



BANGKO SENTRAL NG PILIPINAS

OFFICE OF THE GOVERNOR

CIRCULAR NO. 1066

Series of 2019

Subject: The New Digital Manual of Regulations for Non-Bank Financial Institutions (MORNBFI) as of 31 December 2018

The Monetary Board (MB), in its Resolution No. 1771 dated 15 November 2019, approved the adoption of the new Digital Manual of Regulations for Non-Bank Financial Institutions (MORNBFI) as of 31 December 2018. The MORNBFI covers regulations governing quasi-banks (Q regulations), non-stock savings and loans associations (S regulations), pawnshops (P regulations), trust corporations (T regulations), non-bank credit card issuers (CC regulations), and other non-bank financial institutions under the supervision of the Bangko Sentral ng Pilipinas (N regulations). A PDF version of the new MORNBFI is available in the BSP website (www.bsp.gov.ph).

Section 1. Key enhancements of the new MORNBFI include, among others, a more logical arrangement and broader description of Section titles, redesigned Section numbering to provide greater flexibility in codifying regulations, and use of a one-column lay-out for easier readability in an electronic device. A summary of amendments is shown in Annex A.

Section 2. This Circular shall take effect fifteen (15) calendar days following its publication either in the Official Gazette or in a newspaper of general circulation.

FOR THE MONETARY BOARD:

A handwritten signature in black ink, appearing to read "Benjamin E. Diokno".

BENJAMIN E. DIOKNO

Governor

4 December 2019

**SUMMARY OF AMENDMENTS OF THE
MANUAL OF REGULATIONS FOR NON-BANK FINANCIAL INSTITUTIONS (MORNBFI)**

Table I. Deletion of certain provisions of the MORNBFI that have already prescribed

Reference No.	Certain portions to be deleted
Q- Regulations	
4701Q.8	Transitory provision
4780Q.7	
	Transitory provisions of :
4103Q	- Application for a certificate of authority from the Bangko Sentral
4304Q.10	- Minimum required disclosure
4780Q.11	- Outsourcing of services by Electronic Money Issuers (EMIs) to Electronic Money Network Service Providers (EMNSP)
	Footnote No. 1 of:
4409Q.2	- Lending and investment disposition
4409Q.17	- Trust fund of pre-need companies
4410Q	- Unit Investment Trust Fund/Common Trust Funds
4411Q.4	- Lending and investment disposition
4441Q	- Securities Custodianship and Securities Registry Operations
4425Q.1	- To trustor, beneficiary, principal
4409Q.9	2 nd paragraph Item a. and footnote No. 2 on Personal management trust
4254Q	Item b.ii. and iii. on Composition of Reserves
4403Q	Item q. on Definitions
4409Q.2	Item g. on Lending and investment disposition
4409Q.6	Item b. on Other applicable regulations on loans and investments – trust and other fiduciary account
4411Q.8	
4409Q.8	Item a. on Tax-exempt individual trust accounts
4411Q.10	
4410Q	2 nd paragraph on Unit Investment Trust Fund/Common Trust Funds
	Reference to “peso denominated CTFs and such other managed peso funds”
4405Q.6	- Composition of reserves
4405Q.7	- Computation of reserve position
4405Q.8	- Reserve deficiencies; sanctions
4405Q.9	- Report of compliance
4410Q.1	Definition of terms are transferred to Section 403 – Q
4409Q.9	
4601Q.2	Item f(2) on Reverse repurchase agreements with the Bangko Sentral
4625Q	Statement of policy provisions (1 st to 4 th paragraph)

