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**The Code on Social Security, 2020**

**Section 47 - Contributions, etc., due to corporation to have priority over other debts**

Notwithstanding anything contained in any other law for the time being in force, any amount due under this Chapter shall be the charge on the assets of the establishment to which it relates and shall be paid in priority in accordance with the provisions of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).