

Excise Duty Rules, 2059 (2002)

	<u>Date of Royal Seal and Publication</u>
Amendment	2059/03/24 (08 July 2002)
1. Excise Duty (First Amendment) Rules, 2059	2055/09/22 (06 January 2003)
2. Excise Duty (Second Amendment) Rules, 2060	2060/04/01 (16 July 2003)
3. Excise Duty (Third Amendment) Rules, 2061	2061/04/01 (16 July 2004)
4. Excise Duty (Fourth Amendment) Rules, 2062	2062/04/01 (16 July 2005)
5. Excise Duty- (Fifth Amendment) Rules, 2062	2062/10/01 (14 January 2006)
6. Excise Duty (Sixth Amendment) Rules, 2063	2063/03/28 (12 July 2006)
7. Excise Duty (Seventh Amendment) Rules, 2064	2064/03/28 (12 July 2007)
8. Excise Duty (Eighth Amendment) Rules, 2064	2064/06/03 (20 September 2007)
9. Excise Duty (Ninth Amendment) Rules, 2065	2065/06/03 (19 September 2008)
10. Excise Duty (Tenth Amendment) Rules, 2066	2066/03/29 (13 July 2009)
11. Excise Duty (Eleventh Amendment) Rules, 2067	2067/08/04 (20 November 2010)
12. Excise Duty (Twelfth Amendment) Rules, 2068	2068/03/31 (15 July 2011)

13.	Excise Duty (Thirteenth Amendment) Rules, 2070	2070/03/30 (14 July 2013)
14.	Excise Duty (Fourteenth Amendment) Rules, 2071	2071/03/29 (13 July 2014) ^o
15.	Excise Duty (Fifteen Amendment) Rules, 2072	2072/03/29 (14 July 2015)
16.	Excise Duty (Sixteen Amendment) Rules, 2073	2073/06/20 (06 October 2016)
17.	Excise Duty (Seventeen Amendment) Rules, 2074	2074/04/10 (25 July 2017)
18.	Excise Duty (Eighteen Amendment) Rules, 2075	2075/02/22 (05 June 2018)
19.	Excise Duty (Nineteen Amendment) Rules, 2076	2076/02/15 (29 May 2019)
20.	Excise Duty (Twentieth Amendment) Rules, 2076	2076/07/25 (11 November 2019)
21.	Excise Duty (Twenty one Amendment) Rules, 2077	2077/02/15 (28 May 2020)

In exercise of the powers conferred by Section 25 of the Excise Duty Act, 2058 (2002), Government of Nepal has framed the following Rules.

Chapter 1
Preliminary

- Short title and commencement:** (1) These Rules may be called as "Excise Duty Rules, 2059 (2002)".
(2) These Rules shall come into force immediately.
- Definitions:** Unless the subject or the context otherwise requires, in these Rules, -
 - "Act" means the Excise Duty Act, 2058 (2002).

- b) "Licensee" means the person, firm, company or organization having obtained License, pursuant to Rule 4, to produce, import, sell or store excisable goods or to render excisable services.
- c) "Godown" means the place where the excisable goods are stored*
- d) "Office" means the office established under the Department, and this term also includes any office designated by Government of Nepal for the purpose of recovering excise duty.
- [∞]e) "Excise Duty Return" means the details regarding the transaction of excisable goods and services to be submitted each month by Licensee liable to recover and deposit the excise duty.

Chapter 2

Provisions Relating to License

- ¶3. **Application to be filed for License:** For obtaining a License pursuant to Sub-section (1) of Section 9 of the Act, an application shall be filed in the format as set forth in Schedule 1 along with the proof of deposit of the License fee as set forth in Schedule-2, to the Excise Duty Officer.
- ¶4. **License to be issued:** The Excise Duty Officer, upon examining the application received pursuant to Rule 3, if finds the request for License reasonable, may issue the License containing the terms and conditions to such applicant, in the format as set forth in Schedule 3.
- ¶5. **Renewal of License:** (1) If the Licensee intends to renew their License, an application for such renewal shall be filed in the format as set forth in Schedule 1 along with the

* Removed by eleventh amendment

[∞] Added by ninth amendment.

¶ Amended by ninth amendment.

proof of deposit of renewal fee as set forth in Schedule 2, to the Excise Duty Officer.

(2) The Excise Duty Officer, upon necessary examination of the application received pursuant to Sub-section (1), shall renew the License upon finding that no dues are pending, and it is reasonable to renew such License.

∞5A. Provision regarding cancellation of License: (1) If a Licensee stops the transaction of excisable goods and services or the License has to be cancelled because of the death of the Licensee, an application for cancellation of License may be filed by the Licensee in case of stopping the transaction and by their beneficiary in case of Licensee's death.

