कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
श्रम एवं रोजगार मंत्रालय, भारत सरकार
Ministry of Labour and Employment
Government of India

सत्यमेव जयते

No. EPFO/RO/KOL/AMNESTY CELL/2026/ 78 Date: 22/7/26

To
The Chairman,
Eastern India Regional Council,
The Institute of Chartered Accounts of India (ICAI)
1. ICAI Bhawan, 382/A, Prantik Pally, Rajdanga,
(Near Acropolis Mall Beside Garden High School)
Kasba, Kolkata – 700107
2. ICAI Bhawan, 7, Anandilal Poddar Sarani, Russell Street,
Kolkata - 700071

Sub: Launch of AMNESTY 2026 for regulation of exemption status of Provident Fund Trusts recognized under the Income Tax Act, 1961 (43 of 1961) but not granted formal exemption under the Employees' Provident Fund & Miscellaneous Provisions Act, 1952/ the Code on Social Security, 2020 – reg.

Madam/ Sir,

The Central Government vide notification no. G.S.R 525 (E) dated 29.06.2026 has notified the Employees' Provident Fund Scheme, 2026 under the Code on Social Security, 2020. Part-C of the said Scheme introduces AMNESTY, 2026, for a period of 6 months (Copy enclosed), as a one time opportunity for regularization of exemption status of PF Trusts that are recognized under the IT Act, 1961, but which have not so far been granted formal exemption under Section 17 of the repealed EPF & MP Act, 1952 or 143 of the Code on Social Security, 2020.

The scheme is designed for the regularization of the exemption status of Provident Fund Trusts that are recognized under the Income Tax Act, 1961, but have not so far been granted formal exemption under section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (the Repealed Act) or section 143 of the Code on Social Security,2020.

Because, Chartered Accountants serve as key financial advisors to these establishments, your esteemed institution is uniquely positioned to bridge the gap and to make the scheme successful. Further, it has been felt necessary to undertake active publicity of the details of the AMNESTY, 2026 scheme among all registered members and practicing firms under ICAI. It is requested to ask such category of establishments to contact the undersigned/ Nodal Officer.

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It is also requested to kindly share the details of such Trusts viz., Name of the Establishment/ Trust, Address, Phone number and EMAIL IDs for further follow – up at our end.

We look forward to your proactive support in ensuring eligible establishments/ Trusts utilize this one-time regularization window effectively.

Yours faithfully,

Shib Prasad Bhattacharya

[Shib Prasad Bhattacharya]
Asstt. P.F. Commissioner/
Nodal Officer (AMNESTY – 2026)
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any amount deposited under section 7-O of the Rcpealed Act or under sub-section (3) of section 23 of the Code for preferring an appeal under section 7-I of the Repealed Act or section 23 of the Code, as the case may be, and deposited with the Employees' Provident Fund Organisation shall be considered as valid deposit by the establishment under the Repealed Act and shall be regulated as under:

(i) the differential amount between the amount calculated as damages payable under sub-paragraph (7) and the deposited amount under section 7-O of the Repealed Act or under sub-section (3) of section 23 of the Code shall be paid by the establishment;

(ii) where the differential amount deposited under section 7-O of the Repealed Act or under sub-section (3) of section 23 of the Code exceeds the amount calculated as damages payable under sub-paragraph (7) is more, the differential excess of amount shall be adjusted first against any other order issued under section 14 B of the Repealed Act or any notice to be issued under section 128 of the Code for any subsequent period of delay in remittances towards the contributions payable by the establishment.

(11) The Central Provident Fund Commissioner shall issue operational guidelines.

C. AMNESTY, 2026.— (1) The provisions relating to exempted establishments shall be called "AMNESTY, 2026".

(2) It shall remain valid for a period of six months from the date of notification of this Scheme.

(3) The duration may further be extended for a period not exceeding six months on the recommendations of the Central Board.

