minister for approval to deviate from the section 16E(2) requirement must —

- (*a*) be made in the appropriate form, and given using the electronic system provided by the Government for that purpose;
- (b) specify
 - (i) the total number of seats in the governing body of the religious group, whether or not vacant;

- (ii) the composition of the governing body of the religious group, particularly any title for each respective seat in the governing body of the religious group;
- (iii) the nationality of each individual occupying or holding a seat on the governing body; and
- (iv) the reason for seeking approval for the deviation;
- (c) be made by every responsible officer of the religious group; and
- (*d*) be completed in the English language and in accordance with any directions that may be specified in the appropriate form.

(2) The written notice that a religious group is required by section 16E(8) of the Act to give to the competent authority about an event mentioned in that section must —

- (a) be made in the appropriate form;
- (b) contain details about the happening of the event and when the religious group first became aware of that event;
- (c) be made by every responsible officer of the religious group;
- (*d*) be completed in the English language and in accordance with any directions that may be specified in the appropriate form; and
- (e) be given using the electronic system provided by the Government for that purpose.

PART 4

APPEAL PROCEEDINGS

Division 1 — General

Address for service on Minister

10. Any document to be lodged with, given to or served on the Minister under this Part in connection with an appeal under

section 16D(5) or 16E(5) of the Act must be addressed to the "Appeals Secretary" and sent —

- (a) by email to PCRH_Secretariat@mha.gov.sg; or
- (b) by registered post addressed to the PCRH Secretariat, Ministry of Home Affairs, New Phoenix Park, 28 Irrawaddy Road, Singapore 329560.

Appeals Secretary

11.—(1) The Minister may appoint a public officer to be the Appeals Secretary for the purposes of this Part.

(2) The duty of the Appeals Secretary is to provide administrative and secretarial support to the Minister in relation to every appeal.

(3) The Appeals Secretary has to act in accordance with any instructions that may be given by the Minister from time to time and is, in particular, to be responsible for —

- (a) the answering of all correspondences and other communications addressed to the Minister in connection with appeals;
- (b) the keeping of minutes of meetings and of all deliberations of the Minister on appeals; and
- (c) the acceptance, transmission, service and custody of all notices and other documents in accordance with the Act and these Regulations in connection with appeals.

(4) The Appeals Secretary has to attend at every hearing by the Minister of an appeal.

Division 2 — Starting appeal proceedings

How to start appeal

12.—(1) An appeal against an appealable decision of the competent authority must be made to the Minister by lodging, within the time delimited by section 16D(5) or 16E(5) of the Act (as the case may be), a notice of appeal in accordance with regulation 13.

(2) On receiving the notice of appeal, the Appeals Secretary must forward a copy of it to the Minister.

Notice of appeal

13.—(1) Every notice of appeal —

- (a) must state
 - (i) the name and address of the appellant making the appeal;
 - (ii) the name and address of the appellant's authorised representative; and
 - (iii) a contact address in Singapore for the service of documents on the appellant in connection with appeal proceedings;
- (b) must contain
 - (i) a concise statement of the circumstances under which the appeal arises, the facts and the issues in the appeal;
 - (ii) a summary of the grounds of appeal against the appealable decision, identifying, in particular
 - (A) the statutory provision under which the appealable decision was made by the competent authority;
 - (B) the extent (if any) to which the appellant contends that the appealable decision was based on an error of fact or was wrong in law; and
 - (C) the extent (if any) to which the appellant is appealing against the competent authority's exercise of discretion in making the appealable decision; and
 - (iii) a succinct presentation of the arguments supporting each ground of appeal;

- (c) must be signed and dated by the appellant, or on the appellant's behalf by the authorised representative; and
- (d) must be accompanied by
 - (i) a copy of the appealable decision; and
 - (ii) any documents supporting the arguments.

(2) Unless the Minister otherwise directs, if the appellant is lodging the duly signed original of the notice of appeal and its accompanying documents in hardcopy form, the appellant must also lodge with the Appeals Secretary 2 copies of the notice of appeal and those accompanying documents, each certified by the appellant, or by the authorised representative, to be in conformity with the original.

(3) An appellant cannot raise or rely on any ground of appeal objection which is not stated in the notice of appeal during any hearing of the appeal unless the appellant has permission under regulation 16 to amend the appellant's notice of appeal to include that ground.

Defective notices of appeal

14.—(1) If the Minister considers that a notice of appeal against an appealable decision —

- (a) is not lodged in accordance with regulation 13; or
- (b) is materially incomplete, unduly prolix or lacking in clarity,

the Minister may give any directions to the appellant that are necessary to remedy the notice.

(2) The Minister may, if he or she considers that the efficient conduct of the proceedings under this Part so requires, instruct the Appeals Secretary to defer forwarding a copy of the notice of appeal to the competent authority until after the directions given under paragraph (1) have been complied with.

Appeal number, etc.

- 15. On receiving a notice of appeal, the Appeals Secretary must
 - (*a*) affix to the notice of appeal an official stamp showing the date on which the notice of appeal was received;
 - (b) enter the notice of appeal in a list and assign a number to it;
 - (c) inform the appellant of the number assigned under paragraph (b); and
 - (*d*) subject to regulations 16, 17 and 18, without delay send a copy of the notice of appeal to the competent authority.

