TITLE: **ITS-I003 SELF ASSESSMENT RETURN (D-03)**

Purpose: Income Tax Law clause 96 requires that taxpayers having taxable income require submitting tax return in place determined by IRD. Purpose is to define procedure for taxpayers to submit Non-Presumptive Income Tax Return (D-03) where they enter their income, expense, tax amount and charge if any and submit the form.

९६. आय विवरण : (१) प्रत्येक व्यक्तिले आय वर्ष समाप्त भएको तीन महिनाभित्रमा दफा ९७, ९८ र १०० को अधीनमा रही सो वर्षको आय विवरण विभागले तोकेको स्थानमा दाखिला गर्नु पर्नेछ ।

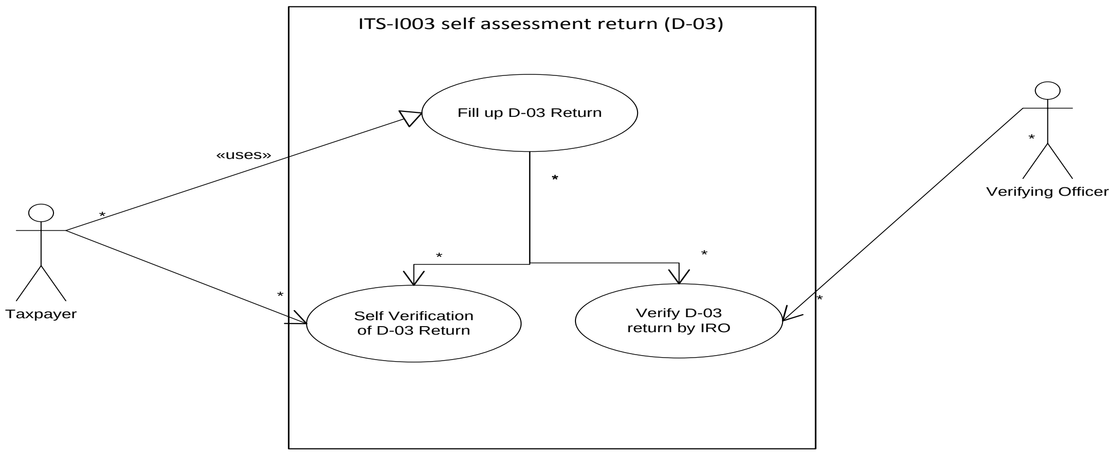
Scope: To submit self-assessment of non-presumptive Income Tax (D-03). D-03 is a self declaration of income tax format for non-presumptive taxpayer (taxpayers with income more than 200000 or turnover more than 2000000).

Responsibilities:

The **Taxpayer** is responsible for submit self-declaration of Income Tax by filling D-03 from and verify or get verified by tax officer after the end of fiscal year.

Verifying Officers are responsible for ensuring the correctness and the adequacy of the information provided by the taxpayer and verifies self assessment submitted by taxpayer.

Use Case:



Definitions:

Self Assessment Return Form (D-03): Form prescribed by Inland Revenue Department (IRD) for Tax Declaration.

PROCEDURE:

1.0 Self Assessment D-03 Steps

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

1.1 To fill income tax details, 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.

1.3 Expand 'Income Tax' menu by clicking on '+' sign beside Income Tax Menu.

1.4 Click on D-03 Return Entry. 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. To obtain submission number click ‘Get Submission No’ link and fill in following information in screen displayed below.

a. 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.

b. 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.

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

d. Pan No

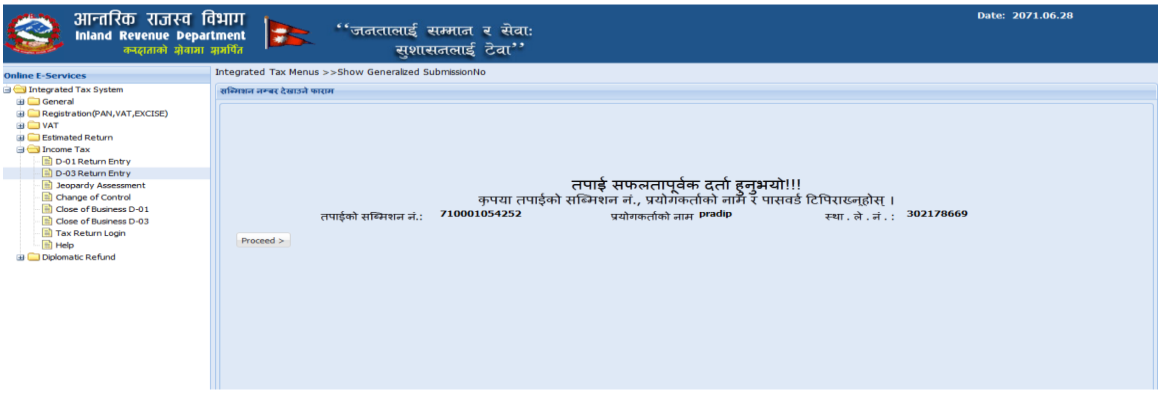
e. Fiscal Year

f. Email-id – Type an Email Id.

g. Contact No – Type in Contact number.

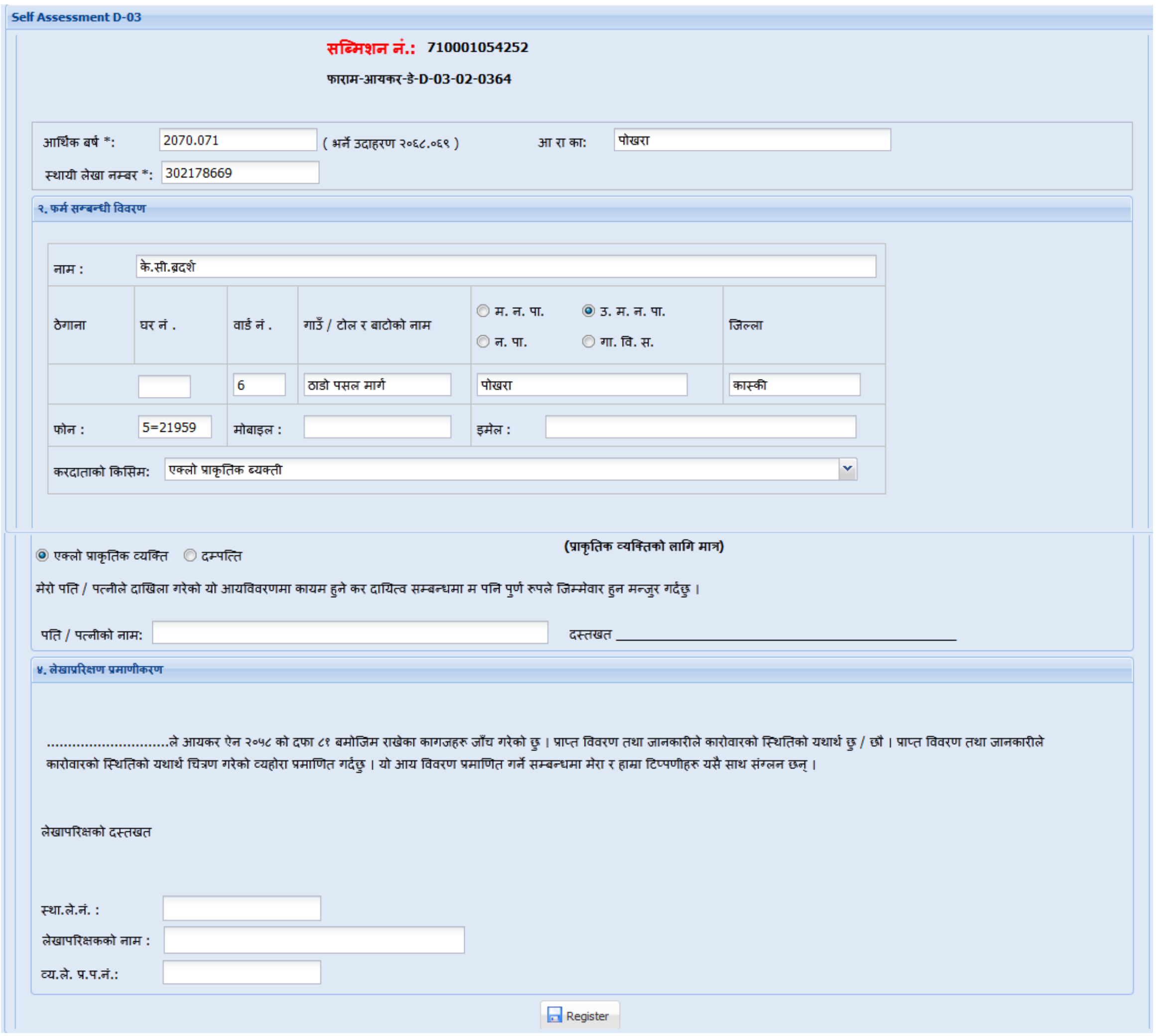
h. Press 'Register' button at the bottom.

