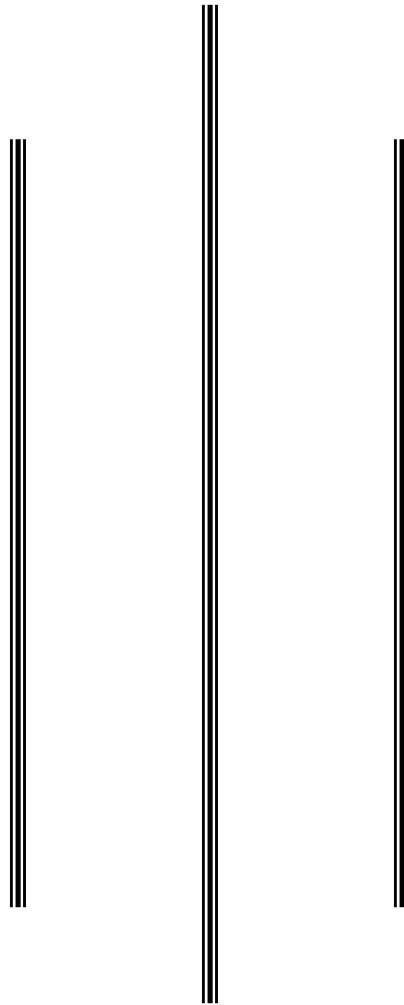


Circulars

(from 2057/4/1)



His Majesty's Government
Ministry of Finance
Department of Taxation
Lazimpat, Kathmandu.

Penalty on TDS defaulter

@)%&!.!@

cfos/ Pq, @)#! -; ₣ = sf]bkrf #^ cg; f/ clud cfos/ s6[ugkg]eQmfglx?df clud
cfos/ s6[gu/\$]cj:yfdf pQm Pqsf]bkrf \$! -u_ cg; f/ eQmfgl ePsf]/sd 5b lbg g; lsg]
sfggl Joj:yf ePsf]/ cfly\$ Pq, @)% sf]cg; rl - ^ sf]bkrf @& n]clud cfos/ s6[ugkg]
clud s/ s6[gug]===== !%% yk zNs ; d] c; h pk/ ul/g]Joj:yf u/\$]xbf
s/btfn]eQmfgl jf vr{nVbf pkoQm Joj:yf cg; f/ clud s/ s6[gu/\$]l:yltdf s/ lgwf{Of
ubf{cf= s= Pq, @)#! -; ₣ = sf]bkrf \$! -u_ / cfly\$ Pq, @)% sf]cg; rl-^ sf]bkrf @& sf]
Joj:yf dWb]bj}}Joj:yf Ps}k6s cfsliff x65 jf xbg / xbg eg]sg rfxl cfsliff x65 eg]
; DaGwdf kZ xbf >f]dfg}s/ s6[gu/\$]cj:yfdf cfos/ Pq, @)#! sf]bkrf \$! -u_ / cfly\$
Pq, @)% sf]cg; rl - ^ sf]bkrf @& bj}cfsliff xg]eG]ldtl @)%&!.).^ sf]lg0f6fg; f/ cg/fw
u/\$]5'.

Format for the taxpayer who falls under Financial Act, 2057, Annex 6,
Article 13
(cfo laj /0f ; DaGwdf)

@)%&\$.#

cfly\$ lawφs @)%& sf]cg'; ħL-^ sf]bkrf !# df ePsf]Joj :yf cg'; f/ sf/f] f/sf]n]yf
/fVg clgjfo{gePsf aflif\$?= !) nv; Ddsf] sf/f] f/ jf ?= ! nv; Ddsf] vb cfo xg] ; fgf
s/bftfx?n] egkgl cfo laj /0fsf] gdğf tfl]sPsf]h] pQm gdğf ; mlg u/L txf\$] hfgsf/L Pj +
cfj Zos sfory{lgofofg'; f/ k7f0Psf]Joxf]f cg/f] u/\$f]5'.

af]fy{M

>l cy{dGqfno,
/fhZj dxzfzvf .

Format for the purpose of Article 16, Annex 6, Financial Act, 2057
(cfly\$ lawϕs @)%& cg; rL-^ sf]bkrf !^ sf]laj /0f km/fdsf]9f#f k7fPsf] .

@)%&.%!

