

**THE CODE ON SOCIAL SECURITY, 2019, Bill No. 375 of 2019, As Introduced in Lok Sabha on 11-12-2019**

| S. No | Section   | From Code on Social Security   | BOCW Act,1996 Sections                               | BOCW Welfare Cess Act, 1996 Section | Remarks |
|-------|---|--|--|-------------------------------------|---------|
| 1     | <b>7.1<br/>Constitution of State Building Workers Welfare Board</b> | Every State Government shall, with effect from such date as it may, by notification, appoint, constitute a Board to be known as the.....(name of the State) Building and Other Construction Workers' Welfare Board (hereinafter referred to as Building Workers' Welfare Board) to exercise the powers conferred on, and perform the functions assigned to, it under this Chapter.   | <b>18(1)<br/>Constitution of State welfare Board</b> |                                     |         |
| 2     | <b>7.(2)</b>  | The Building Workers' Welfare Board shall be a body corporate by the name aforesaid, having perpetual succession and a common seal and shall by the said name sue and be sued  | <b>18(2)</b>   |                                     |         |
| 3     | <b>7.(3)</b>  | The Building Workers' Welfare Board shall consist of a chairperson to be nominated by the State Government, one member to be nominated by the Central Government and such number of other members, not exceeding fifteen, as may be appointed to it by the State Government:<br>Provided that the Building Workers' Welfare Board shall include an equal number of members representing the State Government, the employers and the building workers and that at least one member of the Board shall be a woman. | <b>18(3)</b>   |                                     |         |
| 4     | <b>7.(4)</b>  | The terms and conditions of appointment and the salaries and other allowances payable to the chairperson and the other members of the Building Workers' Welfare Board, and the manner of filling of casual vacancies of the members of the Building Workers' Welfare Board, shall be such as may be prescribed by the State Government   | <b>18(4)</b>   |                                     |         |

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| 5     | <b>7.(5) (a)</b>   | The Building Workers' Welfare Board shall appoint a Secretary and such officers and employees as it considers necessary for the efficient discharge of its functions of the Building Workers' Welfare Board under this Code            | <b>19(1) Secretary and other officers of Boards</b> |                                     |            |
| 6     | <b>7.(5)(b)</b>    | The Secretary of the Building Workers' Welfare Board shall be its chief executive officer.   | <b>19(2)</b>  |                                     |            |
|       | <b>7.(5) ( c )</b> | The terms and conditions of appointment and the salary and allowances payable to the Secretary and the other officers and employees of the Building Workers' Welfare Board shall be such as may be prescribed by the State Government. | <b>19(3)</b>  |                                     |            |
| 7     | <b>7.(6)</b>       | The Building Workers Welfare Board shall perform the following functions namely:-  | <b>22 Functions of the Boards</b>                   |                                     |            |
| 8     | <b>7.(6)(a)</b>    | <i>provide death and disability benefits to a beneficiary or his dependants</i>  |   |                                     | <b>new</b> |
| 9     | <b>7.(6)(b)</b>    | make payment of pension to the beneficiaries who have completed the age of sixty years;  | <b>22(1) b</b>                                      |                                     |            |
| 10    | <b>7.(6)(c )</b>   | pay such amount in connection with premium for Group Insurance Scheme of the beneficiaries as may be prescribed by the appropriate Government;   | <b>22(1) d</b>                                      |                                     |            |

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| 11    | 7.(6)(d) | <i>frame educational schemes for the benefit of children of the beneficiaries as may be prescribed by the appropriate Government;</i>   | 22(1)                                     |                                     | With few Changes |
| 12    | 7.(6)(e) | meet such medical expenses for treatment of major ailments of a beneficiary or, such dependant, as may be prescribed by the appropriate Government;   | 22(1) f                                   |                                     |                  |
| 13    | 7.(6)(f) | make payment of maternity benefit to the beneficiaries;   | 22(1) g                                   |                                     |                  |
| 14    | 7.(6)(g) | <i>frame skill development and awareness schemes for the beneficiaries;</i>   |   |                                     | New Addition     |
| 15    | 7.(6)(h) | <i>provide transit accommodation or hostel facility to the beneficiaries</i>  |   |                                     | New Addition     |
| 16    | 7.(6)(i) | <i>formulation of any other welfare scheme for the building worker beneficiaries by State Government in <u>concurrence with the Central Government</u>; and</i>   | 22(i) b                                   |                                     | with few changes |
| 17    | 7.(6)(j) | make provision and improvement of such other welfare measures and facilities as may be prescribed by the Central Government   | 22(1) h                                   |                                     | with few changes |
| 18    | 7.7      | The State Government may, by notification, constitute with effect from such date as may be specified therein one or more advisory committee to advise the State Government upon such matters arising out of the administration of this Code relating to building workers and such other matters as the State Government may refer to it for advice. | Similar to Sec.4 State Advisory Committee |                                     |                  |