1.6 On pressing 'Register' 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.

On pressing 'Proceed' button, the following screen will be displayed;


Self Assessment D-03

सब्मिशन नं.: 710001054252

फाराम-आयकर-डे-D-03-02-0364

आर्थिक बर्ष *: 2070.071 (भर्ने उदाहरण २०६८.०६९) आ रा का: पोखरा

स्थायी लेखा नम्बर *: 302178669

२. फर्म सम्बन्धी विवरण

नाम :	के.सी.ब्रदर्श				
ठेगाना	घर नं .	वार्ड नं .	गाउँ / टोल र बाटोको नाम	म. न. पा. / उ. म. न. पा. / न. पा. / गा. वि. स.	जिल्ला
		6	ठाडो पसल मार्ग	पोखरा	कास्की
फोन :	5=21959	मोबाइल :		इमेल :	
करदाताको किसिम:	एक्लो प्राकृतिक ब्यक्ती				

एक्लो प्राकृतिक व्यक्ति दम्पत्ति (प्राकृतिक व्यक्तिको लागि मात्र)

मेरो पति / पत्नीले दाखिला गरेको यो आयविवरणमा कायम हुने कर दायित्व सम्बन्धमा म पनि पुर्ण रुपले जिम्मेवार हुन मन्जुर गर्दछु ।

पति / पत्नीको नाम: दस्तखत ____________

४. लेखाप्रिक्षण प्रमाणीकरण

............................ले आयकर ऐन २०५८ को दफा ८१ बमोजिम राखेका कागजहरु जाँच गरेको छु । प्राप्त विवरण तथा जानकारीले कारोवारको स्थितिको यथार्थ छु / छौ । प्राप्त विवरण तथा जानकारीले कारोवारको स्थितिको यथार्थ चित्रण गरेको व्यहोरा प्रमाणित गर्दछु । यो आय विवरण प्रमाणित गर्ने सम्बन्धमा मेरा र हाम्रा टिप्पणीहरु यसै साथ संग्लन छन् ।

लेखापरिक्षको दस्तखत

स्था.ले.नं. :

लेखापरिक्षकको नाम :

व्य.ले. प्र.प.नं.:

Register

Basic Information like PAN, Fiscal Year, Submission No, Pan, Name, Address etc. appears by default.

If the taxpayer type is selected as clubbed natural people then following fields is required:

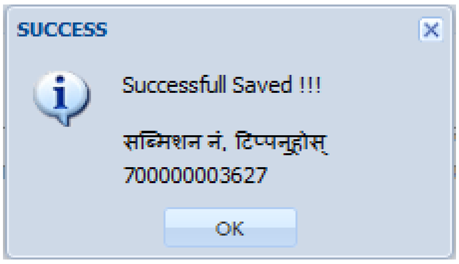
> **Spouse PAN(Y/N):** Click the radio button, whether spouse has pan or not press TAB key to go to next field.
>
> **Spouse PAN:** Enter this if tax return is claimed as clubbed in taxpayer type. Type PAN Number of the taxpayer’s spouse and press TAB key to go to next field.
>
> **Spouse name:** Type spouse name and press TAB key to go to next field.

Enter Auditor's PAN if there is one. This field is required if total income exceeds 50 lakh.

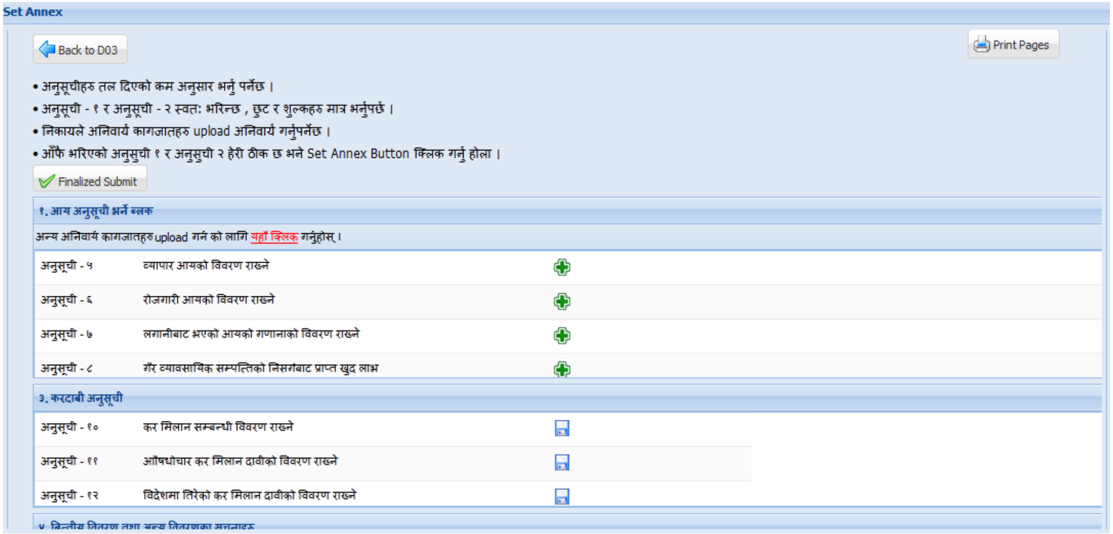
Auditor's Name is displayed automatically based on the PAN number of the auditor.

Enter Auditor's Registration Number.

Click on Register button. Then the following screen appears.