Reference No.	Certain portions to be deleted
4625Q.2 (transfer to Sec. 613.Q) 4625Q.3-4 4625Q.6 4625Q.8-9 4625Q.14	Provisions on Definition of terms; Documentation; Tenor/maturity and settlement Cancellation, roll overs or non-delivery of FX forwards; Compliance with anti-money laundering rules; Reporting requirements; Sanctions
4807Q.4	2 nd paragraph of subtopic Electronic submission of report
Various Section/ Subsection	All reference to CTF and UIT Funds shall be replaced with UITF
4394Q.10 Q-28	Transfer/Sale of Non-Performing Assets to a Special Purpose Vehicle or to an Individual
Q-28a	Accounting Guidelines on the Sale of Non-Performing Assets to Special Purpose Vehicles and to Qualified Individuals for Housing Under "The Special Purpose Vehicle (SPV) Act of 2002"
Q-28b	Significant Timelines Relative to the Implementation of R.A. No. 9182, also known as the "Special Purpose Vehicle Act", as Amended by R.A. No. 9343
Q-32	Rules and Regulations on Common Trust Funds
Q-47a	Access of Trust Departments/Entities Which are Counterparties in the Term Deposit Facility (TDF) and the Overnight Deposit Facility (ODF) of the Bangko Sentral
S- Regulations	
4116S	Transitory provision
4642S.7	
4141S.5	Footnote No. 1 of Duties and responsibilities
4337S	Last sentence of the footnote No. 1
4402S	Item a. Cooling-off period on Fair treatment
	Transitory provision of:
4304S.10	- Minimum required disclosure
4642S.11	- Transitory provision of subtopic Outsourcing of services by Electronic Money Issuers (EMIs) to Electronic Money Network Service Providers (EMNSP)
N- Regulations	
	Transitory provision of:
4312N.10	- Minimum required disclosure
4642N.11	- Outsourcing of services by Electronic Money Issuers (EMIs) to Electronic Money Network Service Providers (EMNSP)
	Footnote # 1 of:
4144N	- Securities Custodianship and Securities Registry Operations
4197N	- Credit Risk Management
Appendix N-5	Item D.2.

Table II – Amendment of certain provisions of the MORNBFI

Old Reference	New Reference	Amended provision
Q- Regulations		
4406Q.9	412-Q on Outsourcing services in trust departments	xxx The rules on outsourcing of functions for non-banks as shown in Appendix Q-37 shall be adopted insofar as they are applicable to trust departments of QBs performing trust and other fiduciary business and investment management activities.
4405Q.6	Section 417-Q 2 nd paragraph on Composition of Reserve	For purposes of this Section, xxx reserve requirement shall not earn interest.
4414Q	Section 421-Q 1 st paragraph on Authority to Perform Investment Management	xxx. Entities whose articles of incorporation ¹ or any amendments thereto, include the purpose or power xxx. ¹ SEC Memorandum Circular No. 14 dated 8 December 2017, as amended by Circular No. 9 dated 18 July 2018.
None	S (002-S), P (002-P) and N (001-N)	Codification of the BSP supervisory enforcement policy under Circular No. 875 dated 15 April 2015, to align with the Q-regulations.

