



Government of Nepal
Ministry of Finance

Inland Revenue Department
Lazimpat, Kathmandu

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Ref No.

Dispatch No.

Notice for Registration in Digital Service Tax (DST) and Value Added Tax for digital service provided by Non-Resident Person.

As per the Provision of the Finance Act, 2022, it has already been notified that all non-resident persons providing Digital Service to Nepalese consumers having taxable transaction should be registered in Digital Service Tax (DST) and Value Added Tax. For the purpose of registration, the registration system is available in Taxpayer Portal of Integrated Tax System. In order to register in Digital Service Tax (DST) and Value Added Tax, the procedure of registration is mentioned in the standard operating procedure (SOP) which is available on the official website of Inland Revenue Department (www.ird.gov.np). For any queries, please email us at serviceird@ird.gov.np.

September15, 2022

Taxpayer Service Section