>l s/ sfoffo,
; a}.

cfly\$ lawϕs @)%& cg; rL-^ sf]bkrf !^ sf]kϕfhgsf]nflu s/bftfn]s/ sfoffodf kϕ
ug[cfo laj /0fsf]9f#f >ldfg\dxflgbϕshoäf6 :jls[ePsfh]; fϕL adf]hd ug{u/fpg' xg ; f]
km/fdsf]gdϕf Ps kl't ; #lg u/L lg0fϕfg; f/ cg/fϕ u/ϕf]5'.

Format of Tax return based on simplified books and accounts

(; /nls[lx; fj lsfj ; lxtsf] cfo laj /0f km/fd af/) .

@)%&.\$.@\$

>l s/ sfoffo,
; a}.

pk/fQm laifodf lx; fj lsfj /fVg gkg[clgj fo{gePsf_ ?= @) nfve[bf 3l6 sf/f] f/ ug[
s/bfttsf] nflu -cfly\$ lawφs, @)%& sf] cg; rL-^ sf] bkmf !\$ sf] kφ[hgsf] nflu_ ; /lns[
lx; fj lsfj ; lxtsf] cfo laj /0fsf] 9f#f ldtl @)%&.\$.@) sf] lg0f[φg; f/ l:j st ePsf] xbf
o; }fy ; mlg u/l cfj Zos sfofy k7f0Psf] Joxf]f cg/fw 5 .

afwfy{M

>l cy{d[φqfno,
-/fhZj dxzfvf_
afub/j f/, sf7df8f}.

Facility of paying +15% Tax on previous year's Income tax paid

@)&.&.#

>l s/ sfoffo,
; a}.

o; lj efu -tYofs zfvf_ sf]k= ; ≠)&.%* r= g≠^ ldtl)%&.%! sf]kq kkt ug{ePs}5 .
@)%^ ciff9 d; fct; Dd dNo clej [4 (VAT) df btf{ePsf]dfq cfly\$ laBφs, @)%& sf]cg; rl
^ sf]bkrf !^ cg; f/ cf= a=)%&.%^ sf]sf/f]f/ jfkt It/\$]cfos/ /sddf !% kltzt yk u/l cf=
a=)%&.%& sf]nflu s/ Itg{kfpg]elgPsfdf dNo clej [4 s/df gof+s/btfx?nf0{btf{ug]; do
@)%^ efb|* ut]Dd a9fPsfh]@)%^ efb|* ut]Dd dNo clej [4 s/df btf{ePsf cf= a=)%&.%&
df ?= ! s/fφ; Ddsf]sf/f]f/ ePsf 7\$sf / Phq;L sf/f]f/ ug[b]v afx\$ cgo s/btfn]rfxdf
cfly\$ lawφs @)%& sf]cg; rl ^ sf]bkrf !^ cg; f/ cf= a=)%&.%^ sf]sf/f]f/ jfkt It/\$]
cfos/ /sddf !% kltzt yk u/l cf= a=)%&.%& sf]sf/f]f/ jfkt It/\$]cfos/ /sddf !%
kltzt yk u/l cf= a=)%&.%& sf]nflu s/ Itg{kfpg]; lj wf lbg]egl >l % sf]; /sf/-dlq:t/lo_
af6 ldtl)%&.^.#) df lg0f6 ePsfh]hfgsf/L Pj +cfj Zos sfofy{cg/f]w u/\$]5'.

af]fy{M

>l cy{dlqfno,
/fhZj dxzfzvf .

Formats of simplified books & accounts.

; /lns[lx; fj lstfj sf]9f#f af/].

@)%&.\$.@&

>l s/ sfoffno,
; a}.

pk/fQm laifodf o; laefusf]k= ; #)%&.%* -@^ r= g# !# ldtl)%&.\$.@\$ sf]kq; fy ; #Ug
u/l k7f0Psf]cfly\$ lawφs, @)%& sf]cg; rL ^ sf]bkmf !\$; # ; DalGwt ; /lns[lx; fj lstfj
; lxtsf]km/fdsf]9f#fdf kmd\$]cfos/ btff{kφf0f kq :yfol n]yf gDa/ pNn]y ug{5b xg uPsf]h]
; f]; dfj z ul/Psf]km/fd o; } fy k7f0Psf]Joxf]f cg/f]v 5 .

af]fy{M

>l cy{dGqfno,
/fhZj dxzfzvf,
afub/j f/ .

Clarification of House and Land Tax
(3/hlluf s/ ; DaGwdf).