Table III. Renumbering of Sections/Subsections

1. Q-Regulations		1. Q-Regulations	
Old Sections/Subsections	New Section	Old Sections/Subsections	New Section
4001Q, 4001Q.1	001-Q	4173Q	141-Q
4002Q	131-Q	4174Q, 4174Q.1 - 4174Q.2	142-Q
4009Q	002-Q	4175Q	144-Q
4101Q, 4101Q.1 - 4101Q.4, 4101Q.6 - 4101Q.7	101-Q	4176Q, 4176Q.20	145-Q
4102Q, 4102Q.1, 4103Q - 4106Q	102-Q	4177Q, 4177Q.1 - 4177Q.9	147-Q
4108Q, 4108Q.1, 4108Q.3	103-Q	4178Q, 4178Q.1 - 4178Q.20	143-Q
4111Q - 4113Q	121-Q	4179Q, 4179Q.1 - 4179Q.11	146-Q
4115Q, 4115Q.1, 4115Q.3, 4115Q.9	125-Q	4180Q, 4180Q.1 - 4180Q.6	161-Q
4115Q.5	126-Q	4182Q, 4182Q.1 - 4182Q.6	148-Q
4115Q.6	127-Q	4183Q, 4183Q.1 - 4183Q.5	149-Q
4116Q, 4116Q.1 - 4116Q.7	124-Q	4185Q, 4185Q.1 - 4185Q.5	162-Q
4117Q	128-Q	4186Q, 4186Q.1 - 4186Q.6	163-Q
4118Q	129-Q	4189Q	164-Q
4119Q	130-Q	4190Q, 4190Q.2 - 4190Q.4	173-Q
4136Q, 4136Q.1 - 4136Q.2, 4136Q.4 - 4136Q.5, 4136Q.7, 4136Q.10	123-Q	4190Q.5 - 4190Q.7	174-Q
4137Q	122-Q	4191Q, 4191Q.1, 4191Q.3	171-Q
4141Q	131-Q	4192Q, 4192Q.1 - 4192Q.3, 4192Q.18	172-Q
4142Q, 4142Q.1 - 4142Q.5, 4143Q, 4143Q.1 - 4143Q.2	132-Q	4193Q	003-Q
4143Q.3, 4143Q.4 - 4143Q.6	137-Q	4199Q, 4299Q, 4399Q, 4599Q, 4699Q, 4799Q, 4999Q	001-Q and 002-Q
4144Q, 4144Q.1 - 4144Q.3	133-Q	4235Q, 4235Q.1 - 4235Q.6, 4235Q.8, 4235Q.12, 4235Q.15	201-Q
4145Q, 4145Q.1 - 4145Q.3	134-Q	4236Q	202-Q
4146Q, 4146Q.1 - 4146Q.3, 4147Q	135-Q	4237Q, 4237Q.1 - 4237Q.3	203-Q
4148Q, 4148Q.1 - 4148Q.4	136-Q	4238Q	204-Q
4149Q	181-Q	4239Q, 4239Q.3, 4239Q.5 - 4239Q.7	205-Q
4150Q, 4150Q.1 - 4150Q.6	137-Q	4241Q	221-Q
4151Q, 4151Q.1 - 4151Q.8	104-Q	4253Q	211-Q
4160Q, 4160Q.1, 4160Q.3, 4160Q.10 - 4160Q.11	105-Q	4254Q, 4254Q.1, 4254Q.3 - 4254Q.4	212-Q
4161Q, 4162Q, 41101Q, 41101Q.1 - 41101Q.3	111-Q	4255Q	213-Q
		4256Q	214-Q
		4257Q	215-Q

1. Q-Regulations

Old Sections/Subsections	New Section
4270Q	231-Q
4278Q	232-Q
4281Q, 4281Q.1	241-Q
4301Q.6	341-Q
4303Q, 4303Q.1 - 4303Q.2, 4303Q.5	342-Q
4304Q, 4304Q.1, 4304Q.3 - 4304Q.4, 4304Q.10 - 4304Q.12, 4304Q.15	301-Q
4305Q, 4305Q.1 - 4305Q.8	304-Q
4306Q, 4306Q.1 - 4306Q.2, 4306Q.7, 4309Q.4	303-Q
4307Q, 4307Q.1 - 4307Q.5	305-Q
4309Q.4, 4311Q	302-Q
4326Q, 4326Q.1	321-Q
4327Q, 4328Q - 4328Q.1	322-Q
4328Q.5	323-Q
4329Q	324-Q
4330Q, 4330Q.1	325-Q
4331Q - 4332Q	326-Q
4333Q	327-Q
4334Q	328-Q
4336Q	329-Q
4340Q	330-Q
4343Q, 4343Q.1 - 4343Q.4	312-Q
4350Q, 4350Q.1 - 4350Q.3	311-Q
4381Q, 4383Q	351-Q
4382Q	352-Q
4388Q, 4388Q.1, 4388Q.3 - 4388Q.5	361-Q
4394Q, 4394Q.2 - 4394Q.3, 4394Q.15	362-Q
4401Q	401-Q
4402Q	402-Q
4403Q, 4410Q.1	403-Q
4404Q, 4404Q.3 - 4404Q.4	411-Q
4405Q, 4405Q.1 - 4405Q.4	416-Q
4405Q.5 - 4405Q.9	417-Q

