

## THE PAYMENT OF BONUS RULES, 1975<sup>1</sup>

*In exercise of the powers conferred by section 38 of the Payment of Bonus Act, 1965 (31 of 1965), and in super session of the Payment of Bonus Rules, 1965, the Central Government hereby makes the following rules, namely:-*

**1. Short title and commencement.** – (1) These rules may be called the Payment of Bonus Rules, 1965.

(2) They shall come into force on the date of their publication in Official Gazette.

**2. Definitions.** – In these rules -

“form” means a form appended to these rules;

“act” means the Payment of Bonus Act, 1965 (21 of 1965).

“section” means a section of the Act.

**3. Authority for granting permission for change of accounting year.** – The prescribed authority for the purposes of the proviso to paragraph (b) of sub-clause (iii) of clause (1) of section 2 shall be -

in case of an establishment in relation to which the Central Government is the appropriate Government under the Act, the Chief Labour Commissioner (Central);  
in any other case, the Labour Commissioner of the State in which the establishment is situated.

**4. Maintenance of registers.-** Every employer shall prepare and maintain the following registers, namely:-

(a) a register showing the computation of the allocable surplus referred to in clause (4) of section 2, in form A:

(b) a register showing the set-on and set-off of the allocable surplus, under section 15, in form B.

(c) a register showing the details of the amount of bonus due to each of the employees, the deductions under sections 17 and 18 and the amount actually disbursed, in Form C.

<sup>2</sup>**5. Annual returns.** – Every employer shall send a return in Form D to the Inspector so as to reach him within 30 days after the expiry of the time limit specified in section 19 for payment of bonus.}

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<sup>1</sup> Vide G.S.R 2367 dated 21<sup>st</sup> August, 1975, published in the Gazette of India, Part-II Sec. 3(i), dated 6<sup>th</sup> September, 1975.

<sup>2</sup> Ins. By S.O. 251, dated 7<sup>th</sup> January, 1984 (w.e.f 21-1-1984)