



**PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
SRI LANKA**

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**EMPLOYEES' PROVIDENT FUND  
(AMENDMENT)  
ACT, No. 26 OF 1981**

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**[Certified on 5th May, 1981]**

*Printed on the Orders of Government*

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**Published as a Supplement to Part II of the Gazette of the Democratic  
Socialist Republic of Sri Lanka of May 08, 1981**

**PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA**

**TO BE PURCHASED AT THE GOVT. PUBLICATIONS BUREAU, COLOMBO**

**Price : 35 cents**

**Postage : 50 cents**

**Employees' Provident Fund (Amendment)  
Act, No. 26 of 1981**

[Certified on 5th May, 1981]

LD—O. 103/80.

**AN ACT TO AMEND THE EMPLOYEES' PROVIDENT FUND  
ACT, NO. 15 OF 1958.**

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows :—

1. This Act may be cited as the Employees' Provident Fund (Amendment) Act, No. 26 of 1981. Short title.

2. Section 10 of the Employees' Provident Fund Act, No. 15 of 1958 (hereinafter referred to as the "principal enactment") as amended by Act No. 8 of 1971, is hereby further amended as follows :— Amendment  
of section  
10 of  
Act No. 15  
of 1958.

(1) in subsection (1) of that section, by the substitution for the words "*six per centum*", of the words "*eight per centum*"; and

(2) in subsection (2) of that section, by the substitution for the words "*nine per centum*", of the words "*twelve per centum*".

3. Section 16 of the principal enactment is hereby repealed and the following section substituted therefor :— Replacement  
of section 16  
of the  
principal  
enactment.

"Imposition  
of surcharge  
on employers  
on failure  
to pay  
contributions  
on due  
date.

16. Where contributions payable under this Act in respect of any month have not been made to the Fund before the last day of the succeeding month and the employer is unable to explain to the satisfaction of the Commissioner that the failure to pay such contributions was due to circumstances beyond his control, he shall be liable to pay to the Fund, in addition to the amount of the contributions due, a surcharge on such amount calculated in the following manner :—

(a) where the contributions are in arrear for a period not exceeding ten days, a surcharge of five *per centum* of the amount of the contributions due;

- (b) where the contributions are in arrear for a period exceeding ten days but not exceeding one month, a surcharge of fifteen *per centum* of the amount of the contributions due ;
- (c) where the contributions are in arrear for a period exceeding one month but not exceeding three months, a surcharge of twenty *per centum* of the amount of the contributions due ;
- (d) where the contributions are in arrear for a period exceeding three months but not exceeding six months, a surcharge of thirty *per centum* of the amount of the contributions due ;
- (e) where the contributions are in arrear for a period exceeding six months but not exceeding twelve months, a surcharge of forty *per centum* of the amount of the contributions due ;
- (f) where the contributions are in arrear for a period exceeding twelve months, a surcharge of fifty *per centum* of the amount of the contributions due.”.

4. The amendments made to the principal enactment by sections 2 and 3 of this Act shall be deemed to have come into force on January 1, 1981.

Retrospective effect.