

pwc

February 2015

Social Security Agreement between India-Norway comes into force with effect from 1 January 2015

The Employees Provident Fund Organisation (EPFO) has recently notified that the Social Security Agreement (SSA) between India and Norway has come into force with effect from 1 January 2015. The SSA with Norway was signed longtime back on 29 October 2010.

Kindly click on the below links to read the full notification. http://www.epfindia.com/Circulars/Y2014-15/IWU_SSA_Norway_36198.pdf

The significance of this circular is to employers and to employees who are deputed from India to Norway and *vice versa*, as they will now be able to avail benefits under this agreement. The agreement provides for detachment, totalisation and portability benefits. Accordingly, where an employee of Indian entity is sent by their employer to Norway on deputation for a period upto 60 months, the employee would be exempted from social security contribution in Norway provided he/ she has obtained a Certificate of Coverage from EPFO.

If your interest lies in a specific area or subject, do advise us so we can send you only the relevant alerts. For any additional information, please reach out to your PwC relationship manager or write in to *pwctrs.knowledgemanagement@in.pwc.com*

With Best Regards PwC TRS Team

About PwC

PwC helps organisations and individuals create the value they're looking for. We're a network of firms in 157 countries with more than 195,000 people who are committed to delivering quality in Assurance, Tax and Advisory services. Tell us what matters to you and find out more by visiting us at www.pwc.com.

In India, PwC has offices in these cities: Ahmedabad, Bangalore, Chennai, Delhi NCR, Hyderabad, Kolkata, Mumbai and Pune. For more information about PwC India's service offerings, visit **www.pwc.in**

PwC refers to the PwC network and / or one or more of its member firms, each of which is a separate legal entity. Please see **www.pwc.com/structure** for further details.

Follow us on Facebook, Linkedin, Twitter and YouTube.

© 2015 PricewaterhouseCoopers Private Limited. All rights reserved. In this document, "PwC" refers to PricewaterhouseCoopers Private Limited (a limited liability company in India having Corporate Identity Number or CIN : U74140WB1983PTC036093), which is a member firm of PricewaterhouseCoopers International Limited (PwCIL), each member firm of which is a separate legal entity.

Our Tax & Regulatory Services Direct Tax
Indirect Tax
Transfer Pricing
Regulatory
M & A
Tax

Controversy and Dispute Resolution
Financial Services
Tion of the second se