Ministry of Labour & Employment

EPFO INVITES APPLICATIONS FOR AMNESTY SCHEME FROM PROVIDENT FUND TRUSTS

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The Employees' Provident Fund Organisation (EPFO), under the Ministry of Labour & Employment, has introduced the **Amnesty Scheme, 2026**, providing a one-time opportunity for establishments operating exempted Provident Fund (PF) Trusts recognised under the Income Tax Act, 1961 to regularise their status. Employers, stakeholders and the general public are advised to take note of the scheme, which will remain open for a period of six months.

The Finance Act, 2026 has aligned the Income Tax framework governing recognized provident funds with the statutory and administrative provisions of Employees' Provident Fund & Misc. Provisions Act, 1952. Recognition under the Income Tax Act, 2025 shall be available only to provident funds that have obtained exemption under Section 17 of Employees' Provident Fund & Misc. Provisions Act, 1952. Amnesty shall be granted to such establishments retrospectively under Section 17 of the Act and Section 143 of the Code on Social Security, 2020.

Application of Amnesty Scheme

This Scheme applies to establishments that have been operating a Provident Fund Trust recognized under the Income Tax Act, 1961, but **do not possess a formal exemption notification** from the appropriate Government - Central Government or State Government, as the case may be.

Validity of Scheme

- **Duration**: The scheme is valid for a period of **six (6) months** from the date of notification. The Scheme has been notified on 29th June, 2026.

Eligible Establishments

- **Category–I**: Establishments seeking retrospective trust regularization which has already started compliance as an **un-exempted** establishment or are opting for prospective compliance as an **un-exempted** establishment.
- **Category–II**: Establishments seeking retrospective trust regularization that choose to **continue** operating as **exempted** establishments under the Code of Social Security, 2020.

Key Benefits and Reliefs Provided

- **Retrospective Regularization**: Exemption status and Trust recognition will be granted from the inception of the Trust up to the designated cut-off date.
- **Waiver of Requirements under the Code on Social Security, 2020**: Minimum employee headcount and corpus size rules are waived. The 3-year prior compliance rule is deemed

satisfied.

- **Abatement of Legal Proceedings**: Pending assessments for dues, damages, and interest will be withdrawn and stand abated, provided member accounts received interest and contributions at par with or better than statutory rates. Past finalized orders will be treated as void ab-initio.

Mandatory Employer Obligations:

- **Application**: Eligible establishments shall submit a formal application addressed to the Central Government. The applications may be submitted through email to the concerned Regional Office. An expression of interest indicating its willingness for availing the scheme may also be emailed to: **rc.exemption@epfindia.gov.in**.
- **Audit Compliance**: Financial accounts must be audited by a Chartered Accountant. Special/compliance audits directed by EPF authorities must be completed within 3 months of the application.

Guidance and Support

For details regarding this Amnesty scheme, part C of Annexure to the Employees' Provident Fund Scheme, 2026 issued vide Gazette notification GSR 525(E) dated 29.06.2026 may be referred to. Additionally, the EPFO website may be referred to, for detailed procedure outlined in Circular, SoP, etc.

The jurisdictional Regional Office of EPFO will provide necessary guidance and accept / process applications from establishments.

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