



GES Alert

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Social Security Agreement
with Norway notified -
effective from
January 1, 2015

Issue no: GES/6/2015

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Background

The India Norway social security agreement (the SSA) was signed in October 2010. The SSA has now been notified and is effective from 1st January 2015. With this, India now has SSAs with 18 countries, out of which 13 SSAs are effective.

Applicable legislation

The SSA applies to the following:

India

All legislations concerning:

- Old-age and survivors' pension for employed persons;
- The permanent total disability pension for employed persons;
- Health insurance

Norway

- The provisions of the National Insurance Act, 1997 concerning old age pension, disability pension, funeral grant and survivor's pension and related regulations
- The 2006 Labour and Welfare Service Act and the regulations made thereunder
- The Family Allowances Act, 2002 and the associated regulations

Benefits covered

The SSA provides for three kinds of benefit, viz. detachment, export of benefit and totalisation, significant of these being detachment.

Salient features of the agreement with respect to detachment are

- Employees posted to the host country will be exempted from contributing to the host country social security programme provided home country social security contributions are continued and a Certificate of Coverage (COC) is obtained from the home country.

- The benefit of detachment is available where the foreseeable duration of his posting does not exceed 60 months. The period can be further extended based on mutual consent of the competent authorities of India and Norway.

Based on the transitional provisions, the period of detachment shall apply from the effective date of the SSA, i.e. January 1, 2015 or date of posting whichever is later.

Comments

With the India Norway SSA in force, Indian employers having outbound employees to Norway will be able to apply for COCs where India PF is being continued and optimize on the social security costs. Further, foreign nationals on assignment to India can now be exempted from contributing to India PF, provided they continue the contributions to Norway social security schemes and have a COC from the Norwegian authorities.

Foreign nationals from Norway who have contributed to India PF will be eligible for withdrawal of the accumulated balances in their provident fund accounts on repatriation from India. Employers with mobile population to/from Norway would be well advised to review their deputation arrangement in order to leverage on the above development.

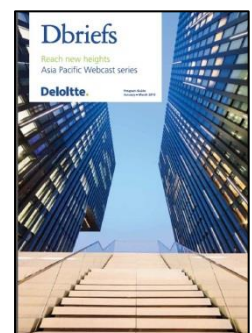
Source: EPFO Circular IWU 7(7)2007/Norway/36198 dated 3 February 2015 read with Social Security Agreement between India and Norway signed on 29 October 2010

Upcoming Dbriefs - Register

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Contacts

Ahmedabad

Heritage, 3rd Floor,
Near Gujarat Vidyapith,
Off Ashram Road,
Ahmedabad – 380 014.
Tel: + 91 (079) 2758 2542
Fax: + 91 (079) 2758 2551

Coimbatore

Shanmugha Manram
41, Race Course,
Coimbatore
Tamil Nadu - 641018
Tel: + 91 (0422) 439 2801
Fax: +91 (0422) 222 3615

Kolkata

Bengal Intelligent Park Building Alpha,
1st floor, Block EP and GP Sector V,
Salt Lake Electronics Complex,
Kolkata - 700 091.
Tel : + 91 (033) 6612 1000
Fax : + 91 (033) 6612 1001

Bangalore

Deloitte Centre, Anchorage II,
100/2, Richmond Road,
Bangalore 560 025.
Tel: +91 (080) 6627 6000
Fax: +91 (080) 6627 6010

Delhi/Gurgaon

Building 10,
Tower B, 7th Floor,
DLF Cyber City,
Gurgaon 122 002
Tel : +91 (0124) 679 2000
Fax : + 91 (0124) 679 2012

Mumbai

Indiabulls Finance Centre,
Tower 3, 28th Floor,
Elphinstone Mill Compound,
Senapati Bapat Marg, Elphinstone (W),
Mumbai – 400013
Tel: + 91 (022) 6185 4000
Fax: + 91 (022) 6185 4101

Chennai

No.52, Venkatanarayana Road,
7th Floor, ASV N Ramana Tower,
T-Nagar,
Chennai 600 017.
Tel: +91 (044) 6688 5000
Fax: +91 (044) 6688 5050

Hyderabad

1-8-384 and 385, 3rd Floor,
Gowra Grand S.P.Road,
Begumpet,
Secunderabad – 500 003.
Tel: +91 (040) 6603 2600
Fax: +91 (040) 6603 2714

Pune

106, B-Wing, 7th Floor,
ICC Trade Tower,
Senapati Bapat Road,
Pune – 411 016.
Tel: + 91 (020) 6624 4600
Fax: +91 (020) 6624 4605

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