(2) If the Excise Duty Officer, upon carrying out necessary examination of the application received under Sub-section (1), finds it reasonable to cancel the License, may do so after recovering the pending excise duty amount, fine.

(3) The applicant shall be notified about the cancellation of License pursuant to Sub-section (2) within thirty days.

(4) Upon carrying out examination pursuant to Sub-section (2), if it is found that the License need not be cancelled, such information shall be notified to the applicant within thirty days.

♠(5) The Licensee shall file the excise duty return on a monthly basis until the Licensee receives the notice regarding cancellation of the License pursuant to Sub-section (3).

(6) The information regarding the cancellation of License pursuant to this Rule shall also be provided to the Department of Industries, Office of Company Registrar or other concerned authorities.

∞ Added by ninth amendment

♠ Added by eleventh amendment.

Chapter 3

Provisions Relating to Recovery of Excise Duty

♦6. **Process of levying excise duty:** ↓(1) The removal of alcohol, spirit, Molases (*Khudo*) and beer shall be allowed under Physical Control System such that excise duty is levied and recovered at the time of removal after production.

(2) Any excisable goods and services other than those in Sub-section (1) shall be allowed to be removed under Self-Removal System.

»(2A) Notwithstanding anything contained in Sub-rule (1) and (2), ©cigarette, tobacco (*surti*), *khaini*, *gutkha*, *pan masala* with or without nicotine or other similar Tobacco Products shall be allowed to be removed only upon depositing the excise duty amount applicable on the removal and getting the requisition form approved.

(3) In case of goods under Physical Control System, on which excise duty is levied and collected at the time of removal, the Excise Duty Officer shall calculate the total production of the producer in that financial year and the excise duty amount to be paid on such production and require the producer to make advance deposit of such amount. If the amount so deposited is less than the amount payable as excise duty, then the Excise Duty Officer may require the producer to deposit the shortfall amount and refund the excess amount.

(4) In case of goods and services to be removed under Self-Removal System, the excise duty shall be deposited pursuant to Section (3) of the Act upon recovering it as per the invoice set forth in Schedule 13.

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(5) The goods under Physical Control System shall be removed by issuing the invoice as set forth in Schedule 13 even after getting the requisition form approved.

♦ Added by the Finance Act 2075(2018).
↓ Amended by fifteenth amendment
» Added by the thirteenth amendment
© Added by the fifteenth amendment
* Removed by eleventh amendment

[∞] **6A. Power of Excise Duty Officer to assess excise duty:** (1) While assessing the excise duty pursuant to Sub-section (1) of Section 10, the Excise Duty Officer shall issue the excise duty assessment order in the format as set forth in Schedule 4A.

(2) Excise Duty Officer shall issue final excise duty assessment order as per Schedule 4B upon examining the evidences and responses submitted, within the time limit as per Sub-section (2) of Section 10D of the Act, in relation to the assessment order issued under Sub-rule (1). The delay fee pursuant to Sub-Section (2) of Section 4 of the Act until the date of issuance of excise duty assessment order shall be included in such order.

(3) The excise duty, delay fee and fine amounts as per the excise duty assessment order issued pursuant to Sub-rule (2) shall be deposited at the concerned office by the concerned person within seven days of receiving such order.

[∞] **6B. Procedure of serving notice of excise duty assessment order:** (1) Notwithstanding anything contained in the prevailing laws, while serving notice of excise duty assessment order pursuant to Rule 6A to the Licensee by the Excise Duty Officer, the notice may be served by handing it to such person or delivering it to the address of such person via tele fax, telex or similar electronic medium or submit it to their workplace or send via registered post to their address. The notice so served shall be deemed as duly served.

(2) If the notice of excise duty assessment order cannot be served pursuant to Sub-rule (1), the Excise Duty Officer may notify such person by broadcasting or publishing such notice via radio, television or national newspaper and it shall be deemed that such person received the notice upon such broadcast or publication.