1. Q-Regulations

Old Sections/Subsections	New Section
4406Q, 4406Q.1 - 4406Q.4, 4406Q.9 - 4406Q.10	412-Q
4407Q	438-Q
4408Q, 4408Q.9	419-Q
4409Q, 4409Q.1 - 4409Q.9, 4409Q.16 - 4409Q.17	413-Q
4410Q, 4410Q.2 - 4410Q.14	414-Q
4411Q, 4411Q.1 - 4411Q.10	415-Q
4413Q	418-Q
4414Q, 4414Q.1 - 4414Q.2	421-Q
4415Q, 4415Q.1 - 4415Q.4	424-Q
4416Q	422-Q
4418Q	426-Q
4419Q	423-Q
4420Q	425-Q
4421Q, 4425Q, 4425Q.1 - 4425Q.3	435-Q
4422Q	432-Q
4423Q	433-Q
4424Q	434-Q
4426Q, 4426Q.1 - 4426Q.3	436-Q
4427Q	437-Q
4428Q	439-Q
4429Q	440-Q
4441Q, 4441Q.1 - 4441Q.14, 4441Q.29	431-Q
4499Q	499-Q
4501Q	501-Q
4502Q	502-Q
4503Q	503-Q
4504Q	504-Q
4601Q, 4601Q.1 - 4601Q.3, 4601Q.5 - 4601Q.8	601-Q
4602Q, 4602Q.1	611-Q
4611Q, 4611Q.1 - 4611Q.6	613-Q
4625Q, 4625Q.7	621-Q
4651Q, 4651Q.1 - 4651Q.20	622-Q
4661Q, 4661Q.1 - 4661Q.8	612-Q

1. Q-Regulations

Old Sections/Subsections	New Section
4701Q, 4701Q.1 - 4701Q.8, 4701Q.12 - 4701Q.13	701-Q
4780Q, 4780Q.1 - 4780Q.7, 4780Q.11	702-Q
4801Q	902-Q
4802Q	903-Q
4803Q	904-Q
4804Q	905-Q
4805Q, 4805Q.1 - 4805Q.5	911-Q
4806Q, 4806Q.1, 4806Q.3- 4806Q.4	921-Q
4806Q.2	923-Q
4807Q, 4807Q.1 - 4807Q.7	922-Q
4808Q, 4808Q.1 - 4808Q.4	924-Q
4809Q	931-Q
4810Q	901-Q
4811Q	941-Q
4813Q	942-Q
4901Q.1	1101-Q
4902Q, 4902Q.1, 4902Q.4	1102-Q
4903Q	1141-Q
4921Q	251-Q
4931Q, 4931Q.1 - 4931Q.6	1131-Q
4932Q, 4933Q	1132-Q
4950Q, 4950Q.1 - 4950Q.4, 4950Q.6 - 4950Q.8	1111-Q
4960Q, 4960Q.1 - 4960Q.8	1121-Q
41001Q, 41001Q.1 - 41001Q.2	1001-Q
41002Q, 41002Q.1 - 41002Q.5	1002-Q
41003Q	1003-Q
41205Q, 41205Q.1 - 41205Q.8	801-Q
41206Q, 41206Q.1 - 41206Q.4	802-Q

1.a. Appendices of Q regulations

Old No.	New No.
Q - 1	Q-1
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Q - 3-c	Q-5
Q - 3-e	Q-6
Q - 3-f	Q-7
Q - 4	Q-8
Q - 4-a	Q-9
Q - 4-b	Q-10
Q - 4-c	Q-11
Q - 5	Q-12
Q - 6	Q-13
Q - 10	Q-14
Q - 11	Q-15
Q - 12	Q-16
Q-13-b	Q-17
Q - 14	Q-18
Q - 15	Q-19
Q - 18	Q-20
Q - 19	Q-21
Q - 20	Q-22
Q-20-a	Q-23
Q - 21	Q-24
Q - 21a	Q-25
Q - 22	Q-26
Q-22-a	Q-27
Q - 24	Q-28
Q - 29	Q-29
Q - 30	Q-30
Q - 31	Q-31
Q - 33	Q-32
Q - 34	Q-33
Q-34-a	Q-34
Q - 35	Q-35
Q - 37	Q-36
Q - 38	Q-37
Q-38-a, Q-38-b	Q-38
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Q - 40	Q-40
Q - 42	Q-41
Q - 43	Q-42
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1.a. Appendices of Q regulations

