कर्मचारी भविष्य निधि संगठन
Employees' Provident Fund Organisation
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
(Ministry of Labour & Employment, Government of India)
मुख्य कार्यालय / Head Office
प्लेट ए, ग्राउंड फ्लोर, ब्लॉक-II, ईस्ट किदवई नगर, नई दिल्ली-110023
Plate A, Ground Floor, Block II, East Kidwai Nagar, New Delhi-110023
Website: www.epfindia.gov.in, www.epfo.gov.in

No.: Exemption/AMNESTY-2026/[E.III/10(58)/2025] Date: 11.07.2026

To

All ACC (Hq.) / ACC (Zones)
RPFC-I / II / Officers-in-Charge of Regional Offices
RPFC -II/ APFC in-charge of District Offices

Subject: Launch of "AMNESTY, 2026" for regularisation of exemption status of Provident Fund Trusts recognised under the Income Tax Act, 1961 (43 of 1961) but not granted formal exemption under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 / the Code on Social Security, 2020.

Madam/Sir,

Vide notification No. G.S.R. 525(E) dated 29.06.2026, the Central Government has notified the Employees' Provident Funds Scheme, 2026 (hereinafter referred to as the "EPF Scheme, 2026"). Part C of the EPF Scheme, 2026 introduces AMNESTY, 2026, a one-time scheme for regularisation of the exemption status of Provident Fund Trusts that are recognised under the Income Tax Act, 1961 (43 of 1961), but which have not so far been granted formal exemption under section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as the "Repealed Act") or section 143 of the Code on Social Security, 2020 (hereinafter referred to as "the Code").

2. Duration

In terms of sub-paragraphs (2) and (3) of Part C of the Annexure to the EPF Scheme, 2026, AMNESTY, 2026 shall remain valid for a period of six (6) months from the date of notification of the EPF Scheme, 2026, i.e., up to 28.12.2026. The duration may be extended further, for a period not exceeding six (6) months, on the recommendation of the Central Board of Trustees, Employees' Provident Fund (hereinafter referred to as the "Central Board").

3. Retrospective Grant and Coverage

In terms of sub-paragraph (4) of Part C, establishments which have applied for AMNESTY, 2026 shall be granted exemption retrospectively under section 17 of the Repealed Act read with paragraphs 27 and 27A of the Employees' Provident Funds Scheme, 1952, and section 143 of the Code. The Explanation appended to the said sub-paragraph clarifies that this dispensation applies to establishments operating a Provident Fund Trust on the strength of recognition granted under the Income Tax Act, 1961 (43 of 1961), which do not have a formal notification of exemption from the appropriate Government under the Code or the Repealed Act.

4. Eligible Categories

(a) Category-I: Establishments seeking retrospective regularisation of exemption for their Provident Fund Trusts, which have already commenced compliance as an un-exempted establishment, or which opts for prospective compliance as an un-exempted establishment. Category-I is further sub-categorised, under the Employees' Provident Funds Scheme, 1952, into (i) Trusts maintained for excluded employees, or (ii) Trusts maintained for non-excluded employees.

(b) Category-II: Establishments seeking retrospective regularisation of exemption for their Provident Fund Trusts, while opting to continue as an exempted establishment under the Code.

5. Dispensations Available:

5.1 Category-I Establishments

(i) Retrospective exemption of the establishment and recognition of the Trust from inception up to the cut-off date, i.e., the date from which the establishment commences (or, for prospective cases, proposes to commence within the validity period) compliance as an un-exempted establishment;

(ii) The period of the Trust's operation shall be deemed to satisfy the three-year compliance requirement otherwise prescribed for grant of exemption under the Code;

(iii) Waiver of the minimum employee-strength and/or corpus criteria otherwise prescribed for grant of exemption under the Code;

(iv) Permission for transfer of Provident Fund balances to the Employees' Pension Scheme, 1995 and/or the Employees' Pension Scheme, 2026, in respect of non-excluded employees in service as on the cut-off date, who were mandatorily required to be enrolled under the Employees' Pension Scheme, 1995 but had not been so enrolled;

(v) No proceeding for assessment of dues shall lie against the establishment merely on the ground of absence of formal approval/notification of exemption, provided the rate of contribution and interest credited to member accounts is at par with, or better than, the statutory rate; any such proceeding already pending shall stand withdrawn and abated;