@)%&\$.!^

>l % sf]; /sf/
:yfglo lj sf; dGqfno,
gu/kflnsf Joj :yf zfvf
kNrf\$, nlnrk/ .

txf\$]k= ; =&@.)%^.%& r= g=&\$* ldtl)%&.#.#) sf]kq kfk t e0{sf/j fxl xbf >l % sf]
;/sf/ -dlGq:t/lo_ af6 ldtl)%&\$.!@ df lgDgfg; f/sf] lgOf6 ePsf]h] hfgsf/L Pj +cfj Zos
sfofy{cg/fw u/\$f]5'.

- != s/ sfofxox?df /x\$]f 3/hlluf ; DaGwl ; j}knf0nx? ; DaGwt gu/kflnsf j f ufp+l] sf;
; ldtx?df oyflz3|aemf0lbg].
- @= dfnkf] sfofxox?n]3/hlluf ; DaGwl Invt kfl/t ubf{; DaGwt tu/kflnsf j f uf= lj= ; =
sf]kms]fkq lnP/ dfq ug[eGg]; DaGwdf :yfglo lj sf; dGqfnon]g}eld; wf/ tyf Joj :yf
dGqfnonf0{n]v k7fpg].
- #= cf= a=)%^.%& / ; f]eGbf cl3sf cfly\$ j ifx?sf] 3/hlluf s/ lgwf{Of / c; hl ; DaGwdf
3/hllufs/ Pq, @)! (/ ; DaGwt cfly\$ Pqsf]Joj :yf adf]hd ug[kg]xhf 3/hlluf s/ Pq,
@)! (sf] bknf @-3_ adf]hd 3/hlluf s/ kofhgsf] nflu lh= lj= ; =uf= lj= ; = tyf
gu/kflnsfsf]; lrjnf0{s/ clws[sf]clwsf/ kofu ug{kfpg]u/L ; fxl Pqsf]bknf !# sf]
pkbknf -!_ / -%_ adf]hd lgolQm tyf clwsf/ k]ofof]hg ul/Psf].
- \$= cf= a=)%^.%& / ; f]eGbf cl3sf cf= a= x?sf]p7g]3/hlluf s/ jfktsf]/sd ; j}g}:yfglo
lgsfonf0{5fl8lbg].
- %= cf= a=)%^.%& / ; f]eGbf cl3sf cf= a= x?sf] 3/hllufs/ lgwf{Of / c; hl ; DaGwdf
gu/kflnsf / uf= lj= ; =x?n]; xofu dfu u/df s/ sfofxox?n]oyfzl3|; xofu kbfq ug].

af]fy{M

!= cy{dGqfno,
/fhZj dxzfzvf, hfgsf/l]nflu

@= >l s/ sfofno,
; a}

- s_ sfoffnodf /x\$] 3/hlluf ; DaGwl kmf0nx? ; DalGwt dxfgu/kflnsf/ pkdxfgu/kflnsf/gu/kflnsf/uf= lj= ; = df oyfzL3|æfm0]bg].
- v_ :yfglo lgsfoj f6 ; xof]usf]nflu dfu e0{cfPdf oyfzL3|; xof]u ul/lbg].
- u_ sfoffnodf /x\$] cf= a=)%^.%& ; Ddsf] 3/hlluf s/ kpf]hgsf] nflu tf]sPsf] dNofs g b/ / cfly\$ P g cg; f/sf] s/sf] b/ / ; DalGwt lgsfox?nf0{pknJw u/f0]bg].
- 3_ kmf0nx? k7fpbf lgd]gfg; f/sf] clen]y/k]hsf tof/ u/l Psk]t sfoffnodf /xg] Joj :yf ug].

| l; = g# | 3/hlluf wgl]sf]gfd | 7]ufg | s/ lgwf]0f ePsf] clGtd cf= a= | nfu\$]s/ ?= | s]kmot |
|---------|--------------------|-------|-------------------------------|-------------|--------|
| | | | | | |

-^a_ sg}s/bft]sf]gfd]df 3/ hllufs/ aSof]f /x\$]eP ; f]sf]nut ; d] k7fpg].

