TITLE:     ITS_R007 – REGISTRATION FOR EXCISE FOR BUSINESS AND PROPRIETARY BUSINESS.

Purpose:    To define the methods and responsibilities for taxpayer registration process for EXCISE for both business and proprietary business.

Scope:      This procedure applies to taxpayers who want to register in EXCISE.

Responsibilities:

The **Taxpayer** is responsible for providing all information required for registration as required by IRD regulation for EXCISE. Taxpayer can use e-filling or fill up prescribed forms and submit to Inland Revenue Offices (IRO) or Taxpayer Service Offices (TSO) or Large Taxpayer Office (LTO).

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

**Computer Operators** are responsible for entering forms submitted by taxpayer for registration of Excise. Computer Operator is also responsible for printing the PAN certificate and issuing them after getting signed by officer.
Use Case:

REGISTRATION for EXCISE FOR BUSINESS and proprietary business.

Definitions:

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

**Registration:** Taxpayer is considered registered in EXCISE once taxpayer fulfills all requirement of registration and is approved by Tax Officer.

PROCEDURE:

1.0 Application for registration

Although it is possible to apply for Income Tax, VAT and EXCISE in one go, it is not recommended since EXCISE registration requires lot of other requirements before registration is done. Proper Process is to register in Income Tax and VAT (if required) and then apply for EXCISE registration.

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

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

1.2 Click on Taxpayer Portal link to open taxpayer portal menu.
1.3 Expand 'Registration for (PAN, VAT, EXCISE)' by clicking on '+' 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.

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 six character or more. 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 EXCISE to register for EXCISE.

7. Select where application is to be registered. Select from radio button IRO/LTO, TSO (Taxpayer Service Center)

8. Select IRO/TSO/LTO where PAN will be registered.

9. Select office where application will be registered from the list.

10. 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 PAN and press 'Continue' button.

Note: PAN is mandatory, since to be registered in VAT taxpayer must be registered in Income Tax (IT).

If taxpayer is already registered in VAT system will display following message.

Else, system will display following screen.
Press pen sign at the bottom of the screen in business list. System will load existing business detail. Press 'Next' button to go forward.

1. Enter EXCISE related data as follows:

   Step 1:
   
   a. Select permit from Permit combo box.
   
   b. After selecting permit, it loads Permit for of selected permit.
   
   c. Check permit for (one or more).
   
   d. Enter 'From Date' and 'To Date' for that permit.
   
   e. Press Add button to add to List of Permits.
   
   f. After adding, you must to save permits on clicking 'Save' button.

    See the following screen:
When you click on Step2 Tab then following screen will be displayed:

<table>
<thead>
<tr>
<th>Permit</th>
<th>Choose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods</td>
<td>List of Goods</td>
</tr>
<tr>
<td>Add</td>
<td></td>
</tr>
</tbody>
</table>

a. Select a permit from permit combo box.
b. After selecting permit, it loads goods for that permit.
c. Check goods (one or more) which you want from permit Goods list.
d. Press add button to add checked goods to list of Goods.
e. After adding, you must to save List of goods in database on clicking Save button

For Example, See the following screen:

Now you should select step3 Tab for adding work place of permit. When you select Step3 then following screen will be displayed:
Step 3:

a. Select a permit from permit combo box.

b. Enter the Work Place name.

c. Enter purpose.

d. Select address type (permanent or mailing).

e. Select district and fulfill entire information of above screen.

f. After filling the entire information, click on Add Work Place button to add list of work place.

g. Before saving this record you must be added godown of every work place.

h. For adding a godown, click 'up arrow' icon. After click in 'up arrow' icon, it will display following popup window:

i. Now fill entire information of Godown Address.
j. After adding, click **add** button as well as **ok** button.

k. Click on ‘Save’ button to save work place information as well as godown information to database. For example see following screen:

Select ‘**step 4**’ Tab for Production stages setup for work place. When you select ‘Step 4’ then following screen will be displayed:

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**Step 4:**

a. Select the permit from permit combo box.

b. After selecting permit it loads work place and stage.

c. Check work place as well as stage.

d. Click **add** button to add stage to work place stage list.

e. Now **save** the record by clicking ‘Save’ button.

f. Select ‘**step 5**’ Tab to enter input and output raw materials in each stage. On selection of ‘Step 5’ following screen will be displayed:
Step 5:

a. Select permit from permit combo box.

b. After selecting permit, it loads the stage of that permit.

c. Check input raw as well as output raw materials.

d. Click 'save' button to save the record into database.

Finally 'step 6' Tab for submit all record to database. When you select 'Step 6' then following screen will be displayed

Finally, click on submit Registration button to submit records of all steps.

After submitting records, you can't edit any record.

Press 'Print' button to print the Registration Form. Sign the application and submit to IRO/TSO/LTO officer for verification.

2.0 Verification of Application

2.1 All application submitted by Taxpayer will be displayed in Submitted List in IRO officer’s portal.

Effectiveness Criteria:

Average time it takes to register taxpayer in excise.

References:

None:
Revision History:

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