(4) The exempted establishments which have applied for the Amnesty, 2026, amnesty shall be granted retrospectively under section 17 of the Repealed Act read with paragraphs 27 and 27A of the Employees' Provident Funds Scheme, 1952 and section 143 of the Code.

Explanation: For the purpose of this paragraph, this provision shall apply to establishments that have been operating a Provident Fund Trust on the basis of recognition under the Income Tax Act, 1961 (43 of 1961) but do not have a formal notification of grant of exemption by the appropriate Government under the Code or the Repealed Act.

(5) The following categories of establishments are eligible for Amnesty, 2026:

(i) **Category–I:** The establishments seeking exemption regularisation retrospectively for their Provident Fund Trusts and have already started compliance as an un-exempted establishment or are opting for prospective compliance as an un-exempted establishment and are further sub-categorised as under:

(a) Trusts maintained for excluded employees; or

(b) Trusts maintained for non-excluded employees, under the Employees' Provident Funds Scheme, 1952;

(ii) **Category–II**: The establishments seeking exemption regularisation retrospectively for their Provident Fund Trusts and opting for continuance as an exempted establishment under the Code.

(6) Provisions of Amnesty, 2026 for Category- I establishment: -

(i) retrospective exemption of the establishment and recognition of the Trust from inception to the cut-off date i.e. the date from which complying as un-exempted or such future date (not beyond the validity period) from which it is proposed by the establishment to comply as an un-exempted establishment;

(ii) the period for which the Trust has been operating shall be deemed to satisfy the three-year compliance as un-exempted that is required under the rules pertaining to grant of exemption issued by the Government under the Code;

(iii) the minimum requirement for the number of employees and / or corpus required under the rules pertaining to grant of exemption issued by the Government under the Code shall be waived;

(iv) transfer from Provident Fund balances to the Employees' Pension Scheme, 1995 and /or the Employees' Pension Scheme, 2026 shall be allowed in respect of non-excluded employees who are in service as on the cut-off date and who were mandatorily required to become members of Employees' Pension Scheme, 1995, but had not been made a member earlier;

(v) the establishment shall not be treated in default merely on the grounds that exemption of the establishment and the Trust did not have a formal approval and notification and there shall be no proceedings for assessment of dues provided that the rate of contributions and interest credited to member accounts are at par or better than the statutory rates:

Provided that in case any such proceeding has been pending shall be withdrawn and stand abated;

(vi) the establishment shall not be treated in default merely on the grounds that exemption of the establishment and the Trust did not have a formal approval and notification and there shall be no proceedings for assessment of damages and interest carried out provided the rate of contributions and interest credited to member accounts are at par or better than the statutory rates:

Provided that in case any such proceeding has been commenced (but not completed) they will be withdrawn and stand abated;

(vii) the assessment of dues and related damages and interest shall be applicable in respect of any left-out employees and apply in case of delay in transfer of Funds from the establishment to the Trust or in transfer of Funds under paragraph 28 of the Employees' Provident Funds Scheme, 1952;

(viii) in case, any proceeding for assessment of dues, damages, interest has been completed and orders issued, such orders shall be held void *ab-initio* and any amount that has been recovered shall be allowed to be adjusted against future dues of the establishment, subject to appeal under section 23 of the Code;

(ix) the establishment shall be liable for such surcharge as may be specified in the Employees' Provident Funds Scheme, 1952 for any violation or deviation from the pattern of investment specified by the

Government from time to time in respect of exempted establishments from the inception of the Trust till the date of compliance as un-exempted establishment;

(7) **Responsibility of establishments availing Amnesty, 2026:**

(i) the establishments shall make an application to the Central Government specified by the Central Provident Fund Commissioner for availing the benefits of the Amnesty, 2026;

(ii) the establishment shall provide the list of employees who are contributing or are in service as on the cut-off date as well as those employees, who have left service but whose accounts are not yet settled along with the accumulations in their credit as on that date and any liability arising out of any dispute related to services and benefits by employees for the period prior to the cut-off date, shall be borne by the employer;