(vi) Similarly, no proceeding for assessment of damages and interest shall lie on this ground alone, subject to the same condition as to the rate of contribution/interest; any such proceeding already commenced but not completed shall stand withdrawn and abated;

(vii) Notwithstanding (v) and (vi) above, assessment of dues, damages and interest shall continue to apply in respect of left-out employees, and in respect of delay in transfer of funds from the establishment to the Trust, or delay in transfer of funds under paragraph 28 of the Employees' Provident Funds Scheme, 1952;

(viii) Where an order of assessment of dues, damages or interest has already been completed and issued, such order shall be treated as void ab initio, and any amount already recovered shall be adjusted against future dues of the establishment, subject to the establishment's right of appeal under section 23 of the Code;

(ix) The establishment shall continue to be liable for surcharge for any violation of, or deviation from, the prescribed pattern of investment applicable to exempted establishments, for the period from inception of the Trust till the date of compliance as an un-exempted establishment.

5.2 Category-II Establishments:

Category-II establishments shall, in addition to the requirements specified in Para 5.1 also comply with the provisions of the Code, the rules framed thereunder including the prior conditions specified therein, and the EPF Scheme, 2026.

6. Responsibilities of the Establishment availing AMNESTY, 2026

(i) File an application in Annexure -I for availing the benefit of AMNESTY, 2026
(ii) Furnish the list of employees in service/contributing as on the cut-off date, as well as those who have left service but whose accounts remain unsettled, together with accumulations to their credit; any liability arising from disputes relating to service/benefits for the period prior to the cut-off date shall be borne by the employer;
(iii) Ensure that the Trust's accounts, including individual members' ledger accounts, have been audited by a Chartered Accountant (CA) as on the cut-off date;
(iv) Continue to handle disputes relating to membership, contributions and benefits of employees who left service in the past and whose accounts were settled by the Trust; liability arising from such disputes for the period prior to the cut-off date shall be borne by the employer;
(v) Furnish details of investments and transactions from inception of the Trust till the cut-off date for verification by experts/expert agencies as may be specified by the Commissioner;
(vi) Make good any losses arising from sale/purchase of securities by the Trust, and pay any surcharge or penalty for deviation from the prescribed investment pattern;
(vii) Bear liability for shortcomings/irregularities noticed in the management of accounts, funds and investments during Compliance Audit/Special Audit of the Trust;
(viii) Ensure transfer of corpus from the Trust to the Fund, in the manner and time frame communicated by the Commissioner, where not already done;
(ix) Render full cooperation and produce records of the Trust/establishment on demand by EPF authorities;
(x) Ensure completion of the Compliance Audit and Special Audit within three (3) months from the date of application for AMNESTY, 2026;
(xi) Bear the charges for the Special Audit, as intimated by the EPF authorities.

7. Procedure to be followed by the Employees' Provident Fund Organisation (EPFO)

(i) Accept applications in Annexure-I from establishments and provide guidance/support in completion of formalities;
(ii) Undertake, in parallel, the Compliance Audit and assignment of a Special Audit agency, with the Special Audit to be completed within six (6) months of the establishment submitting the Trust's audited accounts and all documents sought by the EPFO;
(iii) Communicate shortcomings, dues, surcharges and penalties payable by the establishment in a time-bound manner, and address objections/grievances raised by the establishment within a period of 15 days from the date of receipt of application.
(iv) Ensure issuance of public notice of the establishment's intention to comply as an un-exempted establishment and regularise its exemption status, and address objections/ grievances raised by affected persons;
(v) In cases involving a prospective cut-off date, ensure, upon issue of Government orders, smooth transfer of funds from the Trust to the Fund and crediting of balances to individual accounts;
(vi) Allow a time frame of six (6) months to the establishment for completion of audits and updating of accounts from the date of application.

8. Additional Conditions

(i) The rate of contribution and interest shall not be less favourable than that admissible to employees of un-exempted establishments; any deficiency in interest or contribution shall be made good by the employer;

(ii) The provisions of VISHWAS, 2026 shall apply in respect 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 the Employees' Enrolment Campaign, 2026 shall apply in cases involving evasion in membership;
(iv) The establishment shall update the Know Your Customer (KYC) details- UAN, PAN, Aadhaar, Bank Account number of employees participating in the Trust.