[∞] Added by ninth amendment

[∞] Added by ninth amendment

- [∞] **6C. Assessment and recovery of excise duty collected without License:** If any person collects excise duty or any other amount in the name of excise duty without obtaining a License, the excise duty so collected shall be recovered upon assessment pursuant to Rule 6A.
- [∞] **6D. Period for assessment of excise duty:** While calculating the period under the proviso of Sub-section (1) of Section 10D of the Act, in cases where order to hold the License has been issued on the petition filed at any court regarding excise duty, the period shall be calculated by deducting the time taken until the decision is made.
7. **Power to recover due and outstanding excise duty:** In cases where it appears that any person has paid less than the amount of excise duty payable by such person for excisable goods or services pursuant to the Act and these Rules, the Excise Duty Officer may recover due and outstanding amount of excise duty from them.
8. **To sell goods in stock in the event of cancellation of License:** In case of the goods remaining in stock in the Godown at the time of cancellation of the License pursuant to the Act and these Rules, they may be sold upon obtaining permission of the Department and paying the excise duty due. In cases where the due excise duty is not paid to the Department, the Department may auction sell such goods and collect the due excise duty from the proceeds of the sale and refund the surplus amount, if any, to the concerned person.

Chapter 4

Provisions Relating to Withhold, Auction and Forfeiture of Property

9. **Power to withhold the property:** (1) In cases where the Excise Duty Officer or any employee deputed by such Officer finds any person evading excise duty by taking away excisable goods by removing it from the place of production or importing it from

[∞] Added by ninth amendment

[∞] Added by ninth amendment

foreign country, the Excise Duty Officer may withhold such property (goods) such that it cannot be taken away.

(2) In cases where any person does not pay the excise duty payable under the Act and these Rules within the time-limit, the Excise Duty Officer may withhold the property of such person.

(3) In order to have the goods or property, which the Excise Duty Officer has withheld pursuant to Sub-rules (1) and (2), so withheld that it is incapable of being sold or distributed or that title to it cannot be transferred in any other manner, Excise Duty Officer shall make a request in writing to the concerned office to so withhold the goods or property. In cases where such a request in writing is received, it shall be the duty of the concerned office to withhold such goods or property.

10. Provisions relating to auction sale: ♀ (1) In cases where it appears that the goods or property withheld pursuant to Section 17 of the Act can be damaged or destroyed due to rusting or other reason, or perished if held in control for a long time, or the value may be diminished by reason of such goods or property getting old, or are left without control, or cannot be kept or protected due to lack of space, such goods or property may be auctioned sold by affixing the auction notice to the notice board of the Office, and giving a time-limit of Seven days in maximum taking into account of the condition and nature of such goods or property.

(2) In making auction sale pursuant to Sub-rule (1), it shall be made in presence of one representative of the local body in the place where the goods subject to auction sale is situated, or one employee of nearby governmental office and the concerned person and as far as possible, the concerned person or his/her one representative.

(3) In making auction sale of the goods or property to be sold by auction pursuant to Sub-rule (1), it shall be auctioned through bidding, by fixing the minimum

♀ Amended by tenth amendment

value of the goods or property on the basis of the prevailing market value of such goods or property.

11. **Power to forfeit goods or property:** (1) If it is proved that an excisable goods has been taken away by removing from the place of production or by importing from the foreign country without paying the applicable excise duty, the Excise Duty Officer may take such goods in control and forfeit such goods.

(2) †

(3) In cases where any person is found producing, importing, selling or storing excisable goods or rendering excisable services by preparing false account or forged documents, Excise Duty Officer may forfeit all the goods related to it.

(4) In cases where any person conceals, hides or evades the payable excise duty, the Excise Duty Officer may forfeit the goods related to it and the manufacturing equipment, as well.

(5) The Excise Duty Officer shall, prior to forfeiting the goods taken under control, issue a seven-day notice to the concerned person to submit evidence indicating reasons, if any, for not forfeiting it.

Chapter 5

Functions, Duties and Powers of Excise Duty Officer and Licensee

12. **Functions, duties and powers of Excise Duty Officer:** (1) The functions, duties and powers of the Excise Duty Officer shall be as follows:

- (a) When the excisable goods stored in the Godown are being taken out for sale, distribution or transport, to cause to take out such goods in his/her presence and get an inventory thereof maintained in the place of production of the Enterprise,

† Removed by ninth amendment.

- (b) To submit to the Department, as requested, reports on the production, or sale and distribution of excisable goods or quantity of goods in the Godown and the excise duty recovered there from or on other matters as requested by the Department,
- (c) To get statements of production or sale and distribution of the excisable goods maintained in the daily register as set forth in Schedule-4,
- (d) In cases where the excisable goods are imported from a customs point, to set it down in the daily register clearly indicating the name of the importing Licensee, quantity and value of the goods imported,
- (e) To inspect from time to time as to whether the Licensee has fulfilled or not the functions and duties required to be fulfilled pursuant to Rule 13,
 - (e1) Supervise the entity producing excisable goods on a monthly basis and assess the excise duty,
- (f) To carry out such other functions as may be prescribed by the Department in the course of fulfilling duties by the Excise Duty Officer under these Rules.