Amendment of notice of appeal

16.—(1) An appellant may, with the permission of the Minister, amend the appellant's notice of appeal against an appealable decision.

(2) Where the Minister grants permission under paragraph (1), the Minister may do so on any terms or conditions that the Minister considers fit to impose and with any further or consequential directions that the Minister may consider necessary; and regulation 15(d) applies to the amended notice of appeal accordingly.

(3) The Minister may grant permission to amend a notice of appeal against an appealable decision in order to add a new ground of appeal only if the Minister is satisfied that —

- (*a*) the ground is based on any matter of fact or law which came to light after the notice of appeal was lodged;
- (b) it was not practicable to include such ground in the notice of appeal at the time the notice of appeal was lodged; or
- (c) there are exceptional circumstances to do so.

Withdrawal of appeal

17.—(1) An appellant may, at any time and with the permission of the Minister, withdraw the appellant's notice of appeal.

(2) Where the Minister grants permission under paragraph (1), the Minister may require the Appeals Secretary to publish a notice of the withdrawal of the appeal in a manner that will secure adequate

publicity to any other party to the appeal about the fact of the withdrawal.

Summary disposal of appeal

18. Where the only parties to an appeal are a single appellant and the competent authority, the Minister may, after giving the parties an opportunity to be heard, at any stage in the appeal proceedings and without calling for a response from the competent authority, determine the appeal proceedings by confirming the appealable decision if —

- (a) the Minister considers that the notice of appeal is made by a person who is not a person entitled under section 16D(5) or 16E(5) of the Act (as the case may be) to make an appeal against the appealable decision; or
- (b) the appellant has, without reasonable excuse, failed to comply with the time delimited by the Act or any provision of this Part for the submission of any notice, document or other information in the appeal proceedings, or with any direction of the Minister under these Regulations, in relation to those proceedings.

Division 3 — Response to appeal

Response

19.—(1) Subject to regulation 21, the competent authority may serve on the Minister a response after receiving a copy of the notice of appeal from the Appeals Secretary forwarded under regulation 15(d), except that any such response must be served on the Minister no later than 5 working days after that receipt.

- (2) Any response to a notice of appeal
 - (*a*) must cite the number assigned under regulation 15(*b*) to the notice of appeal;
 - (*b*) must state an address in Singapore for the service of documents on the competent authority in connection with proceedings under this Part relating to the notice of appeal;

- (c) must contain a succinct presentation of the arguments upon which the competent authority will rely in responding to each ground of objection in the notice of appeal; and
- (d) must be signed and dated by the competent authority.

(3) To file a response, the competent authority must send or cause to be sent to the Appeals Secretary —

- (a) the duly signed original of the response and its accompanying documents; and
- (b) if the competent authority is sending the response and its accompanying documents in hardcopy form, 2 copies each of the response and its accompanying documents, each certified by the competent authority to be in conformity with the original.

(4) On receiving the response of the competent authority, the Appeals Secretary must without delay forward a copy of the response to the appellant concerned.

Defective response

20.—(1) If the Minister considers that a response —

- (*a*) is not sent to him or her in accordance with regulation 19; or
- (b) is materially incomplete, unduly prolix or lacking in clarity,

the Minister may give any directions to the competent authority that are necessary to remedy the response.

(2) The Minister may, if he or she considers that the efficient conduct of the appeal proceedings so requires, instruct the Appeals Secretary to defer forwarding a copy of the competent authority's response to the appellant until after the directions given under paragraph (1) have been complied with.

No new grounds to be raised

21.—(1) Except with the permission of the Minister, any response of the competent authority under regulation 19 must not raise any new

ground, fact or document supporting the making of the appealable decision which is the subject of the appeal, that was not contained in the grounds, facts or documents given by the competent authority to the appellant.

(2) Where any new ground, fact or document supporting the making of the appealable decision which is the subject of the appeal is raised without the Minister's permission, the Minister may disregard it in his or her consideration of the appeal.

Division 4 — Reply from appellant

Right of reply to response

22.—(1) An appellant may file with the Minister a reply to the competent authority's response (if made), not later than 5 working days after the date on which the copy of the response was sent by the Appeals Secretary to the appellant.

- (2) An appellant's reply
 - (*a*) must contain a succinct presentation of the arguments in reply to the competent authority's response;
 - (b) must be signed and dated by the appellant, or on the appellant's behalf by the authorised representative; and
 - (c) must be accompanied by any documents supporting those arguments in reply.

(3) To file a reply, the appellant must send to the Appeals Secretary —

- (*a*) the duly signed original of the reply and any accompanying documents; and
- (b) if the appellant is sending the reply and its accompanying documents in hardcopy form, 2 copies each of the reply and any accompanying documents, each certified by the appellant, or by the authorised representative, to be in conformity with the original.

(4) On receiving the reply of an appellant, the Appeals Secretary must without delay forward a copy of that reply to the competent authority.