9. Issuance of Final Orders.

The appropriate Government will issue final orders regarding admissibility of AMNESTY, 2026 within three (3) months of recommendation of the CBT to the extent possible.

PART-B
OPERATIONAL GUIDELINES

10. Receipt of Application

(a) The establishment shall submit an application, in the format at Annexure-I, to the Regional Office (RO)/District Office (DO) having jurisdiction over RO/DO email followed by physical submission. Simultaneously, the establishment may also indicate its willingness through an expression of interest by email to Exemptions Division, Head Office at its email id: rc.exemption@epfindia.gov.in, for better tracking of applications.
(b) The Dealing Assistant (DA), Exemption/Compliance, shall register the application by opening an E file and verify its completeness — list of employees, Chartered Accountant (CA)-audited Trust accounts as on the cut-off date, investment details from inception, KYC status and corpus-transfer status — and place it before the Section Supervisor (SS) / Assistant Provident Fund Commissioner (APFC) for scrutiny.
(c) Depending on the category of the establishment, the New Simplified SOP on EPF Exemption will have to be followed wherever applicable. In respect of Category-I establishment, the provisions for Surrender of Exemption as given in Chapter 3 of the aforesaid SOP will have to be followed wherever applicable. In respect of Category-II establishment, the provisions for Grant of Exemption as given in Chapter 2 of the aforesaid SOP will have to be followed wherever applicable. Clarifications, if needed, will be provided by Exemptions Division, Head Office.

11. Compliance Audit and Special Audit

(a) Regional Provident Fund Commissioner-I (RPFC-I)/Officer-in-Charge (OIC) shall get Compliance Audit initiated and simultaneously arrange assignment of a Special Audit agency.
(b) The Special Audit shall be completed within three (3) months from the date of application, as required under Para 6(x) above; the cost thereof shall be borne by the establishment.
(c) Findings of the Compliance Audit/Special Audit, including shortcomings, dues, surcharges or penalties, shall be communicated to the establishment in a time-bound manner by the RPFC-I/OIC, and objections raised, if any, shall be disposed off within 30 days, before further processing.

12. Public Notice

The RPFC-I/OIC shall issue a public notice of the establishment's intention to regularise/comply as an un-exempted establishment, inviting objections from affected persons, and shall dispose of such objections/grievances before recommending the case further.

13. Recommendation and Forwarding to the Appropriate Government

(a) On satisfactory completion of the Compliance Audit, Special Audit and disposal of objections, the RPFC-I/OIC shall forward the case in E-file, with a reasoned recommendation, to the Zonal Office, for examination and further transmission to the Head Office for placing before the EEC and CBT.

(b) Field offices shall ensure timely submission of complete records so that no part of this period is consumed on account of delay attributable to EPFO.

14. Post-Approval Actions

(i) Withdrawal/abatement of pending proceedings under section 14B of the Repealed Act/ section 128 of the Code, or assessment of dues, as applicable;

(ii) Transfer of corpus from Trust to Fund, wherever applicable.

(iii) Up-dation of the establishment's compliance/exemption status in EPFO records;

(iv) Monitoring of recovery of surcharge or deficiency in interest/contribution, if any.

(v) Wherever proceedings are pending as covered under sub-paragraph 6(v)/(vi), the RPFC-I/OIC shall cause the proceedings to be withdrawn and such proceedings shall abate, upon the case being regularised under AMNESTY, 2026.

PART-C

PREPARATORY ACTIVITIES FOR ZONAL/REGIONAL/DISTRICT OFFICES

15. Each Zonal/ Regional/ District Office shall complete the following preparatory activities within the timelines specified, prior to and during the commencement of AMNESTY, 2026:

#	Preparatory Action	Responsibility	Timeline
1	Identification of Provident Fund Trusts within jurisdiction that are recognised under the Income Tax Act, 1961 but not granted formal exemption under the Repealed Act/the Code.	RPFC-II/APFC (Exemption Cell of RO/DO)	Within 15 days of issuance of the circular
2	Designate a Nodal Officer (not below the rank of APFC) as the 'AMNESTY, 2026 Nodal Officer' at the Regional Office; communicate details to the Zonal Office.	RPFC-I/OIC	Within 7 days of issuance of the circular
3	Constitute an 'AMNESTY 2026 Cell' with sufficient officers/officials to handle applications, Compliance Audit coordination and case processing.	RPFC-I/OIC	Within 7 days of issuance of the circular
4	Establish a dedicated AMNESTY Helpdesk (phone/email) for establishment queries; publish Scheme details on the RO/DO notice board.	Nodal Officer	Within 7 days of issuance of the circular

