



## GES Alert

### Harmonizing global & local perspectives

EPFO mandates electronic filing of Form-5A by all establishments

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# Background

The Employees' Provident Fund Scheme, 1952 requires employers of establishments covered under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 ("the Act") to file a return of ownership in Form 5A .

Form 5A captures details of all the branches and departments, owners, occupiers, directors, partners, managers or any other persons who have the ultimate control over the affairs of such covered establishment. This form is required to be filed once the employer becomes a covered establishment or within 15 days where there is a change in particulars furnished. Hitherto, the employers were filing Form 5A manually.

# Changes

- The Employees' Provident Fund Organisation (EPFO) has issued a circular requiring all employers of covered establishments to file Form 5A online with effect from 25th February 2015. Employers, who have already furnished Form 5A manually, are now required to file Form 5A electronically.
- The due date for furnishing the form online is 31st March 31, 2015. Failure to file the same would be considered as non – submission of statutory returns and could attract penal provisions under the PF Act.

# Comments

Mandatory electronic filing of Form 5A is EPFO's next step towards e-governance. It gives employers an opportunity to correct/update their details with the PF authorities and ensure that the PF database captures the details correctly. Compliance with this requirement would also enable employers avoid any penal consequences on this front.

Source: EPFO Circular C-III/Compliance-2001/Cir/E-1/ dated 25th February 2015

# Upcoming Dbriefs - Register

## India's Budget 2015: Will the Promised Land of Tax-friendly Reforms Finally Exist?

**Monday, 2 March, 11:30 AM – 12:45 PM IST**

Budget 2015 is seen as the apt platform for the Finance Minister to set a larger context and introduce a strong reform and growth-focused agenda. Gain insights from the Deloitte experts with an in-depth analysis of the 2015 India's Budget. For more information, visit the [Dbriefs](#) page.



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