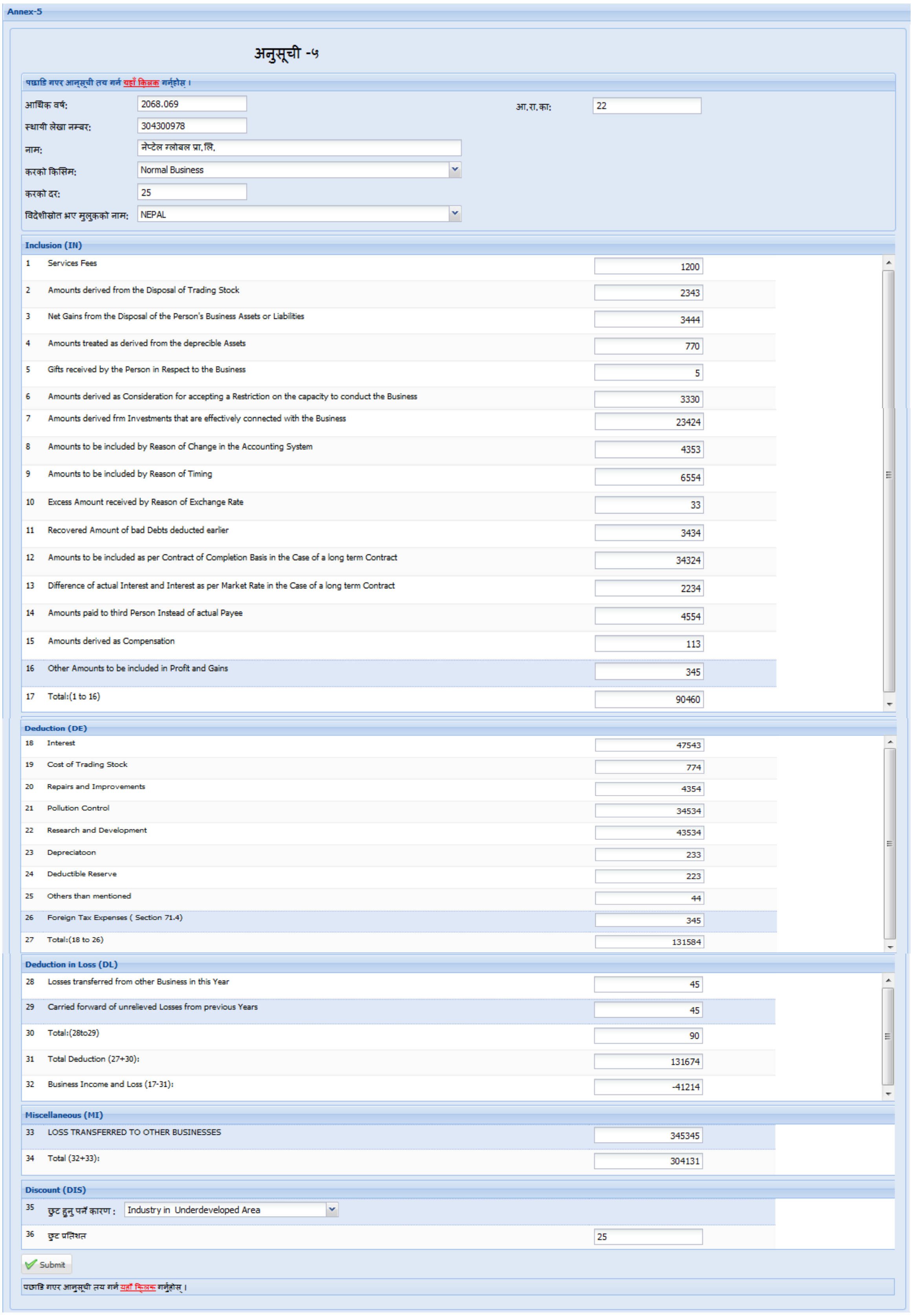


Note down the Submission No. and click Enter Annex to proceed further and then following screen appears.



1.7 Entering Annex5:

Annex 5 is filled to describe the details of the business. Click on Annex 5 button to enter details of annex 5. Then the following screen appears.



Annex-5

अनुसूची -५

पछाडि गएर आनुसूची तय गर्न यहाँ क्लिक गर्नुहोस ।

आर्थिक वर्ष:	2068.069
आ.रा.का:	22
स्थायी लेखा नम्बर:	304300978
नाम:	नेप्टेल ग्लोबल प्रा.लि,
करको किसिम:	Normal Business
करको दर:	25
विदेशीस्रोत भए मुलुकको नाम:	NEPAL

Inclusion (IN)

1	Services Fees	1200
2	Amounts derived from the Disposal of Trading Stock	2343
3	Net Gains from the Disposal of the Person's Business Assets or Liabilities	3444
4	Amounts treated as derived from the deprecible Assets	770
5	Gifts received by the Person in Respect to the Business	5
6	Amounts derived as Consideration for accepting a Restriction on the capacity to conduct the Business	3330
7	Amounts derived frm Investments that are effectively connected with the Business	23424
8	Amounts to be included by Reason of Change in the Accounting System	4353
9	Amounts to be included by Reason of Timing	6554
10	Excess Amount received by Reason of Exchange Rate	33
11	Recovered Amount of bad Debts deducted earlier	3434
12	Amounts to be included as per Contract of Completion Basis in the Case of a long term Contract	34324
13	Difference of actual Interest and Interest as per Market Rate in the Case of a long term Contract	2234
14	Amounts paid to third Person Instead of actual Payee	4554
15	Amounts derived as Compensation	113
16	Other Amounts to be included in Profit and Gains	345
17	Total:(1 to 16)	90460

Deduction (DE)

18	Interest	47543
19	Cost of Trading Stock	774
20	Repairs and Improvements	4354
21	Pollution Control	34534
22	Research and Development	43534
23	Depreciatoon	233
24	Deductible Reserve	223
25	Others than mentioned	44
26	Foreign Tax Expenses (Section 71.4)	345
27	Total:(18 to 26)	131584

Deduction in Loss (DL)

28	Losses transferred from other Business in this Year	45
29	Carried forward of unrelieved Losses from previous Years	45
30	Total:(28to29)	90
31	Total Deduction (27+30):	131674
32	Business Income and Loss (17-31):	-41214

Miscellaneous (MI)

33	LOSS TRANSFERRED TO OTHER BUSINESSES	345345
34	Total (32+33):	304131

Discount (DIS)

35	छुट हुनु पर्ने कारण :	Industry in Underdeveloped Area
36	छुट प्रतिशत	25

Submit

पछाडि गएर आनुसूची तय गर्न यहाँ क्लिक गर्नुहोस् ।

Figure: Annex 5

Fill in the required fields. The fields in this form are as follows:

Tax Category: Select from the list of values what category business belongs to. Press TAB key to go to next field.

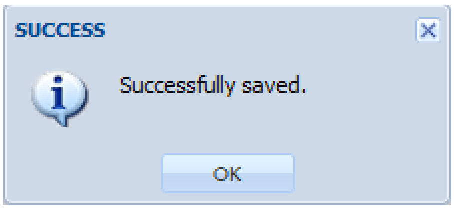
Country: Select country of income source from drop down menu. Press TAB key to go to next field.

Inclusion: Fill in the inclusion section from the income source and press TAB key to go to next field.

Deduction: Type deduction amount and press TAB key to go to next field.

Fill in other sections like miscellaneous, discount, deduction in loss.

