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**TITLE:** ITS\_EX05 – EXCISE RETURNS

**Purpose:** Clause 18 of the Excise act makes it necessary to submit the Excise return (Schedule 4(A)) by 25<sup>th</sup> of the next month by the taxpayer registered in Excise.

१८. कर विवरण पेश गर्नु पर्ने :

(१) करदाताले प्रत्येक महिना आफूले बुझाउनु पर्ने कर रकम स्वयं निर्धारण गरी सो महिना समाप्त भएको पच्चीस दिनभित्र कर अधिकृत समक्ष वा हुलाकबाट रजिष्ट्री गरी तोकिए बमोजिम कर विवरण पेश गर्नु पर्नेछ । यस्तो विवरण सो महिनामा कर लाग्ने कारोवार गरेको वा नगरेको जे सुकै भए तापनि पेश गर्नु पर्नेछ ।

This procedure describes the Standard Operating Procedure for filling Excise return by the taxpayer via e-system of IRD

**Scope:** This procedure applies to taxpayers who are registered in Excise and file Excise return (Schedule 4(A)).

**Responsibilities:**

The **Taxpayer** is responsible for filling the Schedule 4(A) (Excise Return) by 25<sup>th</sup> of next month and responsible for providing correct Information.

The taxpayers can self verify the transaction if they have taken the username and password from their related tax office for verification. If they have not taken the username and password, they need to visit the tax office for verification.


**Tax Officers** are responsible for verifying the returns, in case taxpayers don't have username and password for verification.

**Definitions:**

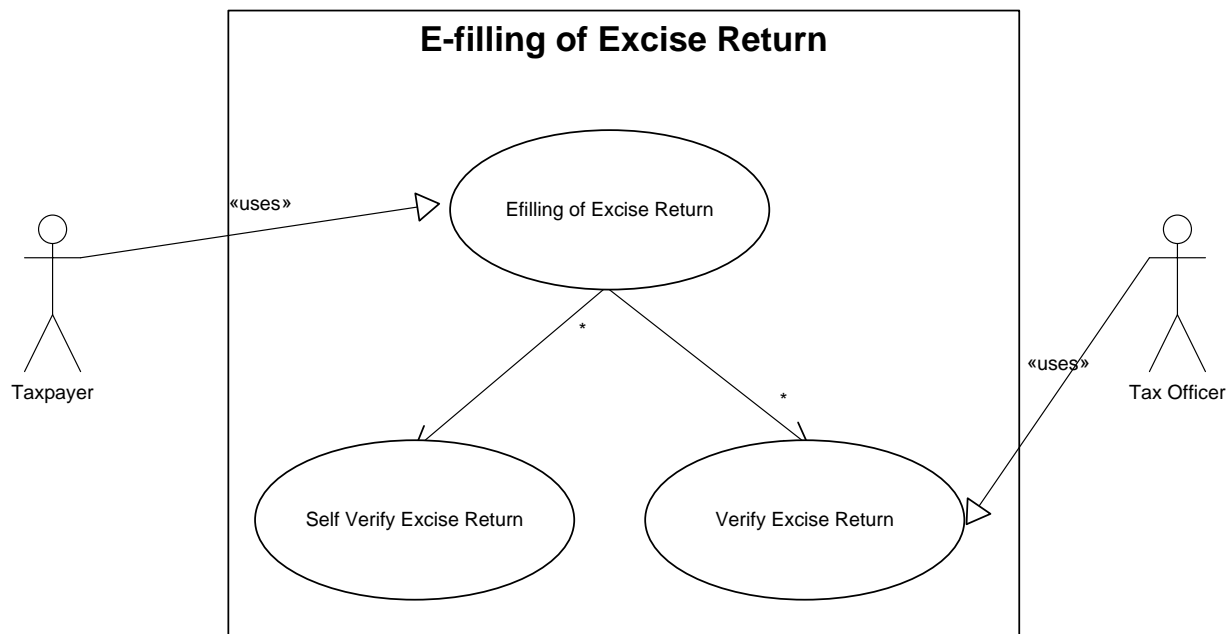
**Excise Return (Schedule 4(A)):** Excise return is the form defined by Government of Nepal which is to be submitted by taxpayer by 25<sup>th</sup> after the end of period.