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Q-46b	Q-47
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Q-48a	Q-50
Q - 49	Q-51
Q-50	Q-52
Q-51	Q-53
Q-52	Q-54
Q-53	Q-55
Q-55	Q-56
Q-56	Q-57
Q-57	Q-58
Q-57b	Q-59
Q-58	Q-60
Q-59a	Q-61
Q-59b	Q-62
Q-59c	Q-63
Q-59d	Q-64
Q-59e	Q-65
Q-59f	Q-66
Q-60	Q-67
Q-62	Q-68
Q-63	Q-69
Q-64	Q-70
Q-65	Q-71
Q-66	Q-72
Q-67	Q-73
Q-68	Q-74
Q-69	Q-75
Q-70	Q-76
Q-71	Q-77
Q-72	Q-78
Q-74	Q-79
Q-75	Q-80
Q-76	Q-81
Q-77	Q-87
Q-44b	Q-82
Q-44c	Q-83
Q-44d	Q-84
Q-44e	Q-85
Q-44f	Q-86

2. S- Regulations

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4101S, 4101S.1 - 4101S.2	102-S
4102S, 4102S.1 - 4102S.7	103-S
4106S, 4106S.1, 4106S.7	121-S
4116S	122-S
4117S	123-S
4118S	124-S
4119S	125-S
4126S, 4126S.1 - 4126S.2	126-S
4141S, 4141S.1 - 4141S.5	131-S
4142S, 4142S.1 - 4142S.3, 4148S	132-S
4143S, 4143S.1 - 4143S.4, 4143S.6	135-S
4144S, 4144S.1 - 4144S.2	133-S
4145S	152-S
4146S	112-S
4147S	134-S
4151S, 4151S.1 - 4151S.4	104-S
4156S	106-S
4161S, 4161S.1 - 4161S.2	161-S
4162S, 4162S.1 - 4162S.3	162-S
4163S, 4163S.1 - 4163S.5	152-S
4164S, 4164S.1 - 4164S.6	153-S
4171S, 4172S, 4172S.1 - 4172S.2	163-S
4174S	142-S
4180S, 4180S.1 - 4180S.6	151-S
4181S	164-S
4182S, 4183S	105-S
4184S, 4184S.1 - 4184S.2	171-S
4189S	154-S
4190S	113-S
4192S	003-S
4193S	141-S
4194S	143-S
4195S	144-S
4196S, 4196S.1 - 4196S.9	145-S
4197S, 4197S.1 - 4197S.6	146-S
4198S, 4198S.1 - 4198S.5	147-S
4199S, 4299S, 4399S, 4699S	002-S
4201S	201-S
4206S, 4207S, 4208S	202-S
4209S	213-S
4222S, 4223S	203-S
4241S	211-S

2. S- Regulations

Old Sections/Subsections	New Section
4242S, 4242S.1 - 4242S.2	212-S
4261S, 4261S.1 - 4261S.6	221-S
4286S	231-S
4301S, 4301S.1, 4302S	301-S
4303S, 4303S.1 - 4303S.2	305-S
4304S, 4304S.3 - 4304S.4, 4304S.10 - 4304S.13, 4304S.15	301-S
4305S, 4305S.3 - 4305S.6	306-S
4306S, 4306S.1 - 4306S.4	307-S
4307S, 4307S.1 - 4307S.5	302-S
4308S	309-S
4309S	310-S
4321S	303-S
4337S, 4337S.1 - 4337S.4	304-S
4356S	321-S
4357S	322-S
4358S	323-S
4370S	324-S
4391S	331-S
4391S.3	332-S
4392S	310-S
4401S, 4401S.1 - 4401S.2	701-S
4402S, 4402S.1 - 4402S.5	702-S
4403S	703-S
4501S, 4501S.1 - 4501S.3	111-S
4601S, 4601S.1	811-S
4631S	182-S
4641S	401-S
4642S, 4642S.1 - 4642S.7, 4642S, 4642S.11	402-S
4650S	822-S
4651S	181-S
4652S	821-S
4653S	001-S
4654S	801-S
4655S	812-S
4656S	101-S
4657S, 4657S.1, 4657S.3, 4657S.9 - 4657S.10	107-S
4660S	241-S
4691S, 4691S.9	601-S
4695S	602-S
4705S, 4705S.1 - 4705S.8	501-S
4706S, 4706S.1 - 4706S.2, 4706S.4	502-S