50% of gross income certified by VAT is allowed for expenses
(kltzt tflsPsf]af/)

@)%&.%&

>l s/ sfoffno,
; a}.

cfly\$ lawφs, @)%& sf]cg; Fl ^ sf]bkrf !& df dNo clea[4 s/ sfoffnon]kφf10ft
u/\$f]v/lb dNo / laqnl dNonf0{df6otf lb0g]5 . lx; fj lsfj /fVg clgjfo{gePsf s/bftfsf]
xsdf pk/fQm v/lb / laqnl dNosf]km/snf0{g}sh cfo dfgl ; f]cfwf/df >l % sf]; /sf/n]tf\$]
adf]hdsf]kltztn]c6o vr{jfkt s6[u/l vb cfo sfod ul/g\$ e6g]Joj :yf eP cg; f/ ; f]sf]
nflu sf/jxl xbf sh cfodf %) kltzt vr{jfkt 56 lb0{afsl %) kltzt /sd vb cfo sfod
ug]egl ldtl @)%&.\$.^ df >l % sf]; /sf/j f6 lgof6 ePsf]Joxf]f cg/f] u/\$f]5'.

af]fy{M

>l cy{d6qfno, /fhZj dxzfvf .
>l g]kfn pBf]u afl0fho dxf; 3, 6\$, sf7df8f}:-
>l g]kfn r]a/ ckm sdz{ hdn, sf7df8f}:-

Provision of Flat Tax Rate for small Taxpayers & other provisions according to financial act, 2057

cfly\$ lawø s @)%& sf]sfoffj og ; Da6wdf .

@)%&.%.%

>l dxfn\yf lgo6qs sfoffno,
cgfdgu/, sf7df8f}.

cfly\$ lawø s @)%& sf]cg'; rL ^ sf]bkrf !#-!_ / -@_ !*, #@ / ## df lgDgfg'; f/sf] Joj :yf ePsf]Joxf]f Toxf+cj ut ePs}xgkb5 .

bkrf !#-!_

sf/]f/sf]n\yf /Vg clgj fo{gePsf j flif\$?= !) nfv; Ddsf]sf/]f/ j f ?= ! nfv; Dd vb cfo xg]; fgf s/bftfnf0{b}fo adf]hd aflif\$ s/ nuf0g5 .

- s_ dxfgu/kflnsf tyf pk dxfgu/kflnsf lfo'df sf/]f/ ug]s/bftfnf0{ ?= @,)))-
- v_ gu/kflnsf lfo'df sf/]f/ ug]s/bftfnf0{ ?= !,%)))-
- u_ v08 -s_-v_ df pNn]vt lfo' afx\$ cfo lfo'df sf/]f/ ug]s/bftfnf0{?= !,)))-

bkrf !#-@

3/h' tyf ; fgf pBfu lj efudf btf{ePsf, sf/]f/sf]n\yf /Vg clgj fo{gePsf aflif\$?= !) nfv; Ddsf]sf/]f/ j f ?= ! nfv; Dd vb cfo xg]; fgf pBf]nf0{aflif\$?= !,)))- s/ nuf0g5 .

t/ uf= lj= ; = lfo'df /x\$!@ cZj zIQme6bf sd lfdtsf s6fgl lk; fgl ldnnf0{aflif\$?= %)))- dfq s/ nuf0g5 .

bkrf !*

; j}k\$ f/sf]7\$sfdf !=% kl|zt n]clud s/ c; hl ul/g5 . t/ ?= @) nfv; Ddsf]7\$sfdf o:tf]clud s/ cl6td xg5 . o:tf s/bftfx?sf]c6o cfo>f] gePdf cfo laj/Of k7 ul//xg' kgI 5g, 7\$sf sf] laj/Of dfq lbP kl0g5 . 7\$sf sf] laj/Of ; Dal6wt 7\$sf lbg] sfoffnodf k7 u/kI5 ; Dal6wt 7\$sf lbg] sfoffnoj f6 nfl0g] s/ / laj/Of s/ sfoffnodf k7 fPkI5 dfq w/f6l khs]f lb0g5 .

