



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
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No: IWU-1109/1/2020-IWU/Brazil/E-file (621352) /4763

Date: 13 FEB 2024

To,

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

Sub: Social Security Agreement between Republic of India and Federative Republic of Brazil – reg.

Madam/Sir,

In pursuance to the Social Security Agreement (SSA) signed with Federative Republic of Brazil, the Government of India has now notified vide Note Verbale No. AC/202/71/2016 dated 07.11.2023 that the above Agreement has entered into force with effect from 01.01.2024. The text of the Agreement is available on the official website of EPFO (www.epfindia.gov.in).

2. The Agreement provides for detachment, totalization and portability. Under the detachment clause, the employees of one country deputed by their employers to the other country on short-term assignment are exempted from Social Security contribution in that country upto a period of 36 months. However, such exemption can be availed on the basis of "Certificate of Coverage" (COC).

3. In view of the above, concerned employee through their employer may apply for the "Certificate of Coverage". Since the "Certificate of Coverage" are to be issued by the Regional Offices, it may be ensured that on receipt of the application in all respect, necessary action is taken by concerned Regional Offices for issuing COC in accordance with the consolidated guidelines issued by the Head Office vide letter No. IWU/7(15)2011/Gen (Software)/9209 dated 13.08.2013 and IWU/7(31)2017/Application for COC & COC software dated 20.11.2018.

4. In case any further clarification is required, International Workers Division, Head Office may be contacted.

(This issues with the approval of CPFC)

Yours faithfully,

(Ajay K Mehra)

Additional Central P.F. Commissioner (IWU)

Copy to:

1. PS to CPFC
2. Director, PDNASS/ All Officers in Head Office
3. All ZTIs/Sub-ZTIs
4. RPF (NDC): with a request to upload the circular on EPFO website – and to make the COC utility functional.
5. Hindi Division : For Hindi Translation