2.a. Appendices of S-Regulations

Old No.	New No.
S-1	S-1
S-2	S-2
Annex S-2-a	S-3
S-3, Annex S-3-a, Annex S-3-b, Annex S-3-c	S-4
S-4	S-5
S-5	S-6
S-8	S-7
S-9	S-8
S-10	S-9
S-12	S-10
S-13	S-11
S-13	S-12
S-14	S-13

3. P- Regulations

Old Sections/Subsections	New Section
4101P, 4101P.1 - 4101P.2	101-P
4101P.4 - 4101P.5	103-P
4101P.6	702-P
4102P	102-P
4103P, 4103P.1 - 4103P.4	103-P
4104P, 4184P	122-P
4106P, 4107P.1, 4111P, 4111P.1, 4221P.1	121-P
4107P	201-P
4112P	201-P
4116P	131-P
4121P	106-P
4126P, 4126P.1, 4157P	104-P
4131P, 4157P	107-P
4136P	161-P
4141P, 4171P, 4171P.1 - 4171P.4	151-P
4142P, 4142P.1 - 4142P.2	131-P
4142P.3	103-P
4143P, 4143P.1 - 4143P.7	132-P
4146P	141-P
4147P, 4177P	142-P
4151P	106-P
4152P, 4152P.1	104-P
4153P, 4154P	108-P
4155P	172-P
4156P, 4181P.1 - 4181P.2	105-P
4158P	171-P
4161P	112-P
4164P	162-P
4166P, 4166P.1	301-P
4167P, 4302P	302-P
4168P, 4168P.1, 4301P.2, 4321P, 4321P.1	311-P
4169P, 4169P.1, 4323P, 4323P.1	313-P
4170P, 4322P	312-P
4172P	113-P
4174P	141-P
4176P, 4176P.1, 4303P, 4303P.2	303-P
4181P, 4325P	321-P
4182P, 4183P.1	108-P
4184P	122-P

3. P- Regulations

Old Sections/Subsections	New Section
4186P	601-P
4187P, 4187P.1 - 4187P.3	602-P
4190P	162-P
4191P, 4191P.1 - 4191P.3	161-P
4193P	142-P
4194P, 4194P.1 - 4194P.6	143-P
4195P, 4195P.2 - 4195P.5, 4196P	144-P
4201P, 4201P.1, 4651P, 4651P.1	001-P
4202P	172-P
4206P	103-P
4207P	702-P
4211P	703-P
4216P	701-P
4281P	201-P
4301P, 4301P.1	301-P
4301P.3	161-P
4305P, 4305P.1	304-P
4401P	601-P
4402P, 4402P.1 - 4402P.3	602-P
4501P, 4501P.1 - 4501P.3	111-P
4641P	114-P
4650P	703-P
4691P, 4691P.1 - 4691P.3	501-P
4692P	172-P
4700P	701-P
4705P, 4705P.1 - 4705P.8	401-P
4706P, 4706P.1 - 4706P.2, 4706P.4	402-P

3.a. Appendices of P-Regulations

Old No.	New No.
P-1	P-1
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P-3	P-3
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P-11	P-5
P-12	P-6
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P-15	P-9
P-16	P-10
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4. N- Regulations

Sections/Subsections	New Section
4101N, 4101N.1	1003-N
4102N	1001-N
4103N, 4103N.1 - 4103N.3	201-N
4104N, 4104N.9	601-N
4109N.16	1005-N
4110N, 4110N.1 - 4110N.3	101-N
4140N, 4140N.1	112-N
4143N, 4143N.1 - 4143N.4, 4143N.6	113-N
4144N, 4144N.1- 4144N.14, 4144N.29	1002-N
4145N	111-N
4150N	1004-N
4157N	804-N
4158N	805-N
4161N	141-N
4162N, 4162N.1- 4162N.3	143-N
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5. T- Regulations

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