



कर्मचारी भविष्य निधि संगठन
श्रम एवं रोज़गार मंत्रालय, भारत सरकार
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EMPLOYEES' PROVIDENT FUND ORGANISATION
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File No. IWU/7(14)2008/Singapore

Dated: 21.10.2021

To,

All Addl. CPFCs (Zones)
All Regional PF Commissioners In-Charge of ROs

21 OCT 2021

Sub: 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 - regarding.

Ref: HO Circular No. IWU/7(14)2008/Singapore/20803 dated 14-03-2021.

Madam/Sir,

This has reference to the circular of even number dated 14-07-2017. Vide this, it was clarified 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.

To facilitate the CECA provisions, Para 2(f)(ii) under Para 83 of the EPF Scheme was introduced. It expanded the definition of excluded employee for IWs as "an International Worker, **who is contributing to a social security programme of his country of origin**, either as a citizen or resident, with whom India has entered into a bilateral comprehensive economic agreement containing a 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"

Certain difficulties were faced in ascertaining if the incoming employee was contributing to a social security programme. To facilitate this, a form was finalised in a bilateral meeting between India and Singapore. This form is a certification of an employee about contributing to the Social Security System of home country.

In view of this development, it is advised to regulate the receipt of contributions taking into consideration this certification, received through the employer of such workers, either in physical or electronic form. The certificates as per the agreement can be issued by any of the authorities namely the High Commission of the Republic of Singapore in India, Consulates-General of the Republic of Singapore in India and Singapore's Ministry of Trade and Industry.

Further, the Legal Division of the EPFO Head Office has opined that the India Singapore CECA embeds SSA in itself and Singapore nationals fall under the scope of substituted Para 69(4) under Para 83 of the EPF Scheme. Accordingly, claims submitted by Singapore nationals can be processed treating India Singapore CECA on par with SSAs signed by India.



21/10/21

(Uttam Prakash)

Regional Provident Fund Commissioner
(International Worker's Division)

Copy for information and record to:

1. CPFC /FA&CAO/ All ACC (HQ)s/All ACCs in Head Office/Director PDNASS /CVO/ RPFCs Zonal Training Institutes
2. Joint Secretary, Social Security, Ministry of Labour & Employment
3. Joint Secretary (Economic Diplomacy Division), MEA
4. Joint Secretary, (FT) ASEAN Division Ministry of Commerce & Industry
5. Ms. Amanda Kwek, First Secretary (Economics), High Commission of Singapore in New Delhi
6. RPFC-I, NDC, for Web upload



21/10/2021

(Sameer Kumar)

Regional Provident Fund Commissioner-II
(International Worker's Division)

PROVIDENT FUND CONTRIBUTION FORM FOR SINGAPORE CITIZEN

1. Details of Employee:

1.1. Full Name:

1.2. NRIC Number:

1.3. Date of Birth:

1.4. Nationality:

1.5. Address in India:

1.6. Address in Singapore:

2. Details of Employer:

2.1. Name:

2.2. Address in India:

2.3. Address in Singapore (if applicable):

3. Declaration by Employee (Tick and complete details where applicable):

I have not contributed to schemes under India's Employee's Provident Fund and Miscellaneous Provisions Act 1952.

I have contributed to the schemes under India's Employee's Provident Fund and Miscellaneous Provisions Act 1952 from (Start date) to (End date). My EPF number is:.....

Signature & Date

4. Agency¹ certifies² that the employee mentioned above is a citizen of Singapore and is contributing to its social security programme³.

Name and address of certifying agency:

Date:

Signature and Stamp of Representative
of the Certifying Agency

Official Seal

¹ The High Commission of the Republic of Singapore in India, Consulates-General of the Republic of Singapore in India and Singapore's Ministry of Trade and Industry are the certifying agencies.

² By signing and affixing the official seal on this form, agency only certifies the matters referred to in paragraph 4.

³ Contribution to social security programme in this context means contribution to Singapore's Central Provident Fund.