

**GOVERNMENT OF INDIA
MINISTRY OF LABOUR AND EMPLOYMENT
LOK SABHA
UNSTARRED QUESTION NO. 2401
TO BE ANSWERED ON 03.08.2026**

**RAGULARIZATION OF STATUS BY EXEMPTED PROVIDENT FUND
TRUSTS**

2401. SHRI V K SREEKANDAN:

Will the Minister of LABOUR AND EMPLOYMENT be pleased to state:

- (a) whether it is a fact that the Employees Provident Fund Organization (EPFO) has invited applications from exempted Provident Fund Trusts to regularize their status under provisions of the Finance Act, 2026, the Income Tax Act, 2005 and the Code on Social Security;**
- (b) if so, the details thereof;**
- (c) whether it is also a fact that the Amnesty Scheme, 2026, provides a onetime opportunity for the Trusts recognized under the Income Tax Act, 1961 to regularize their status; and**
- (d) if so, the number of applications so far received and the action taken on those applications till date?**

ANSWER

**MINISTER OF STATE FOR LABOUR AND EMPLOYMENT
(SUSHRI SHOBHA KARANDLAJE)**

(a) to (d): The Employees provident Funds scheme 2026 was notified on 29.06.2026 with AMNESTY, 2026 as a special provision in it. The duration of this is six months from the date of its notification.

It provides a one-time opportunity for retrospective regularization of compliance and exemption status of the PF Trusts that are recognized under the Income Tax Act, 1961 (43 of 1961) but which do not have a formal exemption granted under the Code on Social Security, 2020 or the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

Since, Scheme is in the initial stage of implementation, detailed preparatory activities have been initiated at the zonal, regional and district levels to facilitate the effective implementation of AMNESTY, 2026. These measures include the identification of eligible Provident Fund Trusts, designation of nodal officers, constitution of dedicated "AMNESTY, 2026 Cells", establishment of dedicated helpdesks (telephone and e-mail based) for addressing queries from establishments, undertaking outreach and awareness activities in coordination with stakeholders, and instituting a robust review and monitoring mechanism.