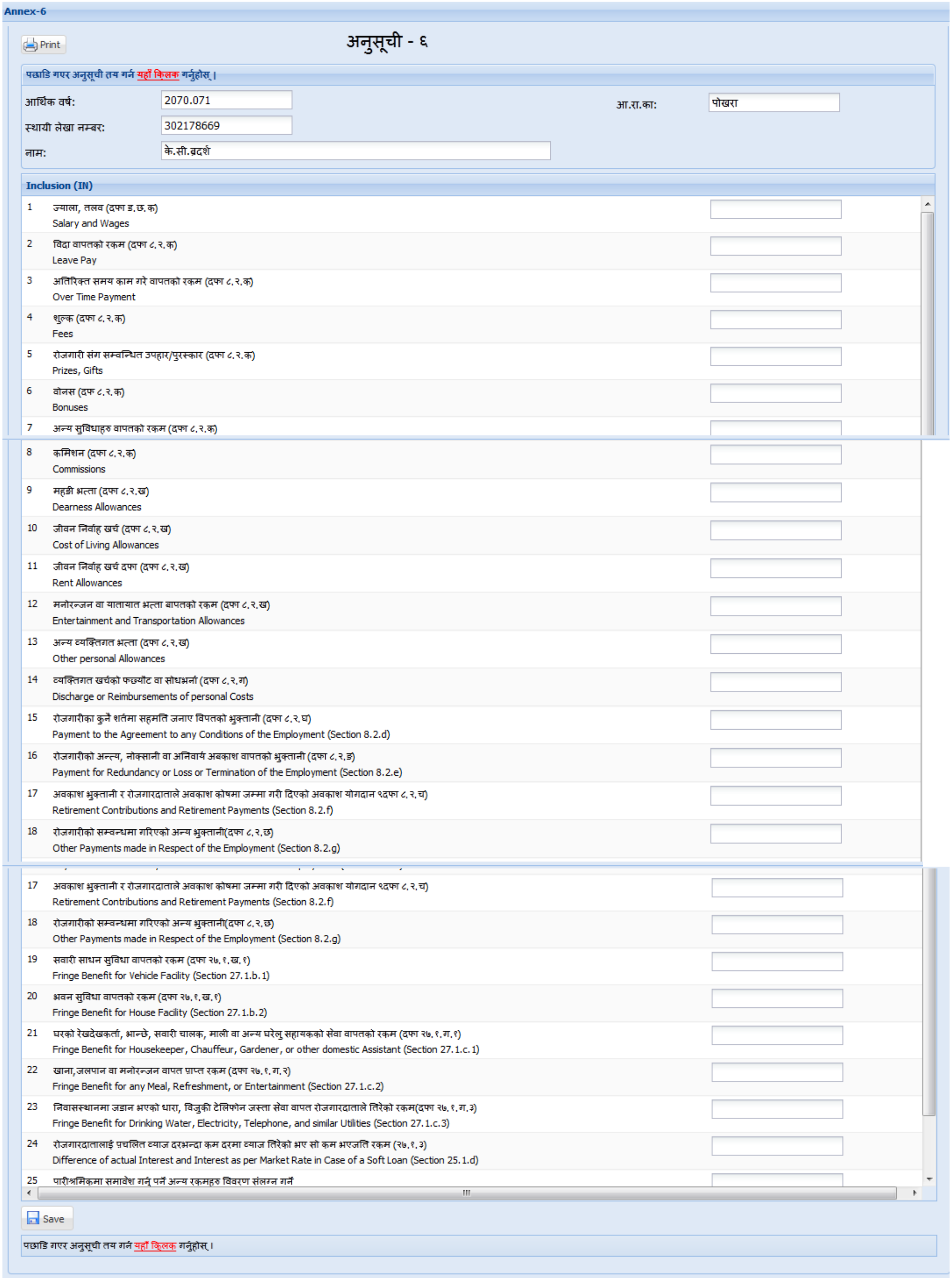
Then click on submit button then the following screen appears.



Click on OK button.

1.8 Entering Annex6:

Annex 6 is filled to describe the details of remuneration income. Click on Annex 6 button to enter details of annex 6. Then the following screen appears.


Annex-6

Print

अनुसूची - ६

पछाडि गएर अनुसूची तय गर्न यहाँ क्लिक गर्नुहोस् ।

आर्थिक वर्ष: 2070.071

आ.रा.का: पोखरा

स्थायी लेखा नम्बर: 302178669

नाम: के.सी.ब्रदर्श

Inclusion (IN)

1	ज्याला, तलव (दफा ड.छ.क) Salary and Wages
2	विदा वापतको रकम (दफा ८.२.क) Leave Pay
3	अतिरिक्त समय काम गरे वापतको रकम (दफा ८.२.क) Over Time Payment
4	शुल्क (दफा ८.२.क) Fees
5	रोजगारी संग सम्वन्धित उपहार/पुरस्कार (दफा ८.२.क) Prizes, Gifts
6	वोनस (दफ ८.२.क) Bonuses
7	अन्य सुविधाहरु वापतको रकम (दफा ८.२.क)
8	कमिशन (दफा ८.२.क) Commissions
9	महङी भत्ता (दफा ८.२.ख) Dearness Allowances
10	जीवन निर्वाह खर्च (दफा ८.२.ख) Cost of Living Allowances
11	जीवन निर्वाह खर्च दफा (दफा ८.२.ख) Rent Allowances
12	मनोरन्जन वा यातायात भत्ता बापतको रकम (दफा ८.२.ख) Entertainment and Transportation Allowances
13	अन्य व्यक्तिगत भत्ता (दफा ८.२.ख) Other personal Allowances
14	व्यक्तिगत खर्चको फछ्यौट वा सोधभर्ना (दफा ८.२.ग) Discharge or Reimbursements of personal Costs
15	रोजगारीका कुनै शर्तमा सहमति जनाए विपतको भुक्तानी (दफा ८.२.घ) Payment to the Agreement to any Conditions of the Employment (Section 8.2.d)
16	रोजगारीको अन्त्य, नोक्सानी वा अनिवार्य अबकाश वापतको भुक्तानी (दफा ८.२.ङ) Payment for Redundancy or Loss or Termination of the Employment (Section 8.2.e)
17	अवकाश भुक्तानी र रोजगारदाताले अवकाश कोषमा जम्मा गरी दिएको अवकाश योगदान ९दफा ८.२.च) Retirement Contributions and Retirement Payments (Section 8.2.f)
18	रोजगारीको सम्वन्धमा गरिएको अन्य भुक्तानी(दफा ८.२.छ) Other Payments made in Respect of the Employment (Section 8.2.g)
19	सवारी साधन सुविधा वापतको रकम (दफा २७.१.ख.१) Fringe Benefit for Vehicle Facility (Section 27.1.b.1)
20	भवन सुविधा वापतको रकम (दफा २७.१.ख.१) Fringe Benefit for House Facility (Section 27.1.b.2)
21	घरको रेखदेखकर्ता, भान्छे, सवारी चालक, माली वा अन्य घरेलु सहायकको सेवा वापतको रकम (दफा २७.१.ग.१) Fringe Benefit for Housekeeper, Chauffeur, Gardener, or other domestic Assistant (Section 27.1.c.1)
22	खाना,जलपान वा मनोरन्जन वापत प्राप्त रकम (दफा २७.१.ग.२) Fringe Benefit for any Meal, Refreshment, or Entertainment (Section 27.1.c.2)
23	निवासस्थानमा जडान भएको धारा, विजुकी टेलिफोन जस्ता सेवा वापत रोजगारदाताले तिरेको रकम(दफा २७.१.ग.३) Fringe Benefit for Drinking Water, Electricity, Telephone, and similar Utilities (Section 27.1.c.3)
24	रोजगारदातालाई प्रचलित व्याज दरभन्दा कम दरमा व्याज तिरेको भए सो कम भएजति रकम (२७.१.३) Difference of actual Interest and Interest as per Market Rate in Case of a Soft Loan (Section 25.1.d)
25	पारीश्रमिकमा समावेश गर्नु पर्ने अन्य रकमहरु विवरण संलग्न गर्ने

Save

पछाडि गएर अनुसूची तय गर्न यहाँ क्लिक गर्नुहोस् ।

Inclusion: Fill in the inclusion section from the income source and click Save button to Save the data.

1.9 Entering Annex7:

Annex 7 is filled to describe the details of income from Investments. Click on Annex 7 button to enter details of annex 7. Then the following screen appears.