**Tax year:** Tax year is the Nepali Year (not Fiscal Year).

**Period:** Period that is considered for monthly filling is from 1 to 12 in which 1 represents Baisakh.

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**Use Case:**




**PROCEDURE:**

**1.0 Entering Excise return**

This part is to be done by taxpayer.

- 1.1 To enter the returns, taxpayer must use IRD website ([www.ird.gov.np](http://www.ird.gov.np)) and select Taxpayer Portal.
- 1.2 Click on Taxpayer Portal link will display Taxpayer Portal menu.
- 1.3 Expand 'Excise' menu by clicking '+' sign beside VAT.
- 1.4 Click on Excise Return Entry. Following screen will be displayed


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It is necessary to obtain a submission number for each application. This submission number serves as identification number for the return. 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 to confirm the previously typed password.
4. Enter valid PAN number
5. Email-ID – Type in email ID
6. Contact No – Type in contact number.
7. Press 'Register' button at the bottom

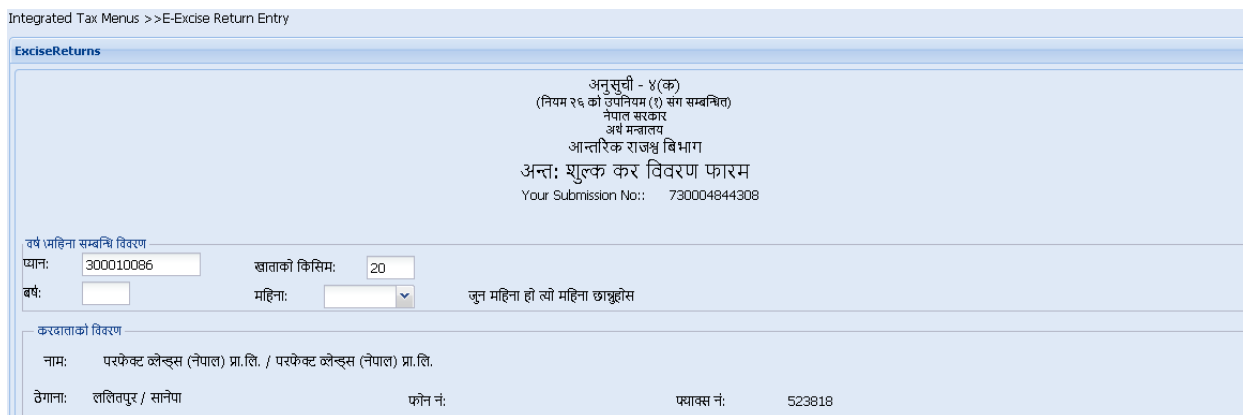
On pressing 'Register' button, following screen will be displayed.

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This form shows the Submission Number for the document. Taxpayer need to note submission number, username and password to open the document later.

After noting the submission number, click 'Proceed' button. The following form will be opened.



Taxpayer needs to fill all the details.

1. Enter tax year.
2. Select period.

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कारणकारी कारोबार विवरण

यदि यहाँ अवैधता कारोबार गरेको भए तलको महत्वपूर्ण सूचना तथ्यहरूमा त्रुटिहरू/ ला १ अथवा अति अधिक पैसाहरू/ ला. २ मा विवरण राखि विवरण भर्नुहोला।

	कारोबार मूल्य	खरिदमा तिरिको कर क्रेडिट	विविध तिरिको कर डेबिट
<b>१. बिक्री</b>			
१.१. अन्य मुद्रक योग्य बिक्री	<input type="text"/>		<input type="text"/>
१.२. बिक्री	<input type="text"/>		
१.३. छुट बिक्री	<input type="text"/>		
<b>२. खरिद/पैठारी</b>			
२.१. अन्य मुद्रक योग्य खरिद	<input type="text"/>	<input type="text"/>	
२.२. अन्य मुद्रक योग्य पैठारी	<input type="text"/>	<input type="text"/>	
२.३. छुट खरिद	<input type="text"/>		
२.४. छुट पैठारी	<input type="text"/>		
<b>३. अन्य</b>			
३.१. अन्य छुट		<input type="text"/>	<input type="text"/>
<b>४. सम्म</b>		<input type="text" value="0"/>	<input type="text" value="0"/>
५. डेबिट-क्रेडिट (+ वा -)			<input type="text" value="0"/>
६. गत महिनाको विवरण गर्नु बाँकी क्रेडिट			<input type="text"/>
७. तिर्नु पर्ने कर रकम (५-६) (+ वा -)			<input type="text"/>
८. कर विवरण माग राखिएको रकम			<input type="text"/>
९. कर तिर्नु माग गरेको अवधि			

