



सत्यमेव जयते

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, ग्राउंडफ्लोर, ब्लॉक-II, ईस्टकिदवईनगर, नईदिल्ली-110023
Plate A, Ground Floor, Block II, East Kidwai Nagar, New Delhi-110023
Website: www.epfindia.gov.in, www.epfindia.nic.in

No: IWU/7(13)2008/Japan/E-55049/51

Dated: 27.03.2026

To,

27 MAR 2026

All Addl. CPFC (HQ)/Addl. CPFC (Zones)
All RPFC/OIC of Regional Offices/District Offices

Subject: Simplification of procedure for extension of Certificate of Coverage (COC) cases under Article 7.2 of the Social Security Agreement between India and Japan – reg.

Ref: Circular No. IWU/7(31)2017/Application for COC & COC software Dated: 20.11.2018

Madam/Sir,

Recently a bilateral meeting of the Liaison agencies and Competent Authorities of India and Japan was held at New Delhi to deliberate upon simplification of the procedure for extension of Certificate of Coverage (COC) cases under article 7.2 of the bilateral SSA for enhanced Ease of Doing Business for employers & improved Ease of Living for employees.

Based on the agreement arrived on between both sides, the following modalities are being issued:

1. Extension of periods of detachment in accordance with Article 7.2 of the Agreement and Article 3.3 of the Administrative Arrangement- Extension of the period of detachment for a total period exceeding five (5) years but not exceeding eight (8) years can be granted without consultation between the Competent authorities/institutions of both States where the reasons of Extension fall under the following 5 conditions: -

- (i) There has been a delay in a project which the detached worker has been working on.
- (ii) The detached worker's successor resigns or becomes disabled or dies.
- (iii) Due to delay in deciding the detached worker's successor, it is necessary to take a handover period.
- (iv) The detached worker has a school age child and wants to remain in the receiving country by the end of the school year.
- (v) The detached worker is approaching a mandatory retirement age or his/her term in office will be over within a year

2. **Procedure for issuing CoC in the aforesaid cases-** The concerned Regional Office, which receives a request for extension of periods of detachment from an applicant will issue the CoC without the need to have an NOC/Consent from Japan through Head Office to grant the extension individually.

Liaison agency of either Contracting State may consult the other about a specific cases, if considered necessary.

[The new simplified and revised work flow is attached as are Annexure]

3. **Transitional Provision:** - In cases where the consultation has already been sent to Japan through Head Office but NOC has not been received yet, in such cases the CoC shall be issued as per procedure prescribed in point No. 2 above.

The Liaison Agencies of both Contracting States will specify the individual cases where it is still needed to have an agreement to grant the extension and share the information of that individual cases each other.

4. **Starting date of the agreed procedure mentioned in 1 and 2:** The Regional Offices may start handling the cases as per the procedure mentioned above in Point No. 1 and 2, with immediate effect.

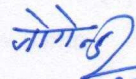
5. **Further, all Regional Offices are hereby directed to:-**

- Give wide publicity about aforesaid guidelines and to also guide to the establishments and members to take the benefits of the same.
- Handle the cases of Extension of CoC as per the procedure laid down above.
- Check the completeness and correctness of the documents before issuing CoC in such cases.
- Maintain proper records/documents in such cases.
- Furnish the information, relating to issuance of CoCs issued following above procedure/modalities, on monthly basis to International Cooperation for Social Security Division (ICSSD) Head Office so that the same can be shared with the Liaison agency of Japan.

(This issues with the approval of the CPFC)

Enclosed: As above.

Yours faithfully,



(Jogender Singh)

27-07-26
Regional P.F. Commissioner-I (ICSSD)

Simplified & Revised Workflow:

[For Certificate of Coverage Extension consent cases issued under Article 7.2 of the Social Security Agreement and Article 3.3 of Administrative Arrangement between India and Japan]