Annex-7

Print

अनुसूची - ७

पछाडि गएर अनुसूची तय गर्न यहाँ क्लिक गर्नुहोस् ।

आर्थिक वर्ष:	2070.071	आ.रा.का:	पोखरा
स्थायी लेखा नम्बर:	302178669		
नाम:	के.सी.ब्रदर्श		

Inclusion (IN)

1	लाभांश (अन्तिम रुपमा कर कट्टी नभएको मात्र)दफा ९(२)क Dividends (Section 9.2.a)
2	लगानी विमाभाट प्राप्त लाभ अन्तिम रुपमा कर कट्टी नभएको मात्र दफा ९(२)क Gain from Investment Insurance other than final Withholding (Section 9.2.a)
3	व्याज (अन्तिम रुपमा कर कट्टी नभएको मात्र)दफा ९(२)क Interests other than final Withholding (Section 9.2.a)
4	भाडा (अन्तिम रुपमा कर कट्टी नभएको मात्र)दफा ९(२)क Rent other than final Withholding (Section 9.2.a)
5	प्राकृतिक स्रोत वापतको भुक्तानी दफा ९(२)क Payment for natural Resources other than final Withholding (Section 9.2.a)
6	रोयल्टी दफा ९(२)क Royalties (Section 9.2.a)
7	स्वीकृत प्राप्त नगरेको अवकाश कोषको हितबाट प्राप्त लाभ अन्तिम रुपमा कर कट्टी नभएमा दफा ९(२)क
8	ह्रासयोग्य सम्पत्तिको निसर्गबाट प्राप्त लाभ दफा ९(२)ग Disposal of depreciable Assets (Section 9.2.c)
9	लगानीका सम्बन्धमा प्राप्त गरेको उपहार दफा ९(२)घ Gifts received by the Person in Respect of Investment (Section 9.2.d)
10	अवकास भुक्तानी र सो व्यक्तिको लागि अवकास कोषमा जम्मा गरिएको रकम समेतको अवकाश योगदान दफा ९(२)ङ Retirement Payment along with Payments Retirement Contributions made on behalf (Section 9.2.e)
11	लगानीको सम्बन्धमा कुनै प्रतिबन्ध स्वीकार गरे बापत प्राप्त गरेको रकम दफा ९(२)च Amounts derived as Consideration for accepting a Restriction of Investment (Section 9.2.f)
12	लेखांकनको तरिकामा परिवर्तन गर्दा आय गणनामा समावेश गर्नु पर्ने रकम दफा २२(६) Amounts to be included by Reason of Timing (Section 24.3)
13	मुद्राको मूल्यांकनको फरकको कारणले गर्दा समेत वढी भुक्तानी पाएको रकम दफा २४(४) Excess Amount received by reason of Exchange Rate (Section 24.4)
14	डुबेको ऋण लगायतका रकमहरु मिन्हा भएको मध्ये असुल उपर भएको रकम दफा २५(१) Recovered Amount of bad Debts deducted earlier (Section 25.1)
15	प्रचलित ब्याज दरभन्दा कम दरमा व्याज तिरेको भए कम भएजति रकम (२७.१.३) Difference of actual Interest and Interest as per Market Rate in Case of a Soft Loan (Section 25.1.d)
16	भुक्तानी पाउनु पर्ने रकम अर्को व्यक्तिले भुक्तानी पाएमा सो रकम दफा २९ Amounts paid to third Person instead of actual Payee (Section 29)
17	संयुक्त स्वामित्वमा रहेको लगानीबाट प्राप्त गरेको रकम दफा ३० Amounts derived from joint Ownership Investment (Section 30)
18	क्षतिपूर्ति बापत प्राप्त गरेको रकम दफा ३१ Amounts derived as Compensation (Section 31)
19	मुनाफा तथा लाभमा समावेश गर्नु पर्ने अन्य रकमहरु विवरण सलग्न Other Amounts to be included in Profit and Gains (details attached)

Deduction (DE)

21	दफा १४ बमोजिम कट्टी हुने व्याज खर्च Interest (Section 14)
22	दफा १६ बमोजिम कट्टी हुने मर्मत तथा सुधार खर्च Repairs and Improvements (Section 16)
23	दफा १९ बमोजिम कट्टी हुने ह्रास खर्च Depreciation (Section 19)
24	उपरोक्त वाहेक आयकर ऐन २०५८ बमोजिम कट्टी हुने अन्य खर्चहरु विवरण संल्गन गर्ने Others than mentioned in Lines 18 to 20
25	जम्मा:(२१ देखि २४)

Deductible Loss (DL)

26	यस आ.ब.को व्यवसाय वा अन्य लगानीको नोक्सानी Losses transferred from other Businesses and/or Investments in this Year
27	गत आ.ब. बाट जिम्मेवारी सरेको व्यवसायको नोक्सानी Carried forward of unrelieved Business Losses from previous Years
28	जम्मा:(२६ देखि २७) Total:(26 to 27)
29	जम्मा कट्टी:(२५ + २८)
30	व्यवसायको आय र नोक्सानी :(२० - २९) Gain or Loss :(20 - 29)

Miscellaneous Inclusion(MI)

31	अन्य लगानीको आयमा कट्टी गरेको नोक्सानी (हरफ ३१ मा नोक्सानी भए मात्र) LOSS TRANSFERRED TO OTHER INVESTMENT INCOMES (only if row 30 is less than 0)
32	जम्मा:(३० + ३१) Total:(30 + 31)

Save

पछाडि गएर अनुसूची तय गर्न यहाँ क्लिक गर्नुहोस् ।

Inclusion: Fill in the inclusion section from the income source and press TAB key to go to next field.

Deduction: Type deduction amount and press TAB key to go to next field.

Deductible Loss: Type deduction amount and press TAB key to go to next field.

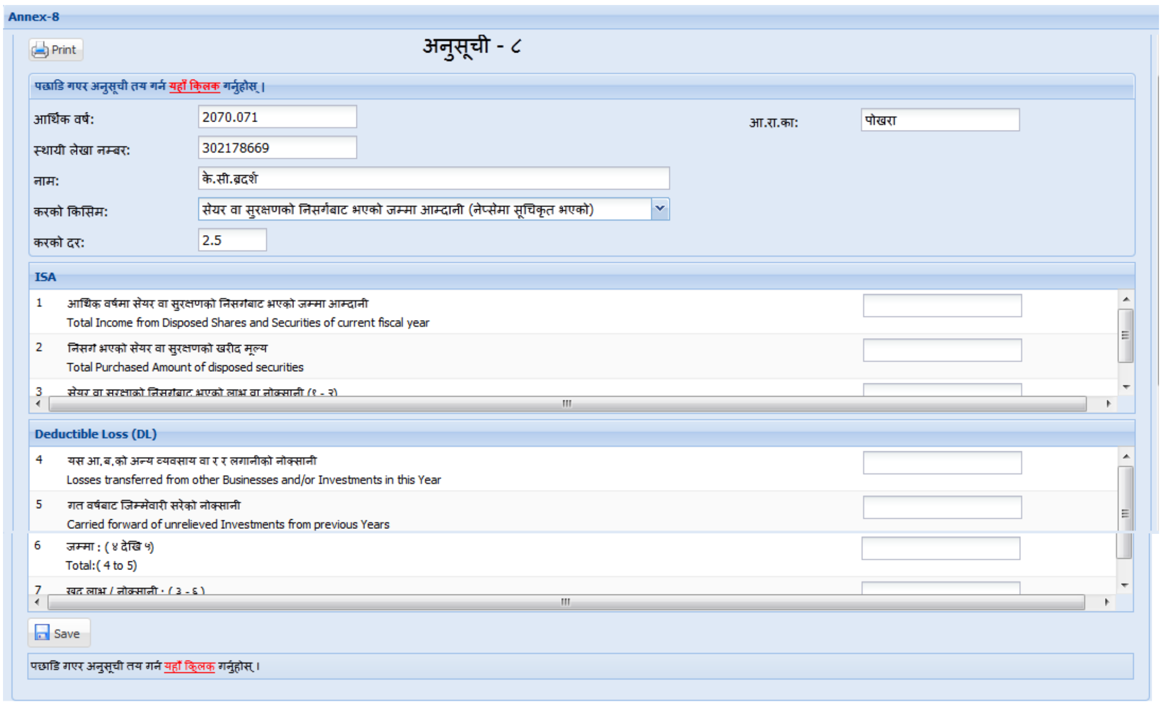
Fill in other sections like miscellaneous

Then click on save button to save entered data.