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|       |   | <b>Chapter-VIII<br/>SOCIAL SECURITY AND CESS IN RESPECT OF BUILDING AND OTHER</b>   |                        |  |                 |
| 19    | <b>100. (1)<br/>Levy and collection of Cess</b> | There shall be levied and collected a cess for the purposes of social security and welfare of building workers at such rate not exceeding two per cent. but not less than one per cent. of the cost of construction incurred by an employer, as the Central Government may, by notification, from time to time specify.   |                        | <b>3 (1)<br/>Levy and collection of cess</b> | <b>Modified</b> |
| 20    | <b>100.(2)</b>                                  | The cess levied under sub-section (1) shall be collected from every employer undertaking building or other construction work in such manner and at such time, including deduction at source in relation to a building or other construction work of a Government or of a public sector undertaking or advance collection through a local authority where an approval of such building or other construction work by <b>such local authority or such other authority notified by the State Government is required, as may be prescribed by the Central Government.</b> |                        | <b>3(2)</b>                                  | <b>added</b>    |
|       | <b>100.(3)</b>                                  | The proceeds of the <b>cess collected</b> under sub-section(2) <b>shall be deposited</b> by the local authority notified by the State Government <b>to the Board</b> in such Manner as may be prescribed by the Central Government. Explanation - For the purposes of thischapter, the expression"Board" means the Building and Other Construction Workers' 'Welfare Board constituted under Section.7  |                        | <b>3 (3)</b>                                 |                 |

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| 21    | <b>100(4)</b>   | Notwithstanding anything contained in sub-section (1) or sub-section (2), the cess leviable under <b>this Chapter</b> including payment of such cess in advance may, subject to final assessment to be made, be collected at a uniform rate or rates as may be prescribed <b>by the Central Government</b> on the basis of the quantum of the building or other construction work involved.   |                        | <b>3 (4)</b>   | <b>with few addition</b> |
| 22    | <b>101 Interest payable on delay in payment of cess</b> | If any employer fails to pay any amount of cess payable under section 100 within such time as may be prescribed by the appropriate Government, such employer shall be liable to pay interest at such rate as may be prescribed <b>by the Central Government, such employer shall be liable to pay interest at such rate as may be prescribed by the Cental government on the amount of cess, to be paid, for the period from the date on which such payment is due till such amount is actually paid.</b> |                        | <b>8. Interest payable on delay in payment of cess</b> | <b>with few addition</b> |
| 23    | <b>102 Power exempt from Cess</b>                       | Notwithstanding anything contained in this Chapter, <b>the Central Government</b> may, by notification, exempt any employer or class of employers in a State from the payment of cess payable under this Chapter where such cess is already levied and payable under any corresponding law in force in that State.  |                        | <b>6. Power of exempt</b>                              | <b>with few addition</b> |

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| 24    | <b>103.(1)<br/>Self Assessment of Cess</b>                               | The employer shall, within sixty days or such period as may be notified by the appropriate Government of the completion of his each building and other construction work, pay such cess (adjusting the advance cess already paid under section 100) payable under this Chapter on the basis of his self-assessment on the cost of construction worked out on the basis of the documents and in the manner prescribed by the Central Government and after such payment of cess, he shall file a return under clause (d) of section 123.  |                        |   | <b>Like 5.4 with few changes</b> |
| 25    | <b>103(2)</b>  | If the officer or the authority to whom or to which the return has been filed under sub-section (1) finds any discrepancy in the payment under the self assessment and the payment required under the return referred to in that sub-section, then, he or it shall, after making or causing to be made such inquiry as he or it thinks fit and after such inquiry make the appropriate assessment order.  |                        | <b>5.<br/>Assessment of Cess</b>  |                                  |
| 26    | <b>104<br/>Penalty for non-payment of cess within the specified time</b> | If any amount of cess payable by any employer under section 103 is not paid within the date specified in the order of assessment made under sub-section (2) of section 103, it shall be deemed to be in arrears and the authority prescribed by the Central Government in this behalf may, after making such inquiry as it deems fit, impose on such employer a penalty not exceeding the amount of cess:Provided that, before imposing any such penalty, such employer shall be given a reasonable opportunity of being heard and if after such hearing the said authority is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed under this section. |                        | <b>9.<br/>Penalty for non-payment of cess within the specified time</b> |                                  |

