



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

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**EMPLOYEES' PROVIDENT FUND (AMENDMENT)  
ACT, No. 23 OF 2021**

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**[Certified on 13th of October, 2021]**

*Printed on the Order of Government*

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*This Act can be downloaded from [www.documents.gov.lk](http://www.documents.gov.lk)*



*Employees' Provident Fund (Amendment)  
Act, No. 23 of 2021*

[Certified on 13th of October, 2021]

L.D.—O. 35/2019

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. 23 of 2021 and shall come into operation on such date as the Minister may appoint by Order published in the *Gazette*.

Short title and  
date of operation

2. Section 47 of the Employees' Provident Fund Act, No. 15 of 1958 is hereby amended as follows:—

Amendment of  
section 47 of Act,  
No. 15 of 1958

(1) in the definition of “employee”, by the substitution for the words “at any particular time;” of the words “at any particular time, and does not include a detached worker for the period of time specified in a social security agreement applicable to such detached worker;”;

(2) immediately after the definition of the expression “covered employment”, by the insertion of the following new definition:—

“ “ detached worker” means an international worker on a temporary assignment in covered employment in Sri Lanka and contributing to a social security programme in the country in which he is a citizen and who in terms of a social security agreement has been exempted from making any contribution under this Act for the period as set out in such agreement;”;

(3) immediately after the definition of “employer”, by the insertion of the following new definition:—

“ “ international worker” means, an employee who is a citizen of a country other than Sri Lanka;”;

2 *Employees' Provident Fund (Amendment)*  
*Act, No. 23 of 2021*

- (4) immediately after the definition of “regulation”,  
by the insertion of the following new definition:—

““ Social Security Agreement” means a bilateral  
agreement to which Sri Lanka is a party  
and which provides exemptions to  
citizens of one country working in  
another country, on temporary  
assignment as detached workers, from  
contributing to a social security  
programme in such other country;”.

Sinhala text to  
prevail in case  
of inconsistency

3. In the event of any inconsistency between the Sinhala  
and Tamil texts of this Act, the Sinhala text shall prevail.