bkmf #@

s/ sfoffho g/x\$]lhNnfsf lgsf;L k7f/L sf/]f/ ug]s/btff jfx\$ c6o s/btffx?n]cfkngf] cfos/ btff{kdf0f kq gjls/Of ug{; Dal6wt s/ sfoffhodf hfg c; ljwf xg]ePdf gjls/Of /f\$sf ul//fv\$fd afx\$ s/btffn]gjls/Of u/fpg rfx\$]cfly\$ aif\$]cl3Nnf]cfly\$ aif\$]s/ rQmf u/\$]lg; ; f k7 u/df s/btffsf]lhNnf l:yt sf]f tyf n]yf lgo6qs soffhon]cfos/ btff{kdf0f kq gjls/Of u/l lbg\$. cfos/ P6, @)#! sf]bkmf % -s_ sf]p[bkmf _ adf]hd cfos/ btff{kdf0f kq gjls/Of ug{/ Dofbleq gjls/Of gug]s/btffnf0{; fxl P6sf]bkmf ^#v c6tu\$ hl/jfgf ug]s/ clws[nf0{ePsf]clwsf/ o; bkmfsf]k6fhgsf]nflu ; Dal6wt sf]f tyf n]yf lgo6qs sfoffhosf k6vnf0{tflsPsf]5 . sf]f tyf n]yf lgo6qs sfoffhosf k6vn]cfos/ btff{kdf0f kq gjls/Of u/\$]576]nut /fv]hl/jfgf ePsfdf e\$ / jf /l; b ; d\$; Dal6wt s/ soffhodf k6o\$ dlxgfsf]& ut]eq k7f0lbg'kg\$.

bkmf ## s/ sfoffho g/x\$]lhNnfsf ; Dal6wt sf]f tyf n]yf lgo6qs sfoffhodf ; fgf s/btffn]bkmf !# adf]hdsf]tflsPsf]/sd bflvnf u/l s/ rQmfsf]kdf0f lng ; Sg\$g\ . ; fy} bkmfg !* cg' f/ ?= @) nvf; Ddsf]7\$sf sf/]f/ ePsf s/btffn]nflu]clud s/ lt/\$]kdf0f k7 u/df ; Dal6wt sf]f tyf n]yf lgo6qs sfoffhoj6 s/ rQmf kdf0f lng ; Sg\$. o; /l cfo laj/Of; fy bflvnf ul/Psf]s/ /sd / lb0Psf]s/ rQmf kdf0fsf]laj/Of ; f]sfoffhon]; Dal6wt s/ sfoffhodf k6o\$ dlxgfsf]& ut]eq k7f0lbg'kg\$.

pk/fQm Joj ; yf cg' f/sf] sfoff]og ; Da6wdf o; ljefun]ldlt @)%&#.@ df kq k7f0 ; s\$]ePtf klg cem sxl s/f :ki6 kfpq'kg]bl]v6f lgDgfg' f/ :ki6 kfl/Psf]5 .

- != cfly\$ law6s, @)%& sf]cg'; rl ^ sf]bkmf !#-!_ / -@_ ; # ; Dal6wt kmf/fd / ; f]; Dal6wl lgb]zsf ; #lg 5 .
- @= cfos/ btff{kdf0f kq gjls/Of lsfj sf]gd6f ; #lg 5 .
- #= cfo laj/Of btff{/ c; Nl laj/Of lsfj sf]gd6f ; #lg 5 .
- \$= cfly\$ law6s, @)%& sf]cg'; rl ^ sf]bkmf !* df pNny ePsf]7\$sf pNny u/l laj/Of lng].

ctM pk/fQm adf]hd sfoff]og xg]Joj ; yfsf]nflu ; Dal6wt sf] n] lg= sf= x?nf0{ cfjZos lgb]zg xg ldtl)%&#.@ sf]lg0f6fg' f/ cg'f]w u/\$]5'.

af]fy{M

- != >l s/ sfoffho, ; a}Mldtl @)%&#.! sf]kqfg' f/ sf] n] lg= sf= df k7f0Psf]nut cljnda ljefudf k7fpg'xg .
- @= >l cy{d6qfno, /fhZj dxzfivf .

#= >l gkfn pBfψ afl0fHo dxf; 3, 6\$, sf7df8f}.

\$= >l gkfn r|a/ ckm sdz{ hdn, sf7df8f}.