No new grounds to be raised in reply

23.—(1) Any reply of an appellant under regulation 22 must not raise any new ground of objection against the appealable decision in question without the permission of the Minister.

(2) Where any new ground of objection is raised without the Minister's permission, the Minister will disregard it in considering the appeal.

Division 5 — Conduct of appeal proceedings

Powers to deal with appeal, etc.

24.—(1) For the purposes of determining an appeal, the Minister may do all or any of the following:

- (*a*) summon any party in relation to the appeal or their representatives, or any person who is not such a party, in Singapore to do all or any of the following:
 - (i) give evidence to the Minister;
 - (ii) produce to the Minister any document, record or other thing in the custody or under the control of that party or person;
- (b) put questions to the parties, their representatives and their witnesses or other person summoned to attend under sub-paragraph (a);
- (c) procure and receive all such evidence, written or oral, as the Minister may think it necessary or desirable to procure.

(2) The Minister is not bound by the provisions of the Evidence Act 1893 or by any other written law relating to evidence.

(3) The Minister may appoint any individual, whether in the service of the Government or not, to act as interpreter in any matter brought before the Minister, and to translate any documents produced to the Minister, in any appeal proceedings.

No legal representation allowed

25. In appeal proceedings before the Minister, a party may be represented by any individual allowed by the Minister to appear on behalf of that party, being neither a legal officer nor an advocate and solicitor under the Legal Profession Act 1966.

Consolidation of appeal proceedings

26.—(1) Where 2 or more appeal proceedings are pending in relation to the same appealable decision of the competent authority, the Minister may, on the request of a party or on the Minister's own initiative, direct that the appeal proceedings be consolidated and dealt with together.

(2) All the parties to the relevant appeal proceedings are entitled to make their submissions on a proposed consolidation before a direction under paragraph (1) is made.

Requests for confidential treatment

27.—(1) A request for the confidential treatment of a document or part of a document filed or provided in connection with any appeal proceedings —

- (a) must be made in writing by the person who submitted the document or provided such a document, no later than 2 working days after the submission or provision of such a document;
- (b) must, where the request relates to part of a document, state the relevant words, figures or passages for which confidentiality is claimed; and
- (c) must contain the reasons for the request and, where the request relates to part of a document, the reasons specific to each part thereof.

(2) The person making the request for the confidential treatment of a document or part of a document filed or provided in connection with any appeal proceedings, must also file with the Minister, if the person considers it possible to summarise or redact the material in the document, a non-confidential version of the document in a form which can be served on any party to those appeal proceedings.

(3) No request for confidential treatment will be considered by the Minister if the request does not comply with paragraphs (1) and (2).

(4) The Minister may grant confidential treatment in relation to any document or part thereof, on any terms and conditions that the Minister considers fit (including changes to the summary or redacting of material in any non-confidential version filed under paragraph (2)), if the Minister is satisfied that the document or part thereof contains —

- (*a*) information the disclosure of which would, in the Minister's opinion, be contrary to the public interest;
- (b) information relating to the private affairs of an individual the disclosure of which, in the Minister's opinion, would or may significantly harm the interests of the individual; or
- (c) commercial information the disclosure of which, in the Minister's opinion, would or may significantly harm the legitimate business interests of the undertaking to which it relates.

(5) When the Minister grants confidential treatment in relation to any document or part thereof under this regulation in connection with any appeal proceedings, the party making the request for the confidential treatment must, no later than 5 working days after the Minister's decision —

- (*a*) in the case where the grant is subject to changes to the summary or redacting of material in any non-confidential version of that document filed under paragraph (2)
 - (i) accordingly revise the non-confidential version of that document filed;
 - (ii) file the revised non-confidential version with the Minister; and
 - (iii) send to the other party to the appeal proceedings the revised non-confidential version, notifying the other party that it has been redacted or summarised; or

(b) in any other case, send to the other party to the appeal proceedings the non-confidential version filed under paragraph (2) (if any), notifying the other party that it has been redacted or summarised.

(6) The Minister must not rely on any document or part thereof to which confidential treatment has been granted, for the purposes of considering the notice of appeal and deciding on the appeal, but may rely on the non-confidential version filed (if any) under paragraph (2) or (5)(a), as the case may be.

Failure to comply with directions or time limits

28. In considering any appeal, the Minister may disregard any notice, response or other submission or document served on the Minister after the expiry of the time limit for the service of the notice, response, submission or document imposed by any provision of this Part or any direction of the Minister.

Non-attendance of parties

29. If, at the time appointed for the hearing of persons at an appeal, any party to the appeal proceedings does not appear, the Minister may, if satisfied that the party has been duly notified of the hearing, proceed with the hearing and make any decision that he or she thinks fit for the purposes of the Act.

Decision of Minister to be notified, etc.

30. When the Minister has made a decision regarding an appeal, the Appeals Secretary must without delay notify the parties of the Minister's decision in respect of the appeal.

Made on 28 October 2022.

PANG KIN KEONG Permanent Secretary, Ministry of Home Affairs, Singapore.

[MHA/112/2/0094; AG/LEGIS/SL/167A/2020/2 Vol. 1]