The Additional Remuneration and Other Allowances (2019) (Payment of Allowance) Regulations 2019

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THE ADDITIONAL REMUNERATION AND OTHER ALLOWANCES (2019) ACT 2018

Regulations made by the Minister, with the concurrence of the Minister to whom responsibility for the subject of finance is assigned, under section 11(3) of the Additional Remuneration and Other Allowances (2019) Act 2018

1. These regulations may be cited as the **Additional Remuneration and Other Allowances (2019) (Payment of Allowance) Regulations 2019.**

2. In these regulations —

"Act" means the Additional Remuneration and Other Allowances (2019) Act 2018;

"allowance" means an allowance calculated in accordance with regulation 4;

"eligible employee" means an employee who is eligible to an allowance under regulation 4;

"export enterprise" has the same meaning as in the Export Enterprises (Remuneration Order) Regulations 1984;

"national minimum wage" has the same meaning as in the National Wage Consultative Council Act 2016.

3. These regulations shall apply for the period 1 January 2019 to 31 December 2019.

4. (1) For the purpose of section 11(1) of the Act, the Director-General may, subject to these regulations, pay to every eligible employee who —

(a) was in employment on or before 31 December 2018, a monthly allowance of—

(i) 500 rupees, where that employee —

(A) is a full-time employee, in the month in respect of which the allowance is payable, other than a full-time employee of an export enterprise; and

(B) derives, in that month, the national minimum wage of 8,140 rupees, and the additional remunerations of 360 rupees for the year 2018 and 400 rupees for the year 2019;

(ii) 860 rupees, where that employee —

(A) is a full-time employee of an export enterprise, in the month in respect of which the allowance is payable; and

(B) derives, in that month, a national minimum wage of 8,140 rupees, which is —

(I) inclusive of—

(Ia) the additional remuneration of 360 rupees for the year 2018; and

(Ib) any allowance and fixed remuneration, if any, payable to that worker and which are referred to in the National Minimum Wage Regulations 2017; but

(II) exclusive of the additional remuneration of 400 rupees for the year 2019;

(iii) an allowance, calculated in accordance with paragraph (3), where that employee —

(A) is a full-time employee; and

(B) derives, in the month in respect of which the allowance is payable, a basic wage or salary, exceeding the amount referred to in subparagraph (a)(i)(B) or (ii)(B) but less than 9,400 rupees;

(b) takes employment for the first time on or after 1 January 2019, a monthly allowance of —

(i) 100 rupees, where that employee —

(A) is a full-time employee, in the month in respect of which the allowance is payable, other than a full-time employee of an export enterprise; and

(B) derives, in that month, in addition to the national minimum wage of 8,140 rupees, the additional remunerations of 360 rupees for the year 2018 and 400 rupees for the year 2019;

(ii) 460 rupees, where that employee —

(A) is a full-time employee of an export enterprise, in the month in respect of which the allowance is payable; and

(B) derives, in that month, a national minimum wage of 8,140 rupees, which is —

(I) inclusive of—

(Ia) the additional remuneration of 360 rupees for the year 2018; and

(Ib) any allowance and fixed remuneration, if any, payable to that worker and which are referred to in the National Minimum Wage Regulations 2017; but

(II) exclusive of the additional remuneration of 400 rupees for the year 2019;

(iii) an allowance, calculated in accordance with paragraph (3), where that employee-

(A) is a full-time employee, in respect of the month in which the allowance is payable; and

(B) derives, in that month, a basic wage or salary, exceeding the amount referred to in subparagraph (b)(i)(B) or (b)(ii)(B) but less than 9,000 rupees.

(2) Where an employee has more than one full-time employment, he shall benefit from an allowance, if so entitled, only in respect of the employment where his basic salary is the highest.

(3) The allowance payable under —

(a) paragraph (1)(a)(iii) shall be the difference between the employee's basic wage or salary, which is inclusive of the additional remunerations of 360 rupees for the year 2018 and of 400 rupees for the year 2019, and 9,400 rupees, but shall not exceed 860 rupees for an employee of an export enterprise or 500 rupees for any other employee;

(b) paragraph (1)(b)(iii) shall be the difference between the employee's basic wage or salary, which is inclusive of the additional remunerations of 360 rupees for the year 2018 and of 400 rupees for the year 2019, and 9,000 rupees, but shall not exceed 460 rupees for an employee of an export enterprise or 100 rupees for any other employee;

(4) Any allowance payable under these regulations shall be credited by the Director-General to a bank account in the name of the employee who shall submit details of his bank account to the Director-General in such form and manner as the Director-General may determine.

5. The Director-General may, for the month of December, pay to every eligible employee, in addition to the allowance referred to in regulation 4, another allowance which is equivalent to the allowance payable under regulation 4.

6. (1) Subject to paragraph (2), every employer shall, not later than 20 days after the end of every

month, submit to the Director General, in such form and manner as the Director-General may determine, a list of employees who take up employment during the preceding month and whose basic wage or salary and the additional remunerations of 360 rupees for the year 2018 and of 400 rupees for

the year 2019, do not exceed 9,400 rupees, together with such other information and particulars as the Director-General may require for payment of allowance under these regulations.

(2) Where an employer submits a record pursuant to section 17(1) of the National Pensions Act or section 100 of the Income Tax Act, not later than 20 days after the end of the month in respect of which the contributions or PAYE are payable, he shall not, in respect of that month, submit the information required to be submitted under paragraph (1), unless otherwise required by the Director-General.

7. Where an employee has been paid an allowance in excess of the amount to which he is entitled to under these regulations, the Director-General may recover the excess amount —

(a) in any subsequent month; or

(b) in the manner provided for under Part XI of the Income Tax Act.

8. Where an employee has made an application to the Director-General for Negative Income Tax allowance under section 150A of the Income Tax Act, he shall be deemed to have also made an application under these regulations.

9. These regulations shall be deemed to have come into operation on 1 January 2019.

Made by the Minister, with the concurrence of the Minister to whom responsibility for the subject of finance is assigned, on 4 February 2019.