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**TITLE:** ITS\_V001 – E-VAT RETURNS

**Purpose:** Clause 18 of the VAT act makes it necessary to submit the VAT return (Schedule 10) by 25<sup>th</sup> of the next month by the taxpayer registered in VAT.

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 VAT return by the taxpayer via e-system of IRD

**Scope:** This procedure applies to taxpayers who are registered in VAT and file VAT return (Schedule 10).

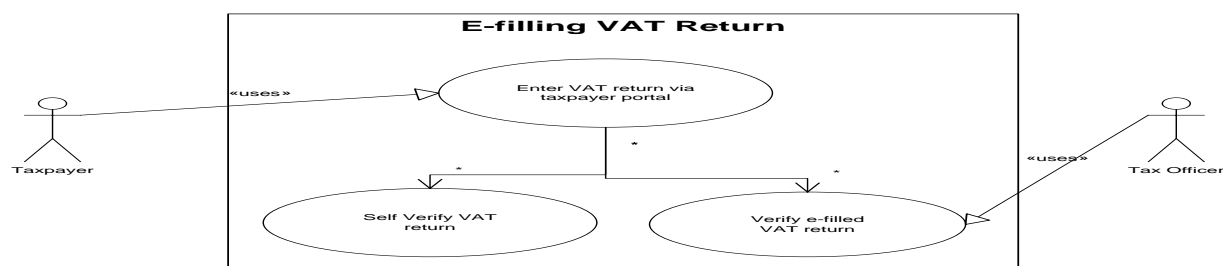
**Responsibilities:**


The **Taxpayer** is responsible for filling the Schedule 10 (VAT 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.

**Use Case:**



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## Definitions:

**VAT Return (Schedule 10):** VAT 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.

**Period:** Period consist of the data item Tax year, filling Period and Period.

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

### Filling Period:

Filling Period could either be Monthly, Trimesterly or Bi-Monthly depending on the type of taxpayer. Monthly period is assigned to taxpayer who has the turnover above 20 lakh rupees or for taxpayer who needs to register mandatorily. Trimesterly Period is assigned to taxpayer who has less than 20 lakh turnover and registered in VAT voluntarily or to brick industries and publication houses. Bi-Monthly period is assigned to taxpayer of hotel and tourism business.

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

Period considered for Trimesterly filling is from 1 to 3 in which 1 represents Shrawan to Kartik, 2 represents Mangsir to Falgun and 3 represents Chaitra to Ashadh of next tax year.


Period considered for Bi-Monthly filling is from 1 to 6 in which 1 represents Shrawan and Bhadra, 2 represents Asoj and Kartik, 3 represents Mangsir and Poush, 4 represents Magh and Falgun, 5 represents Chaitra and Baishakh and 6 represents Jestha and Ashadh.

