



PF Trusts Get One-Time Opportunity for Regularization under EPFO's "AMNESTY, 2026"

Goa EPFO Urges Eligible Establishments to Avail Six-Month Special Scheme Before 28 December 2026

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The Employees' Provident Fund Organisation (EPFO), Ministry of Labour & Employment, Government of India, has launched "AMNESTY, 2026", a one-time special scheme for the regularization of the exemption status of Provident Fund (PF) Trusts. The scheme is aimed at establishments operating PF Trusts recognised under the Income Tax Act, 1961, but which have not yet obtained formal exemption under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, or the Code on Social Security, 2020. The scheme will remain open for six months, up to 28 December 2026, and the EPFO Regional Office, Goa, has urged all eligible employers in the State to take advantage of this limited-time opportunity.

Under the scheme, eligible establishments will be granted retrospective exemption from the date of inception of their PF Trust up to the prescribed cut-off date. In a major relief, the minimum employee-strength and corpus requirements prescribed under the Code for grant of exemption have been waived for applicants under this special scheme.

The scheme also provides protection from penal action. No proceedings for assessment of dues, damages or interest will be initiated solely on the ground that the establishment had not obtained formal exemption, provided the PF Trust has maintained statutory contribution rates and credited interest to members' accounts at par with or higher than the statutory EPF rate. Further, any proceedings already initiated exclusively on this ground will stand withdrawn and abated upon regularization.

To avail of the scheme, employers are required to submit the prescribed application in Annexure-I, ensure that the Trust accounts, including individual member ledgers, are audited by a Chartered Accountant as on the cut-off date, update KYC details such as

UAN, PAN, Aadhaar and bank account information of participating employees, and bear responsibility for any deficiencies or expenses arising from a Special Audit, if required.

To facilitate smooth implementation, the EPFO Regional Office, Goa, has established a dedicated AMNESTY Helpdesk to assist employers with queries and the application process. Applications are to be submitted physically at the Regional Office, while expressions of interest may also be emailed to the EPFO Head Office Exemption Division at rc.exemption@epfindia.gov.in.

The EPFO Regional Office, Goa, has appealed to all eligible establishments to utilize this one-time window and regularise their PF Trusts. Employers who fail to avail of the scheme within the stipulated period will thereafter be governed by the applicable provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, or the Code on Social Security, 2020.



Source-EPFO, Goa / PIB Panaji / AmbadasYadav / DineshYadav

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