- Enter taxable amount (optional).
- Enter tax amount (compulsory if there is taxable amount).
- Enter Export (optional).
- Enter Exempted Sale (optional).
- Enter taxable purchase (optional).
- Enter tax on taxable purchase (compulsory if there is taxable purchase).
- Enter taxable purchase import (optional).
- Enter tax on taxable purchase import (compulsory if there is taxable purchase import).
- Enter exempt purchase (optional).
- Enter exempt import (optional).
- Enter debit and credit adjustment (optional).
- The debit and credit totals will automatically be calculated. Credit is indicated by minus sign.
- If you have credit in the previous period, then enter the credit amount as positive number for adjustment.
- Total Payable tax is calculated automatically.
- If you want to request for refund, then enter the amount for refund. If refund is entered then, the basis for refund claim will appear and then the refund claim basis should be chosen.
- Raw Materials: - Taxpayer needs to fill the transaction details of raw materials.

कच्चा पदार्थको विवरण

Load Records From Excel

Transaction Details

Add Show All Check Transactions Delete All Export To Excel

ItemId	Prev Month Stock	Prod QtyTM	Sales QtyTM	Sales Amt	Excise Amount	Description	Remarks

Total Records: 0

There are two options to fill the data i.e. 1) Load Records from Excel, 2) each and every transaction is added by clicking “Add” button

19. Taxpayer needs to fill the transaction details of semi raw materials details.

अर्धव्यारी पदार्थको विवरण

Load Records From Excel

Transaction Details

Add Show All Check Transactions Delete All Export To Excel

ItemId	Base Unit	PrevMonthStock	ProdQtyTM	SalesQtyTM	SalesAmount	ExciseAmount	Description	Remarks

Total Records: 0

There are two options to fill the data i.e. 1) Load Records from Excel, 2) each and every transaction is added by clicking “Add” button

20. Readymade Products: - Taxpayer needs to fill the transaction details of readymade products. There are two options to fill the data i.e. 1) Load Records from Excel, 2) Each and every transaction is added by clicking “Add” button. In this transaction, product item should be select from registered product.

सयारी वस्तुको विवरण


Load Records From Excel

Transaction Details

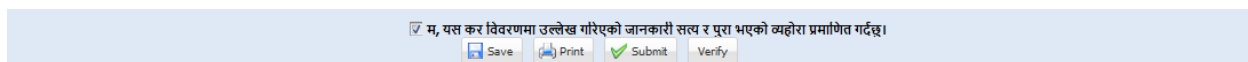
Add Show All Check Transactions Delete All Export To Excel

ItemId	PrevMonthStock	ProdQtyTM	SalesQtyTM	SalesAmount	ExciseAmount	Description	Remarks

Total Records: 0

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21. At this stage, the taxpayer can either save or submit the data. If the data is saved, then the information can be changed later. Once the data is submitted, then the further modification of data will not be possible. So, before submitting the data, one should check whether or not all the information entered is correct. To submit the data, one should check “I hereby declare that all the information entered is correct”. The submission of information indicates that the data is ready for verification. Once, the information is submitted, the “Verify” button will be shown so that one can proceed for verification. If the submission is not verified, the submission will not be registered in IRD.



## 2.0 Verification of Application

### 2.1 Click on “Verify” button

#### Effectiveness Criteria:

Excise return is filed electronically by taxpayer is successfully and verified.

#### References:

None:

#### Revision History:

Revision	Date (DD/MM/YY)	Description of Changes	Requested By