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कर्मचारी भविष्य निधि संगठन

**Employees' Provident Fund Organisation**

श्रम एवं रोजगार मंत्रालय, भारत सरकार

Ministry of Labour and Employment, Government Of India

मुख्य कार्यालय/ Head Office

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File No. IWU/7(14)2008/Singapore

Dated:

14 MAR 2017

To,

All Addl. CPFCs (Zones)

All Regional PF Commissioners in Charge of ROs and SROs

**Subject : Special Provision in respect of International Workers-- Exemption granted under the Comprehensive Economic Cooperation Agreement between the Republic of India and the Republic of Singapore (CECA-2005) to Singapore citizens working in India from contributing to social security schemes in India - Clarification regarding.**

Under the provisions of Para 83 (1) read with substituted clause of Para 2(f)(ii) of the EPF Scheme 1952 in respect of International Workers, the term "Excluded Employee" has been explained with reference to the definition of International Worker, which reads as follows

Para 2 (f) ( ii ) :- " Excluded employee " means an "International Worker" is one who is contributing to a social security programme of his country of origin, either as a citizen or a resident, with whom India has entered into a bilateral comprehensive economic agreement containing clause on social security prior to 1st October 2008, which specifically exempts natural persons of either country to contribute to the social security fund of the host country".

The Comprehensive Economic Cooperation Agreement between the Republic of India and the Republic of Singapore (CECA-2005) has been signed on 29.06.2005 and is effective from 1<sup>st</sup> August 2005,

However, it has been brought to the notice of Govt. of India, EPFO and Embassy of Singapore in India that the field offices of EPFO are not taking due cognizance of the provisions regarding the "excluded employees" as defined under Para 83 read with Para 2 ( f ) (ii) of the EPF Scheme, 1952.

It is hereby, reiterated, that the Singapore citizens working in India purely as temporary workers and who do not hold the status of permanent residents in India are to be treated as "Excluded employee" under the special provisions of Para 83 of the Employee's Provident Fund, Scheme 1952 as applicable to International Workers.

All field offices are, therefore advised not to insist on deduction of EPF and EPS contributions from salaries of Singapore citizens working purely as temporary workers in Establishments covered/coverable under the EPF & MP Act 1952 and who do not hold the status of permanent residents in India .

[This issues with the approval of CPFC]



(S.K. Thakur)

**Additional Central Provident Fund Commissioner (IWU)**

**Copy for information and record to:-**

1. Shri. R.K Gupta, Joint Secretary, Ministry of Labour & Employment Government of India.
2. Shri. Ali Raza Rizvi, Joint Secretary, Ministry of Commerce, Government of India.
3. Shri. Kashnan Dara, First Secretary (Economic High Commission of Singapore in New Delhi India.
4. Shri. Nagraj Naidu, Joint Secretary (ITP & ES) Ministry of External Affairs, Government of India.