Facility of paying +15% Tax on previous year's Income tax paid

kl/kq

@)%&.&.#

>l s/ sfoffno,
; a}

o; lj efu -tYofs zfvf_ sf]k= ; ≠)%&.* r= g≠^ ldtl)%&.%! sf]kq kfk t ug{ePs}5 .
@)%^ cfiff9 d; fct; Dd dNo clej [4 s/ (VAT) df btf{ePsf]dfq cfly\$ lawφs, @)%& sf]
cg; rl ^ sf]bkmf !^ cg; f/ cf= a=)%&.%^ sf]sf/f] f/ jkt lt/\$f]cfos/ /sddf !% kl tzt yk
u/l cf= a=)%&.% sf]nflu s/ Itg{kfpg]elgPsf]df dNo clej [4 s/df gof+s/btfx?nf0{btf{ug]
; do @)%^ efb| * ut] Dd a9Psf]h]@)%^ efb| * ut] Dd dNo clej [4 s/df btf{ePsf cf= a=
)%&.% df ?= ! s/f\$; Ddsf]sf/f] f/ ePsf 7\$sf / Phq; l sf/f] f/ ug]blv afx\$ cGo s/btfn]
rfx]df cfly\$ lawφs, @)%& sf]cg; rl ^ sf]bkmf !^ cg; f/ cf= a=)%&.%^ sf]sf/f] f/ jkt
lt/\$f]cfos/ /sddf !% kl tzt yk u/l cf= a=)%&.% sf]nflu s/ Itg{kfpg]; lj wf lbg]egl >l
% sf]; /sf/ -dGql:t/lo_ af6 ldtl)%&.^.#) df lgOf0 ePsf]h]hfgsf/l Pj +cfj Zos sfofy{cg/fw
u/\$f]5'.

af]fy{M

>l cy{dGqfno,
/fhZj dxzfzvf .

M. G. of Film Development Charge
rnlrq lj sf; zNssf]Pd= lh= u0fgf ; Da6wdf .

@)%&.(.%

>l s/ sfoffo,
; a}.

k|t't laifodf o; ljeuaf6 r= g#!@@* ldtl)%&.^!) df ul/Psf]kl/kqsf] ; Gbedf
bljwf e}sx|l sfoffox?jf6 rnlrq lj sf; zNssf]Pd= hl= u0fgf ; Da6wdf ; f\vgl e}cfPsf]h]
lgDg cg' f/ :ki6 ul/Psf]Joxf]f lgbZfg' f/ cg/f\w 5 .

o; ljeufsf]r= g#!@@* ldtl)%&.^!) sf]kl/kqj f6 cf= a=)%%.%^ sf]r= la= z= sf]
nflu dfq :ki6 ul/Psf]Joxf]f cg/f\w 5 . cf= a=)%.%& /)%&.* sf]cfly\$ Pjdf g}blgs Pd=
lh= lkn6; ePsf]h] ; f\l cg' f/ ug{u/fpg xg lgbZfg' f/ cg/f\w 5 egl ; a}s/ sfoffox?nf0{
hfgsf/L u/f0{lbg dNo clej [4 s/ ljeu -s/ 56 tyf lkmtf{zfvf_ sf]r= g+@#)\$ ldtl
)%&.*.@(sf]kqj f6 n\w cfPsf]xbf ldtl)%&.(\$ sf]lg0f6fg' f/ cg/f\w u/\$f]5' .

af\fy{M

>l dN0 clej [4 s/ ljeu,
s/ 56 tyf lkmtf{zfvf .

Establishment of District Revenue co-ordination committee
lhNnf /fhZj ; dGj o ; ldt j f/].

@)%&.(%

>l s/ sfoffno,
; a}.

pk/fQm laifo o; dGqfnosf]; Wof)%&.* r= g+!\$\$ ldtl)%&.\$.@ / ; Wof)%&.* r= g+
^^@ ldtl)%&.(# sf]kq klt ug{ePs}xfhf . ; f]cg; f/ u7g ePsf] lhNnf /fhZj ; dGj o
; ldtj f6 TOR adf]hd cljnda sfd sf/jfxl / sfoff]ogsf]nflu To; lje fu cgt/ut lhNnf
:t/lo sfoffox?nf0{lgbzg lbg'xg lgbzfg; f/ cg/fw ub5'egl cy{dGqfno -/fhZj dxzfxf_ sf]
k= ; =/f= \$.)%&.* r= g+^^\$ ldtl)%&.(\$ sf]kqj f6 nyl cfPsf]; DaGwdf ; Wof)%&.* r=
g+!\$\$ ldtl)%&.\$.@ sf]kqsf af/df o; lje fuf]k= ; =)%&.* r= g+!!@ ldtl)%&.! af6
; a}s/ sfoffox?nf0{kl/kq e}; s\$]x\$; Wof)%&.* r= g+^^@ ldtl)%&.(# sf]kqsf]5fof+
klt o; }fy ; mdg u/l cljnda sfd sf/jfxl / sfoff]ogsf]nflu lgbzfg; f/ cg/fw u/\$]5'.

gf M

s/ lje fuf] f6 o; eGbf kl5 xg]kl/kqx? klg qm ds?kn]; dfj z xb}hfg\$g\