(2) In the case of the excisable goods removed by the Licensee oneself under the Self Removal System, the Excise Duty Officer shall examine and certify the accounts and details of the Licensee, by following the procedures prescribed by the Department.

13. Functions and duties of the Licensee: (1) The functions and duties of the Licensee producing the excisable goods shall be as follows:

- ^β (a) To file the returns and details required to be filed as per these Rules in the format prescribed by the Department to the Excise Duty Officer, after removal of goods in case of goods and after

○ Added by third amendment

^β Amended by seventh amendment

issuance of invoice in case of services, within 25 days of the next month of the month of removal or issuance of invoice,

- (b) To maintain records of the goods produced and sold and distributed in the daily register and show the register to the Excise Duty Officer or the employee deputed by such Officer, in the course of inspection,
- (c) To get the sample of the goods produced certified by the Excise Duty Officer or the employee deputed by such Officer and to send it to the Office,
- (d) To get the details of the goods in the Godown certified by the Excise Duty Officer or the employee deputed by such Officer and to retain a proof thereof.

(2) The functions and duties of the Licensee providing the excisable services shall be as follows:

- (a) To maintain invoice of the services delivered and its accounts daily,
- ψ(b) To keep the proof of purchase or purchase invoice of the excisable goods used in the course of providing excisable services,
- ψ(c) To make available the documents referred to in Clause (a) as and when required by the Excise Duty Officer or the employee deputed by such Officer.

(3) The functions and duties of the Licensee importing excisable goods shall be as follows:

- (a) To submit the purchase invoice to the Excise Duty Officer or the employee deputed by such Officer, in cases where the excisable goods is imported,
- (b) To submit the specific details of the goods, heading of classification of goods for the purposes of customs, per unit price and quantity of each goods to the Excise Duty Officer, in

cases where the excisable goods imported through letter of credit.

(4) The Licensee has to keep the License obtained at the place of his/her transactions in a manner conspicuous to all.

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[∞] Chapter 5A

Provision relating to Recording of Transaction

13A. Record to be maintained: (1) A Licensee shall maintain a record of the following documents and details for the purpose of the Act and these Rules:

- (a) Accounts as per Schedule 4, 5, 6, 7, 8, 9 and 9A and their details by Licensed producer of cigarette,
- (b) Accounts as per Schedule 4, 9A, 10, 11 and 12, forms and their details by Licensed producer of alcohol, spirit, molasses and beer,
- (c) Purchase and Sales book as per Schedule 4C and 4D by all Licensee required to file excise duty returns,
- (d) Invoices issued and received by oneself,
- (e) Record relating to business, accounts, cash receipt and payment,
- (f) All documents relating to imports and exports done by oneself,
- (g) Other documents as prescribed by the Department.

(2) Notwithstanding anything contained in Sub-section (1), the Department may prescribe additional records to be maintained by any industry or particular business.

(3) The Licensee may maintain the records as required to be maintained under this Rule in computer or similar other instrumental system upon obtaining approval of the Department, in the manner prescribed by the Department.

^φ Removed by sixth amendment.

[∞] Added by ninth amendment.

(4) The Excise Duty Officer may look into the records maintained by the Licensee as per this Rule at any time during the time of transaction or office hours.

(5) It shall be the duty of the Licensee to make available the documents and details required by the Excise Duty Officer in the course of examination of records pursuant to Sub-rule (4) and arrange employees for necessary cooperation.

13B. Provision relating to certification of accounts: The accounts maintained pursuant to Sub-section (2) of Section 10B of the Act have to be certified by the Excise Duty Officer prior to the transaction.

13C. Excise return to be filed by Licensee: The Licensee having the responsibility to collect and deposit excise duty shall file the excise duty return of one month to the Excise Duty Officer in the format as set forth in ¹Schedule 4E for enterprises with self-removal system other than tobacco products and in the format as set forth in Schedule 4F for enterprises of tobacco product and enterprises with physical control system within twenty-five days of the next month of the Bikram Sambat calendar.

13D. Power to require filing of excise duty return: In case of death of the Licensee or failure to file the excise duty return due to physical or mental incapacity, it shall be deemed that such person carried out the excisable transaction until the day before the death or such incapacitation and the Excise Duty Officer may require the beneficiary or legal representative of such Licensee to file the excise duty return for that month.

⊙13E. Provision relating to refund of Excise Duty: (1) For the purpose of obtaining refund of excise duty pursuant to Sub-section (5) of Section 3B of the Act, an application shall be filed to the Excise Duty Officer in the format as prescribed by the Inland Revenue Department.