1.10 Entering Annex 8:

Annex 8 is filled to describe the details of Income from disposal of non-business asset.

Click on Annex 8 button to enter details of annex 8. Then the following screen appears.



Fill in the required fields. The fields in this form are as:

Tax Category: Select from the list of values what category business belongs to. Press TAB key to go to next field.

ISA (INCOME FROM SHARES AND ASSETS): Fill in the inclusion section from the income source and press TAB key to go to next field.

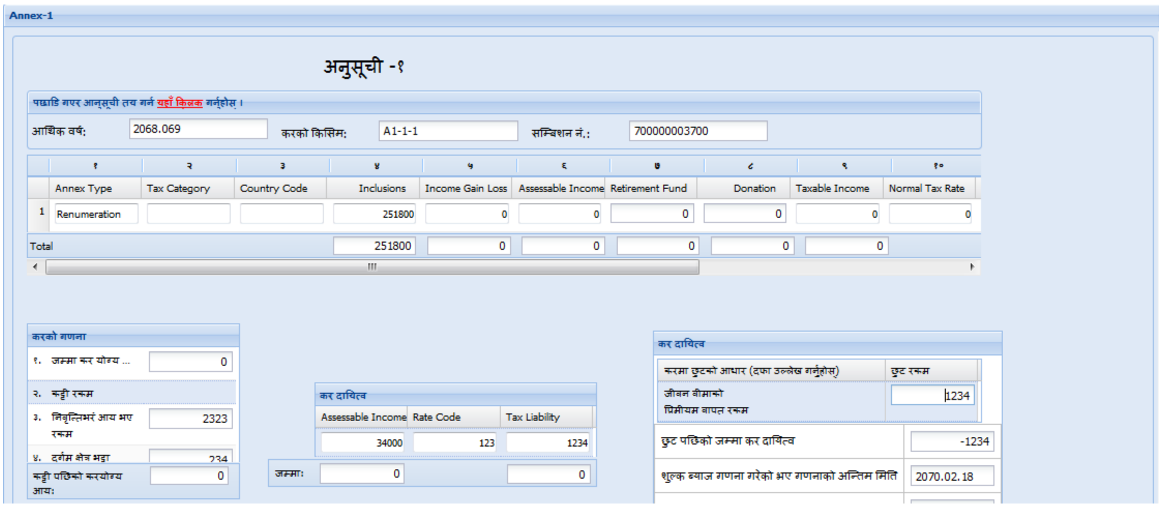
Deductible Loss: Type deduction amount and press TAB key to go to next field.

Then click on save button to save entered data.

1.11 Entering Annex 1

Annex 1 is filled for Individual PAN. System knows the PAN type and depending on PAN type will display annex 1 or Annex 2.

Click on Annex 1 button to enter details of annex 1 which appears only after we enter Annex 5, 6, 7 or 8. Then the following screen appears. Rows in annex 1 are partially filled based on annex 5, 6, 7 and 8.



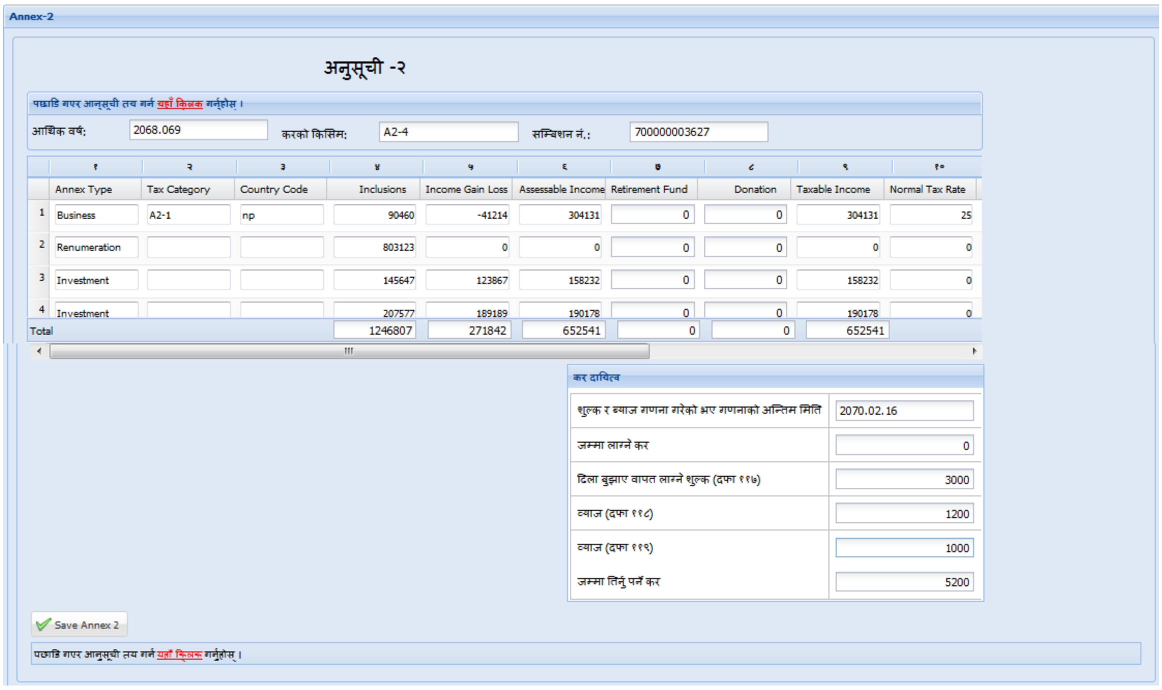
Fill in the required fields. The fields in this form are as:

- Retirement Fund,
- Donation, Insurance,
- Deductible Amount etc.

Then click on save button to save entered data.

1.12 Entering Annex 2

Annex 2 is filled for business PAN. System knows the PAN type and will display Annex 2 is PAN is a business PAN. Click on Annex 2 button to enter details of annex 2 which appears only after we enter Annex 5, 7 or 8 (annex 6 is not included since it is for remuneration). Then the following screen appears.



