TITLE: ITS_R002--REGISTRATION FOR PAN FOR BUSINESS

Purpose: To define the methods for and responsibilities for taxpayer registration process for Income Tax (PAN).

Scope: This procedure applies to taxpayers who want to register in Income Tax (PAN).

Responsibilities:

The Taxpayer is responsible for providing all information required for registration as required by IRD regulation for Income Tax (PAN). Taxpayer can use e-filling or fillup prescribed forms and submit to Inland Revenue Offices (IRO) or Organizations like (FNCCI) approved by IRD.

Tax Officers are responsible for ensuring the correctness and adequacy of the information provided by the taxpayer and register taxpayer as demanded by taxpayer.

Verifying Officers (officers in organization such as FNCCI, CNI for which IRD has authorized to verify PAN application) are responsible for ensuring the correctness and adequacy of the information provided by the taxpayer and register taxpayer as demanded by taxpayer. Same role with tax officers ?? (YES)

Definitions:

Registration Form: Form prescribed by Inland Revenue Department (IRD) for registration purpose.

Registration: Taxpayer is considered registered in Income Tax PAN once taxpayer fulfills all requirement of registration and is approved by Tax Officer.
Use Case:

PROCEDURE:

1.0 Application for registration

This part is to be done by applicant (Taxpayer).

1.1 To apply for registration PAN, person or company must use IRD website (www.ird.gov.np) and select Taxpayer Portal.

1.2 Click on Taxpayer Portal link will display Taxpayer Portal menu.

1.3 Expand Registration for (PAN,VAT,EXCISE) by clicking '+' sign beside 'Registration for (PAN,VAT,EXCISE).

1.4 Click on Application for Registration. Following screen will be displayed
1.5 It is necessary to obtain a submission number for each application. This submission number serves as identification number for application. Fill in following information in screen displayed above to obtain the submission number:

1. Username – Username is case sensitive. This username will be used to open application document again if application is partially filled previously. Hence applicant must note the username.

2. Password – Password is case sensitive and must be at least six character. Password will be required to open previously saved document later. Hence applicant must note the password.

3. Re-Password – Re-enter password again just to confirm previously typed password.

4. Contact No – Type in Contact number.

5. Email-id – Type in Email Id

6. Registration for – Tick PAN.

7. Select where application is to be registered. Select from radio button IRO/LTO, TSO (Taxpayer Service Office) or 'Other' for applying in IRD authorized organization for verification. 'Other' radio button becomes visible only if PANs selected in previous step. Selecting other will also enable other office selection list box.

8. If IRO/LTO is selected in step 7, select IRO.LTO where PAN will be registered from the list. If TSO is selected in step 7, select TSO from the list. If other is selected, select office (such as FNCCI offices) where application will be registered from the list.
9. Press 'OK' button at bottom right corner.

On pressing 'OK' button following screen will be displayed.

Note down submission number, username and password. Submission number will be required to print the form as well as for verification by the Tax Officer.

Enter the following.

1. Select Business Type from the list, such as Individual or Business.

2. Select Business Sub Type from the list. If Individual is selected business sub type will display 'PROPRIETORSHIP' only. If Business is selected in previous step list will contain 'Private Limited', 'Public Limited' etc.

3. If taxpayer has already received the PAN from Office of Company Registrar(OCR), enter PAN number. Otherwise press 'No'.

4. Press 'Continue' to enter data.

Enter Business Details:

5. If Business was selected in Business Type in previous screen, following screen will be displayed.
6. Enter TradeName in Nepali.

7. Enter TradeName in English.

8. Enter Registration Details, such as Business Registration Date, Registration Number, Place of registration, Business Start Date.

9. Tick whether Business is new or transferred from other owner.

10. Enter Address of Main Office and Main Place of Business.

11. Enter Business Detail, such as Business Type, Business Sub-type and press 'Add' button. More than one business type and sub-type can be added. These Business Type and Business Sub-type will be displayed in the certificate. So business type and sub-type needs to be selected carefully.

12. Click whether business have branch. If yes is selected one more tab for branch detail will become visible.
13. Enter landlord's details after clicking in landlord tab, if office is in rented property. Landlord's detail include:

   a. PAN (if exist).
   b. Landlord's Name.
   c. Area in square feet.
   d. Parcel Number.
   e. Rent Amount and
   f. Landlord's address.

14. Enter Business Personnel detail (detail of Managing Director or CEO) by clicking 'Business Personnel detail' tab.

   a. Enter First Name, Middle Name and Last Name of business persons such as CEO, Managing Director etc in Nepali.
   b. Enter First Name, Middle Name and Last Name of business persons such as CEO, Managing Director etc in English.
   c. Enter Appointment Date in Nepali (BS).
   d. Select Document Type (Citizenship, passport or Embassy ID).
e. Enter Identification Number.
f. Enter Issuing office name.
g. Location of issuing office.
h. Enter Issue date.
i. To upload the Identifying document click 'Browse' button and locate the scanned document and double click scanned document file.
j. Enter Address of Business Person.
k. Enter Detail of contact person for tax purpose if the person is different than CEO or Managing Director in the same manner as Business person entry.

15. Enter Branch Detail (If branch exists) by clicking 'Branch Detail' tab.

a. Enter Branch Serial No.
b. Enter Branch Start Date in Nepali.
c. Enter Branch Name in Nepali.
d. Enter Branch Name in English.
e. Enter Branch Address.
f. Press 'Add शाखा' button to add branch.

g. Repeat process a to f to add more branch.

16. At this stage you can either SAVE data or SUBMIT application by pressing 'Save' or 'Submit' button. 'Save' button will save the data and it can be changed later. 'Submit' button will submit the document to concerned officer in verification office and editing will not be possible.
2.0 Verification of Application

2.1 All application submitted by Taxpayer will be displayed in Submitted List.

Effectiveness Criteria:

Average time it takes to register a Business PAN.

References:

None:

Revision History:

<table>
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<tr>
<th>Revision</th>
<th>Date (DD/MM/YY)</th>
<th>Description of Changes</th>
<th>Requested By</th>
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