(iii) the establishment shall ensure that the accounts of the Trust including the ledger account of individual members have been audited by a Chartered Accountant as on the cut-off date;

(iv) any disputes of membership, contributions and benefits paid in respect of employees who left service in the past and whose accounts were settled by the Trust or claims of service in the past will continue to be handled by the establishment and any liability arising out of any dispute related to services and benefits by employees for the period prior to the cut-off date shall be borne by the employer;

(v) the establishment shall provide the details of investments made and further transaction, if any, from date of inception of the trust till the cut-off date to Commissioner for verification by such experts or expert agencies, as may be specified by Commissioner;

(vi) the establishment shall make good any losses that had arisen in the sale and purchase of securities by the trust and to pay any surcharge or penalty for deviation from the pattern of investment;

(vii) any liability arising out of any short comings and / or irregularities noticed in the management of accounts and handling of funds and investments in the course of Audits and Compliance Audit of the trust shall be borne by the employer;

(viii) the establishment shall ensure that transfer of corpus from Trust to the Fund is carried out in the manner and in the time frame communicated to them by the Commissioner, if not already done;

(ix) the establishment shall render full co-operation and assistance by production of records of the Trust and Establishment on demand by the EPF authorities;

(x) the establishment shall ensure that any Compliance Audit and Special Audit directed by the EPF authorities are completed within three months from the date of application for the Amnesty;

(xi) the charges for the Special Audit as intimated by the EPF authorities shall be borne by the establishment;

(8) **Procedure to be followed by Employees' Provident Fund Organisation.-** The Employees' Provident Fund Organisation (the EPFO) shall follow the procedure specified as under:

(i) the EPFO shall accept the application from the establishments and provide guidance and support in completing the formalities;

(ii) the EPFO shall take parallel actions and complete the Compliance Audit and assignment of Special Audit agency and completion of special audit within six months of the establishment submitting the audited accounts of the Trust and submitting all the documents sought by the EPFO offices;

(iii) the EPFO shall communicate shortcomings and dues, surcharges and penalties that would be payable by the establishment in a time bound manner and also address any objections and grievances raised by the establishment;

(iv) the EPFO shall ensure the issuance of public notice of the intention of the establishment to comply as an un-exempted establishment and regularization of the exemption status and address any objection or grievance raised by affected persons;

(v) in the case of establishments, which apply for a prospective cut-off date, after orders of the Government allowing compliance as un-exempted establishment from a particular cut-off date, the EPFO shall ensure smooth transfer of funds from Trust to Fund and crediting of balances to individual accounts;

(vi) a time frame of six months shall be allowed to the establishment to complete audits and updating of accounts from the date of their applications;

(9) Provisions of Amnesty, 2026 for Category- II establishment .-

The establishments classified as Category-II, in addition to the conditions specified in sub-paragraph 8, shall also comply with the provisions of the Code, the rules framed thereunder and this Scheme.

(10) Additional conditions.- The additional conditions for grant of Amnesty are specified as under:

(i) the rate of contributions and interest thereon shall not be less favourable than the Provident Fund benefits extended to employees of un-exempted establishments and the deficiency in interest or the contributions shall be borne by the employer;

(ii) the provisions of paragraph ……… shall apply in cases of levy of damages by way of penalty under section 14B of the Repealed Act and the Employees' Provident Funds Scheme, 1952;

(iii) the provisions of paragraph …… shall be applicable on such establishments in cases of evasion in membership;

(iv) the membership to the Employees' Pension Scheme, 1995 from a retrospective date shall not be permissible under this scheme except in eligible cases under the Employees' Pension Scheme, 1995:

Provided that diversion of funds from the employer's Provident Fund share to the Employees' Pension Fund, 1995 and / or the Employees' Pension Scheme, 2026 shall be allowed in such cases;

(v) the establishment shall update KYC requirements of the employees of the establishments participating in the Trust.

(11) Issuance of order: The appropriate Government shall issue final orders regarding admissibility of the Amnesty, 2026 within six months of receipt of application in complete form.