



Government of Nepal
Ministry of Finance
Inland Revenue Department

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Lazimpat, Kathmandu

Ref. No.:-

Dispatch No.:-

Notice Regarding Digital Service Tax (DST) and Value Added Tax for Non-Resident Person

It is notified that the Finance Act, 2022 has introduced following provision regarding Digital Service Tax (DST) and Value Added Tax for Non-Resident Person. All Non-resident Person who are providing Digital service to Nepali consumer having taxable transaction are requested for compliance of this provision.

- 1) Non-resident person who has taxable Digital Service transaction in Nepal will be levied two percent Digital Service Tax for Fiscal Year 2022/23 will be effective from July 17, 2022
- 2) Non-resident person who has taxable Digital Service transaction in Nepal should register for collection and payment of Value Added Tax as per amended provision of Value Added Tax Act, 1996 was effective from May 29, 2022.
- 3) The Inland Revenue Department has issued detail prescribed procedure regarding administration of Digital Service Tax (DST) and Values Added Tax for Non-Resident Person who has taxable Digital Service transaction in Nepal. It is available on the official Website of Inland Revenue Department (www.ird.gov.np).
- 4) For any queries, please email us at serviceird@ird.gov.np.

7th July, 2022

Taxpayer Service Section