## PROCEDURE:

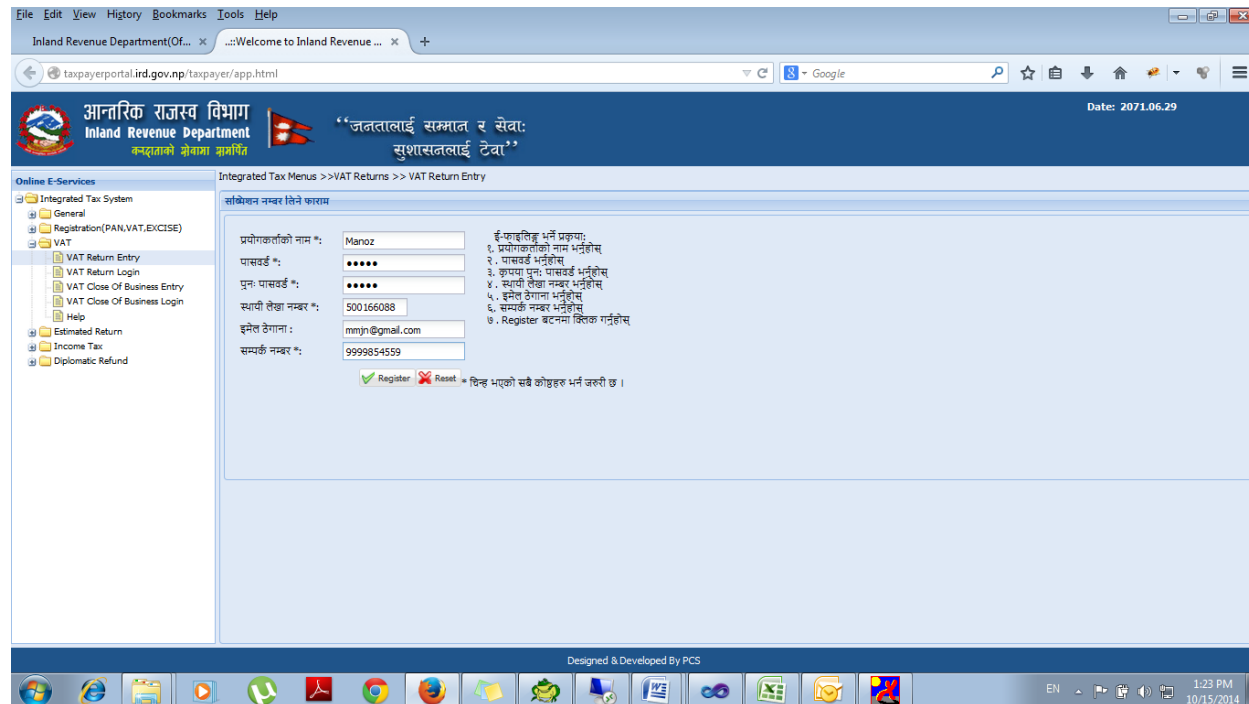
### 1.0 Entering VAT return

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 'VAT' menu by clicking '+' sign beside VAT.


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#### 1.4 Click on VAT Return Entry. Following screen will be displayed

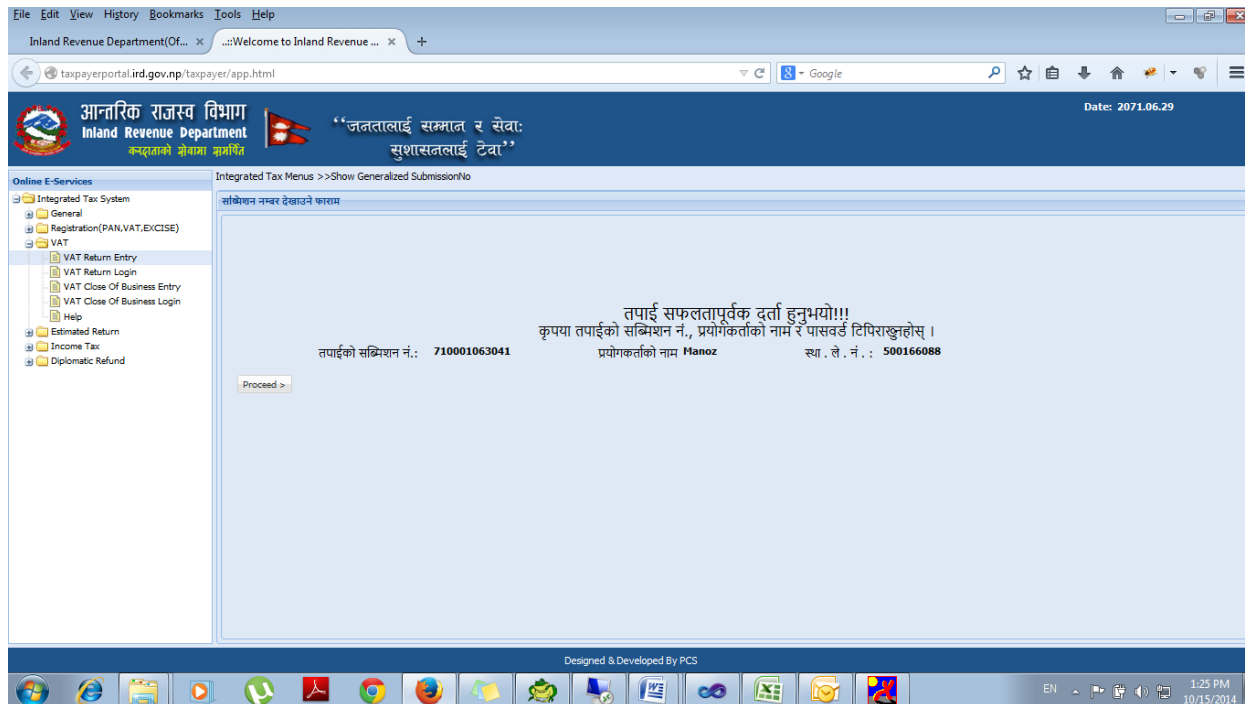


It is necessary to obtain a submission number for each application. This submission number serves as identification number for the return. Fill in following information in screen displayed above.

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

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



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.