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| 27    | <b>105.(1)<br/>Appeal to appellate authority</b>                 | Any employer aggrieved by an order of assessment made under section 103 or by an order imposing penalty made under section 104 may, within such time as may be prescribed by the Central Government, appeal to such appellate authority in such form and in such manner as may be prescribed by the Central Government.   |  | <b>11 (1)<br/>Appeals</b>           |                         |
| 28    | <b>(105)(2)</b>  | Every appeal preferred under sub-section (1) shall be accompanied by such fees as may be prescribed by the appropriate Government.  |  | <b>11(2)</b>                        |                         |
| 29    | <b>(105)(3)</b>  | After the receipt of any appeal under sub-section (1), the appellate authority shall, after giving the appellant an opportunity of being heard in the matter, dispose of the appeal as expeditiously as possible  |  | <b>11(3)</b>                        |                         |
| 30    | <b>(105)(4)</b>  | Every order passed in appeal under this section shall be final and shall not be called in question in any court of law.   |  | <b>11(4)</b>                        |                         |
| 31    | <b>106<br/>Registration of building workers as beneficiaries</b> | Every building worker who has completed eighteen years of age, but has not completed sixty years of age, and who has been engaged in any building or other construction work for not less than ninety days during the preceding twelve months <b>shall be registered by the officer authorised by the Board</b> as a beneficiary under this Chapter <b>in such manner as may be prescribed by the Central Government.</b> | <b>12.<br/>Registra-tion of building workers as beneficia-ries</b> |                                     | <b>With few Changes</b> |

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| 32    | <b>107. (1)<br/>Cessation as a beneficiary</b> | A building worker who has been registered as a beneficiary under section 106 shall cease to be as such when he attains the age of sixty years or when he is not engaged in building or other construction work for not less than ninety days in a year:<br>Provided that in computing the period of ninety days under this sub-section, there shall be excluded any period of absence from the building or other construction work due to any personal injury caused to the building worker by accident arising out of and in the course of his employment.                  | <b>14.<br/>Cessation as a beneficiary</b> |                                     |         |
| 33    | <b>2</b>                                       | Notwithstanding anything contained in sub-section (1), if a person had been a beneficiary for at least three years continuously immediately before attaining the age of sixty years, then, he shall be eligible to get such benefits as may be prescribed by the Central Government.<br>Explanation — For computing the period of three years under this sub-section as a beneficiary registered with a Board, there shall be added any period for which a person had been a beneficiary registered with any other Board immediately before his registration with the Board. | <b>14(2)</b>                              |                                     |         |



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| 34    | <b>108.1 Building and Other Construction Workers Welfare fund and its application</b> | There shall be constituted by a Board a fund to be called the Building and Other Construction Workers' Welfare Fund and there shall be credited thereto—<br><b>(a) the amount of any cess levied under sub-section (1) of section 100;</b><br>(b) any grants and loans made to the Board by the Central Government;<br>(c) all sums received by the Board from such other as may be decided by the Central Government. | <b>24 (1) Building and Other Construction Workers Welfare fund and its application</b> |                                     | <b>with few changes</b> |
| 35    | <b>2</b>  | The Building and other Construction Worker Welfare Fund shall be applied for meeting—<br>(a) expenses of the Board in the discharge of its functions under sub-section (6) of section 7; and<br>(b) salaries, allowances and other remuneration of the members, officers and other employees for the Board;<br>(c) expenses on objects and for purposes authorised by this Code.                                       | <b>24(2)</b>   |                                     |                         |
| 36    | <b>3</b>  | No Board shall, in any financial year, incur expenses towards salaries, allowances and other remuneration to its members, officers and other employees and for meeting the other administrative expenses exceeding five per cent. of its total expenses during that financial year.  | <b>24(3)</b>   |                                     |                         |