

MINISTRY OF COMMERCE AND INDUSTRY
(Department of Commerce)

NOTIFICATION

New Delhi, the 8th December, 2022

G.S.R. (E).— In exercise of the powers conferred by section 55 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government hereby makes the following rules further to amend the Special Economic Zones Rules, 2006, namely:—

1. (1) These rules may be called the Special Economic Zones (Fifth Amendment) Rules, 2022.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Special Economic Zones Rules, 2006, for rule 43A, the following rule shall be substituted, namely:—

43A. Work from Home.— (1) A Unit may permit its employees, specified in sub-rule (2), to work from home or from any place outside the Special Economic Zone in accordance with this rule.

(2) The following employees are covered under sub-rule (1),—

(i) employees of Units which provide Information Technology and Information Technology enabled services;

(ii) employees, who are temporarily incapacitated;

(iii) employees, who are travelling; and

(iv) employees, who are working offsite.

(3) The permission granted under sub-rule (1) shall be applicable upto the 31st December, 2023.

(4) The facility for work from home or from any place outside the Special Economic Zone may cover all the employees of the Unit.

(5) Where a Unit permits its employees for work from home or from any place outside the Special Economic Zone under this rule, it shall intimate the same to the Development Commissioner through an email on or before the date on which the facility for work from home or from any place outside the Special Economic Zone is permitted:

Provided that where a Unit has permitted its employees for work from home or from any place outside the Special Economic Zone, before the commencement of the Special Economic Zones (Fifth Amendment) Rules, 2022 and permits its employees for work from home or from any place outside the Special Economic Zone under this rule, it shall intimate the same to the Development Commissioner through an email on or before the 31st January, 2023.

(6) The Unit shall not be required to submit the lists of employees who are allowed to follow work from home or from any place outside the Special Economic Zone, but shall maintain in the Unit the lists of employees who had been permitted to work from home or from any place outside

the Special Economic Zone and shall be submitted for verification whenever is required by the Development Commissioner.

(7) The facility for work from home or from any place outside the Special Economic Zone shall be admissible if the Unit continues to operate from the premises as per their Letter of Approval, as amended from time to time.

(8) The work to be performed by the employee permitted to work from home under this rule shall be as per the services approved for the Unit, and the work is related to a project of the Unit.

(9) The Unit shall ensure export revenue of the resultant products or services to be accounted for by the Unit to which the employee is tagged.

(10) Where an employee ceases to be part of the project of the Unit, the employee shall be un-tagged from the Unit and the Unit shall surrender the identity card as per sub-rule (2) of rule 70.

(11) The Unit may provide to an employee duty-free goods, including laptop, desktop, and other electronic equipment needed by the employee for work from home or from any place outside the Special Economic Zone and the same shall be allowed to be taken outside the Special Economic Zone without payment of duty or integrated goods and services tax on temporary basis:

Provided that the Units while opting for the facility of work from home or from any place outside the Special Economic Zone shall ensure that such duty-free goods are duly accounted for in the appropriate records as per the extant rules and are available for verification, if necessary.

(12) Notwithstanding anything in sub-rule (1) of rule 50, the temporary removal of such duty-free goods shall be allowed for a period commensurate with the validity of the facility for work from home or anywhere outside the Special Economic Zone:

Provided that if a Unit fails to bring back the duty-free goods into the Special Economic Zone within the period specified in this sub-rule, the duty applicable on such goods shall be paid by the Unit.

(13) In this rule, the expression "employees" shall include all persons employed on the rolls of the Unit or under a direct contract or where the Unit is the principal employer under a contract with another organisation where such persons are expected to report on a day-to-day basis for work to the Unit and the Unit administers the control on their attendance'.

[F.No. K-43013(12)/1/2021-SEZ]



(Vipul Bansal)

Joint Secretary to the Government of India

Note.— The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i), *vide* notification number G.S.R 54(E), dated the 10th February, 2006 and lastly amended *vide* notification number G.S.R 761 (E), dated the 3rd October, 2022.