Integrated Tax Menu >>>VAT Return Entry

**Vat Returns**

अनुसूची - १०  
(निपम २६ को उपनिपम (१) संग सम्बन्धित)  
नेपाल सरकार  
अर्थ मन्त्रालय  
आन्तरिक राजस्व विभाग  
मूल्य अभिवृद्धि कर विवरण फारम  
Your Submission No:: 710001063041

वर्ष भन्दिना सम्बन्धि विवरण

प्यान: 500166088 खाताको किसिम: 00  
वर्ष: 2071 मा. \ चौ. \ जै: मासिक महिना: भाद्र जुन महिना हो त्यो महिना छात्रहोस

करदाताको विवरण

नाम: प्रोफेशनल कम्प्युटर सिस्टम (प्रा.) लि. / प्रोफेशनल कम्प्युटर सिस्टम (प्रा.) लि.  
ठेगाना: ललितपुर / ज्वागल, कृपणखोल फोन नं: फ्याक्स नं: 5011068

Taxpayer needs to fill all the details.


1. Enter tax year.
2. Select the filing period. The filing period (Monthly, Bi-Monthly, Trimester) in which the PAN is registered.

3. Select period.

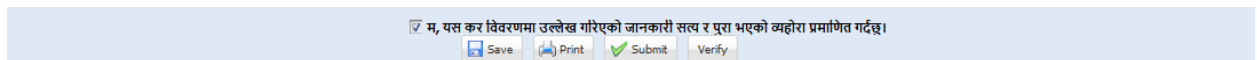
यदि यस अवधिमा कारोबार नगरेको भए ततको महत्तमा शून्य राखेर विवरणमा हस्ताक्षर गर्नुहोस्। रू. १ भन्दा छटि भएमा पैसाताई रू. १ मा मितान गरि विवरण भर्नुहोला।

	कारोबार मूल्य	खरिदमा तिरेको कर क्रेडिट	विक्रिमा तिरेको कर डेबिट
<b>१. विक्री</b>			
१.१. कर लागे विक्री	<input type="text" value="100000"/>		<input type="text" value="13000"/>
१.२. निकासी	<input type="text" value="10000"/>		
१.३. छुट विक्री	<input type="text" value="10000"/>		
<b>२. खरिद पैठारी</b>			
२.१. कर लागे खरीद	<input type="text"/>	<input type="text"/>	
२.२. कर लागे 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 धपचट		<input type="text"/>	<input type="text"/>
<b>४. जम्मा</b>		<input type="text" value="0"/>	<input type="text" value="13000"/>
<b>५. डेबिट-क्रेडिट (+ वा -)</b>			<input type="text" value="13000"/>
<b>६. गत महिनाको मितान गर्न बाँकी क्रेडिट</b>			<input type="text" value="100000"/>
<b>७. तिर्नु पर्ने कर रू.(५-६) (+ वा -)</b>			<input type="text" value="-87000"/>
<b>८. कर फिर्ता माग गरिएको रकम</b>			<input type="text" value="0"/>
<b>९. कर फिर्ता माग गरेको अधर</b>			

4. Enter taxable amount (optional).
5. Enter tax amount (compulsory if there is taxable amount).
6. Enter Export (optional).
7. Enter Exempted Sale (optional).
8. Enter taxable purchase (optional).
9. Enter tax on taxable purchase (compulsory if there is taxable purchase).
10. Enter taxable purchase import (optional).
11. Enter tax on taxable purchase import (compulsory if there is taxable purchase import).
12. Enter exempt purchase (optional).
13. Enter exempt import (optional).
14. Enter debit and credit adjustment (optional).
15. The debit and credit totals will automatically be calculated. Credit is indicated by minus sign.
16. If you have credit in the previous period, then enter the credit amount as positive number for adjustment.

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17. Total Payable tax is calculated automatically.
18. 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.
19. 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.

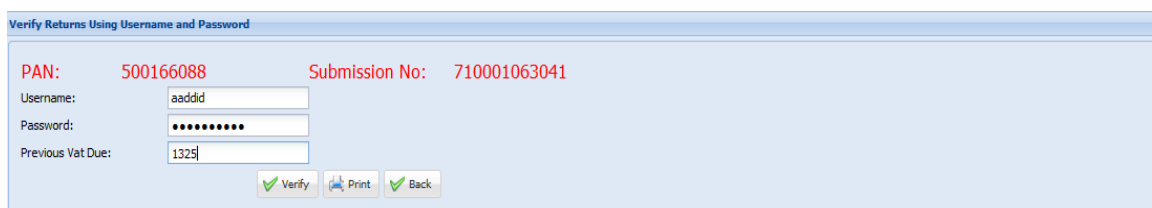



## 2.0 Verification of Application

- 2.1 Click on "Verify" button and following screen will appear.



- 2.2 Check "2. Verify Using Username and Password" and following screen will appear.



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- 2.3 Enter the username and password that is taken from related tax office. The username and password taken during submission number is different than the username and password that is required here.
- 2.4 Enter the Previous VAT Due. This vat due is one more level of security with an assumption that even your username and password is leaked one might not know this amount.
- 2.5 Click on “Verify” button.

**Effectiveness Criteria:**

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

**References:**

None:

**Revision History:**

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