Annex-2

अनुसूची -२

पछाडि गएर आनुसूची तय गर्न यहाँ क्लिक गर्नुहोस् ।

आर्थिक वर्ष: 2068.069 करको किसिम: A2-4 सम्बिशन नं.: 700000003627

	१	२	३	४	५	६	७	८	९	१०
	Annex Type	Tax Category	Country Code	Inclusions	Income Gain Loss	Assessable Income	Retirement Fund	Donation	Taxable Income	Normal Tax Rate
1	Business	A2-1	np	90460	-41214	304131	0	0	304131	25
2	Renumeration			803123	0	0	0	0	0	0
3	Investment			145647	123867	158232	0	0	158232	0
4	Investment			207577	189189	190178	0	0	190178	0
Total				1246807	271842	652541	0	0	652541	

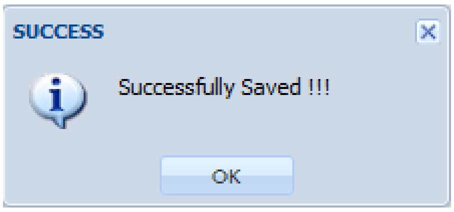
कर दायित्व

शुल्क र ब्याज गणना गरेको भए गणनाको अन्तिम मिति	2070.02.16
जम्मा लाग्ने कर	0
ढिला बुझाए वापत लाग्ने शुल्क (दफा ११७)	3000
ब्याज (दफा ११८)	1200
ब्याज (दफा ११९)	1000
जम्मा तिर्नु पर्ने कर	5200

Save Annex 2

पछाडि गएर आनुसूची तय गर्न यहाँ क्लिक गर्नुहोस् ।

After filling required fields click on ‘save annex 2’ button then the following screen appears.

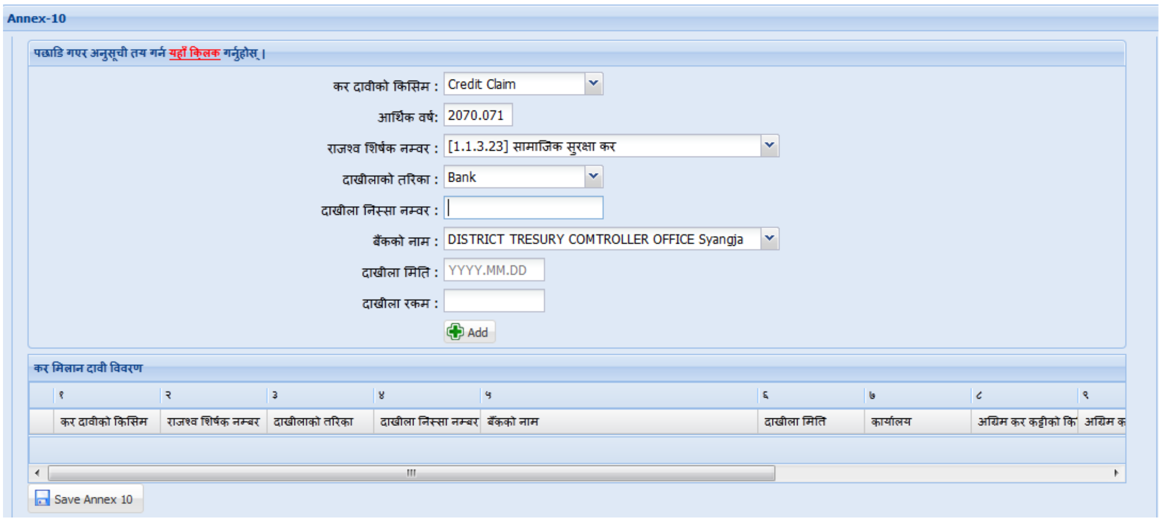


Click on OK button.

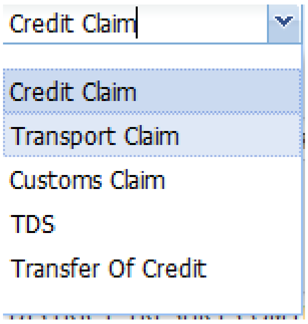
1.13 Entering Annex 10

Annex 10 is filled to claim credits such as installment payments, final tax payments, TDS, Vehicle Tax and Custom Tax. Click on Annex 10 button to enter details of annex 10. All credits must be claimed via annex 10 even is tax payment is made in RAS system.

Then the following screen appears.



कर दावीको किसिम: This field displays the list of values like

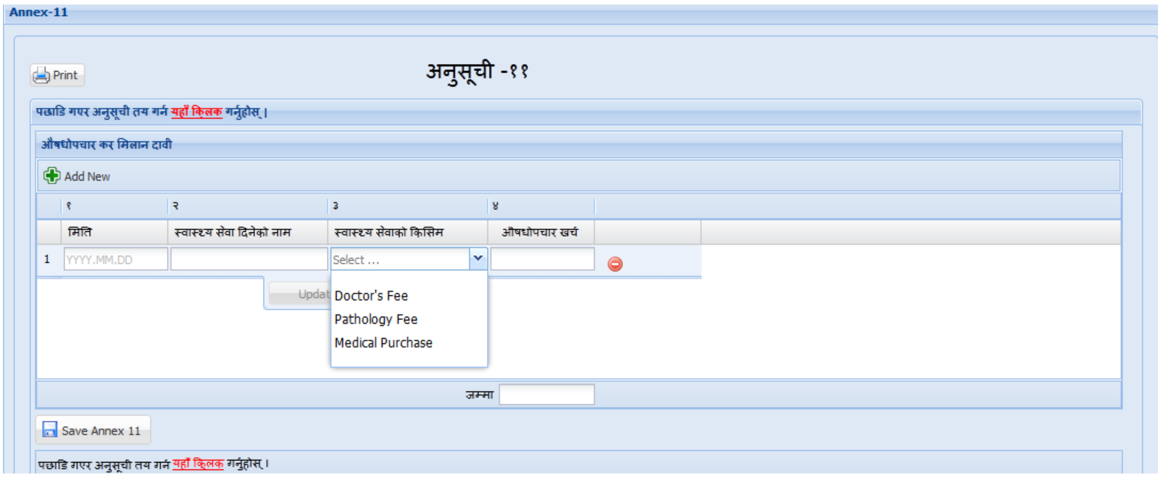


Depending upon the type of value you select from the list, it displays the dynamic form.

Enter the fields like Revenue Account No., दाखीलाको तरिका, दाखीला निस्सा नम्बर, बैंकको नाम, दाखीला मिति, दाखीला रकम etc. and click Add to list the added values to grid.
You can edit or delete rows in the grid by clicking icon or icon.
When all the required data are entered, click 'SAVE' button to save entered data.

1.14 Entering Annex 11

Annex 11 is related to Medical Tax Credit Claim. Click on Annex 11 button to enter details of annex 11. Then the following screen appears.



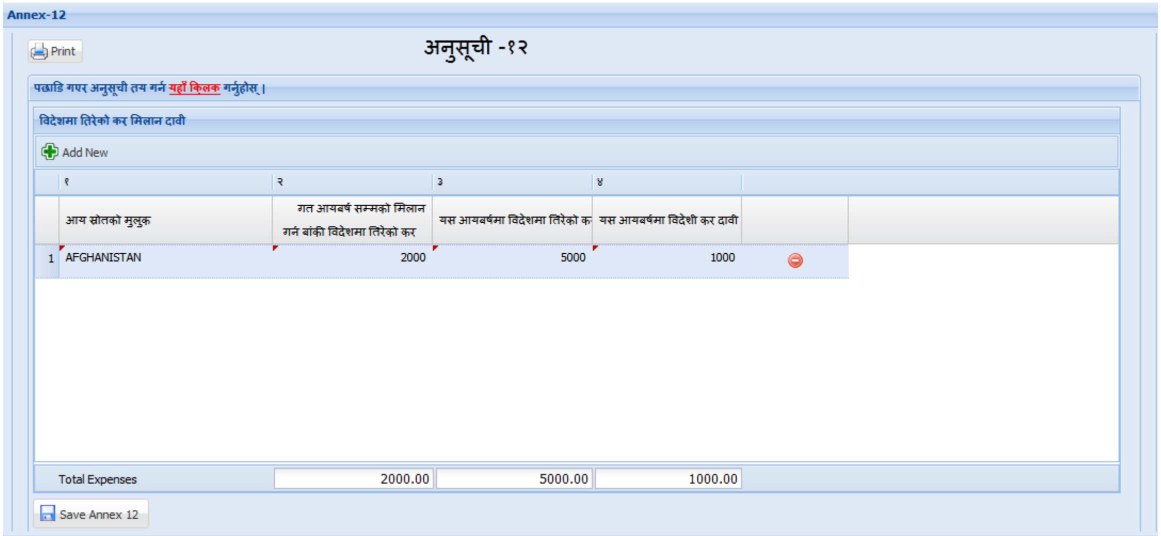
Click ‘Add New’ button and add the fields like listed below:

Expense Date , Name of Service Provider, Type of Service, Expense Amount etc.