5	Undertake outreach and publicity, including coordination with Income Tax Department field formations, ICAI (Institute of Chartered Accountants of India) chapters, industry associations, Employer Facilitation Centres, etc. to reach Trusts recognised under the Income Tax Act but not yet exempted under EPFO.	Nodal Officer	Within 7 days; continuing throughout the AMNESTY period
6	Designate RPFC-I handling Exemption at ZO as 'AMNESTY, 2026 Coordinator'; communicate details of ZO/RO Coordinators to Head Office.	Zonal Office	Within 7 days of issuance of the circular

16. REVIEW MECHANISM AND MONITORING

A. Weekly Review (First Three Months)

During the first three months from commencement of AMNESTY, 2026, Zonal Offices shall conduct weekly reviews of all Regional/ District Offices under their jurisdiction covering:

(a) Preparatory actions as above;
(b) Number of applications received during the week, category-wise (Category-I/Category-II) including returned for deficiencies.
(c) Number of Compliance Audits initiated/completed and Special Audit agencies assigned;
(d) Number of Special Audits completed within the prescribed three-month period;
(e) Number of public notices issued and objections received/disposed;
(f) Number of cases forwarded to the appropriate Government for final orders, and orders received;
(g) Number of proceedings under section 14B/128 or assessment of dues withdrawn and abated;
(h) Pendency of applications beyond timelines (with reasons);
(i) Outreach/publicity activities undertaken, and Helpdesk queries received and resolved.

B. Fortnightly Review (Months 4 to 6)

During the last three months, Zonal Offices shall conduct fortnightly reviews, focusing on:

(a) Cumulative progress against the target database of eligible Trusts;
(b) Follow-up with establishments that have not yet applied, particularly those with long-pending Trust recognition;
(c) Cases pending Special Audit completion or Government orders beyond stipulated timelines, with reasons;
(d) Identification of systemic bottlenecks and reporting to Head Office for resolution.

17. All Zonal Offices and Regional/ District Offices are directed to ensure strict compliance with these guidelines. Any ambiguity, or any situation not covered by these guidelines, shall be referred to the Exemption Division, Head Office, for clarification.

(This issues with the approval of the Central Provident Fund Commissioner.)

Shakil Alam

(SHAKIL ALAM)
Additional Central PF Commissioner - Hq. (Exemption)

Copy to:

1. PS to CPFC
2. All ACC HQ (Divisions at Head Office)/ FA & CAO/CVO /Director PDUNASS
3. All ZTIs
4. Web-admin — for upload on website

ANNEXURE-I

Format — Application for AMNESTY, 2026

To,

The Central Govt.
(Through Jurisdictional Regional Office)

Subject: Application under "AMNESTY, 2026" for regularisation of exemption status

1.	Name and EPF Code/Establishment ID of the applicant establishment	
2.	Name and date of recognition of the Provident Fund Trust under the Income Tax Act, 1961 (43 of 1961)	
3.	Appropriate Govt (Central/State)	
4.	Category sought — Category-I (with sub-category: excluded/non-excluded employees) or Category-II	
5.	Proposed cut-off date (retrospective compliance already commenced, or prospective date proposed)	
6.	List of employees in service/contributing as on the cut-off date, and of employees who have left service with unsettled accounts, along with accumulations to their credit	
7.	Chartered Accountant-audited Trust accounts, including individual members' ledger accounts, as on the cut-off date	
8.	Statement of investments and transactions from inception of the Trust till the cut-off date	
9.	Status of transfer of corpus from Trust to Fund (where applicable to prospective cut-off cases)	
10.	Status of Know Your Customer (KYC) updation of participating employees	
11.	Declaration regarding rate of contribution/interest credited to member accounts being at par with or better than the statutory rate	
12.	Details of any pending proceeding under section 14B of the Repealed Act/section 128 of the Code, or any assessment proceeding, relating to the Trust	
13.	Undertaking to bear the cost of Special Audit and to make good any deficiency in interest/contribution or investment-related loss, as applicable	

Name and Signature of Employer
(Chairperson / Members of BoT)