We can add multiple data but just clicking ‘Add New’ button. Then click on save button to save entered data.

1.15 Entering Annex 12

Annex 12 is related to Foreign Tax Credit Claim. Click on Annex 12 button to enter details of annex 12. Then the following screen appears.



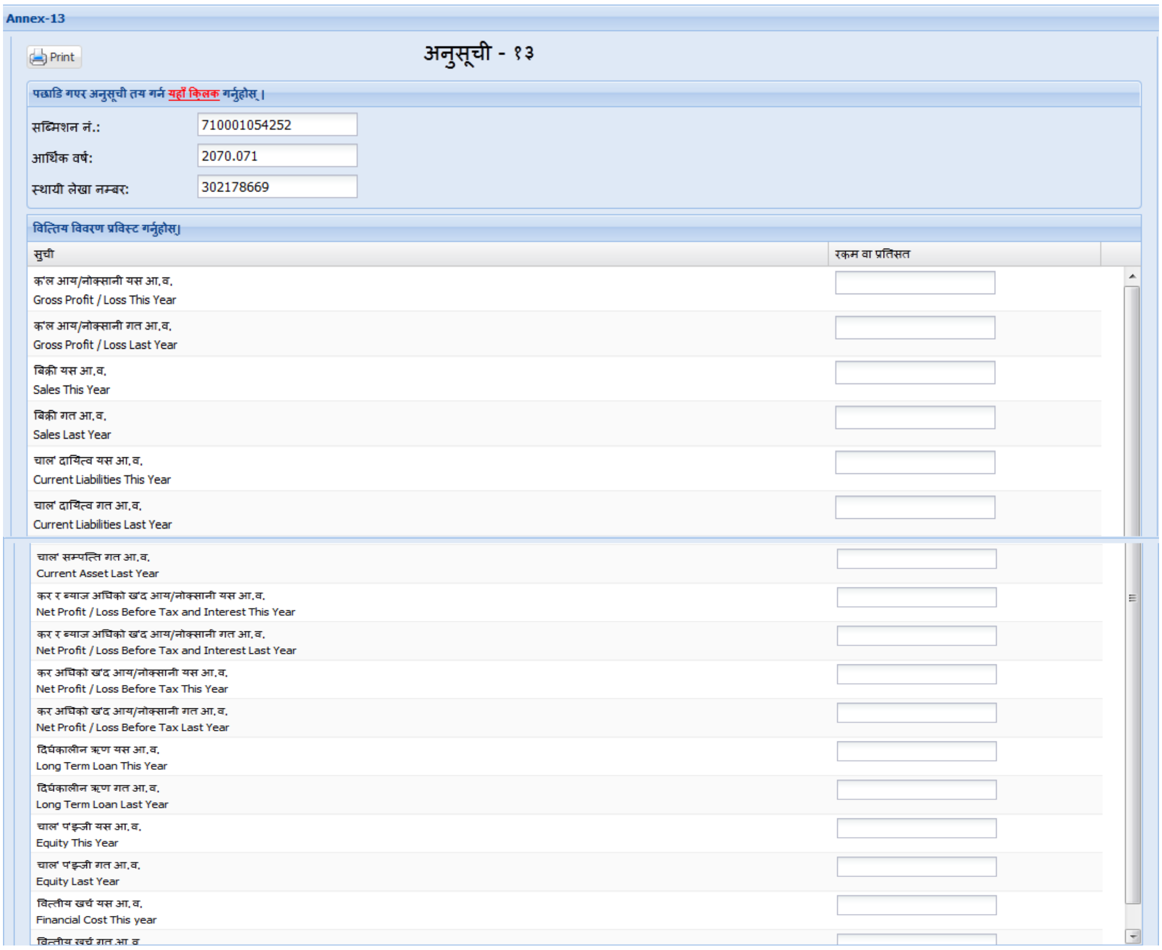
Click ‘Add New’ button and add the fields like listed below:

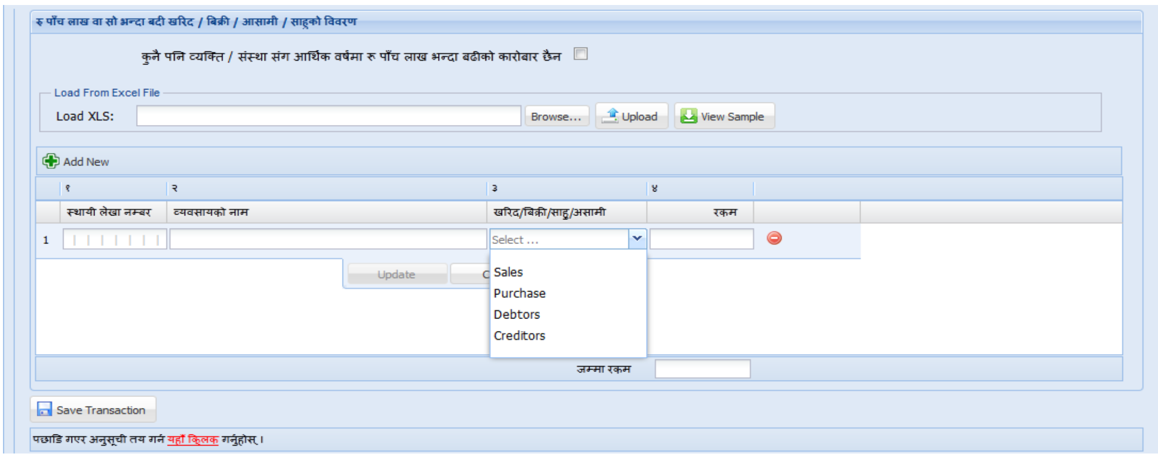
Country, total Unclaimed Foreign Tax from last Fiscal year, total Foreign Tax paid this fiscal year, total foreign tax claimed this fiscal year etc.

We can add multiple data but just clicking ‘Add New’ button. Then click on save button to save entered data.

1.16 Entering Annex 13

Annex 13 was introduced in FY 2067/68 to collect balance sheet information as well as sales and purchase records above 5 lakh transaction. Then the following screen appears.





Fill in the Financial Details

If we have the financial Transaction of amount greater than Rs. 5,00,000 than we have to enter the details about it in the below which includes data like Pan, business holder's name, Sales/Purchase/Debtors/Creditors, Amount etc. We can also upload these fields through Excel file as well, but it needs to in the format defined in the system.

We can download the excel upload sample by clicking 'View Sample' button.
Click on save button to save entered data.

1.17 Submitting the Return

To submit the return, go to annex list page and press 'Finalize Submit' Button.
Once submitted, return cannot be edited.

1.18 Print Return

To print the return, go to first page and press 'Print' Button.

2.0 Verification of Application

Taxpayer can verify the return themselves, if taxpayer has obtained username and password from respective tax offices for verification. If username and password is not taken then taxpayer must print the return and submit to tax officer for verification.

Effectiveness Criteria:

It takes average time to enter D-03 form and verify.

References:

None:

Revision History:

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