(2) The documents proving export as prescribed by the Department shall be submitted along with the application pursuant to Sub-rule (1).

¹ Amended by twenty one amendment

⊙ Added by the fifteenth amendment

(3) If the excise duty amount to be refunded pursuant to Sub-Section (6) of Section 3B exceeds twenty thousand rupees, the payment shall be made via cheque to be deposited in the bank account of the concerned person.

Chapter-6

Special Provisions Relating to Cigarette and Bidi

14. **Production, sale and distribution of cigarette:** The Licensee who produces cigarette shall do following activities:
- (a) To maintain account of raw and crude tobacco: To maintain accounts and details of all kinds of local and foreign tobacco brought in the Enterprise for making cigarettes, in the format as set forth in Schedule-5, and get the same certified by the Excise Duty Officer deputed to the Enterprise or the employee deputed by such Officer.
 - (b) To maintain accounts of consumption of tobacco: To maintain accounts of the tobacco used to make cigarettes, in the format as set forth in Schedule-6 and get the same examined and certified daily by the Excise Duty Officer deputed to the Enterprise or the employee deputed by such Officer.
 - (c) To set out proportion of tobacco in cigarettes: To obtain approval from the Department on the proportion of local and foreign tobacco to be used in making various kinds of cigarettes.
 - (d) To pack prepared cigarettes in packets: To examine the prepared and sellable cigarettes, pack them well in packets; and not to bring the cigarettes back to the factory once removed from the Godown for sale, without permission of the ♠Excise Duty Officer.
 - (e) To pack cigarette packets: To seal the packets of cigarettes prepared in a large paper and clearly mention the number of cigarette packets

♠ Added by eleventh amendment.

sealed daily, serial number and the date of seal thereof, in the format as set forth in Schedule-7, and to maintain the accounts of the cigarettes stored in the Godown in the format as set forth in Schedule-8.

- (f) Mode of taking Cigarettes out of Godown: For the purpose of taking the cigarette out of the Godown to sell it, the form as set forth in Schedule-9 has to be filled up and submitted to the Excise Duty Officer or the employee deputed by such Officer; and upon examination and receiving the permission for removal of the cigarettes from them, maintain description thereof.

∞14A. **Department may prescribe rate of output recovery (*pratilabdi*) for cigarettes and quid of tobacco (*bidi*)**: Notwithstanding anything contained elsewhere in these Rules, Department may prescribe the rate output recovery of production (*pratilabdi*) of cigarettes and quid of tobacco.

(2) If the Department has not prescribed the rate of output recovery pursuant to Sub-rule (1), then the Department may, upon examination, validate rate of output recovery presented by the Licensee producing cigarettes and quid of tobacco.

♦15. **Production, sale and distribution of quid of tobacco (*bidi*)**: (1) Licensee producing quid of tobacco (*bidi*) shall produce, sell and distribute quid of tobacco (*bidi*) by maintaining record of the raw tobacco used for production.

(2) Prior to sale of quid of tobacco upon production pursuant to Sub-rule (1), the removal shall be done only upon getting the requisition form for removal as set forth in Schedule 9 approved from Excise Duty Officer or an employee designated by such Officer.

∞ Added by ninth amendment.

♦ Amended by ninth amendment.

Chapter-7

Special Provisions Relating to Liquors

16. **Production of Liquors**: (1) The Licensee who produces Liquors shall produce Liquors only from the mixture (blending) of spirits produced from the patent steel plant.

^γ (2) The Licensee producing Liquors shall produce and seal in the bottle beer, wine and Liquors of 25, 30, 40 U.P. strength in the quantity as prescribed by the Department.

[∞] (3) The Licensee producing Liquors shall sell the Liquors of 70 U.P. strength, produced by the Licensee, in a pet bottle of 300 ml or in a sealed bottle as prescribed by the Department.

[◀] (4) During the production of wine, fermentation shall be done in patent steel tank or wooden container (*Vyat*).

[◀] (5) Provision of Sub-rule (4) shall be effective from Baisakh 1, 2076.

17. **Protection of raw materials**: The Licensee who produces Liquors shall make appropriate arrangement for proper protection of the raw materials including molasses and spirit. In cases where any loss and damage are resulted from the failure to arrange for proper protection of such raw materials, the revenue chargeable as per the highest rate of the Liquors produced by the Licensee shall be recovered from such Licensee.

^β18. **To mention batch and serial number**: (1) After the process of production of Liquors has been completed, a label mentioning the batch number, serial number, date of production, name of the Licensee producing Liquors, trademark and the strength shall be put on each bottle, and then, it has to be sent to the Godown.

^γ Amended by fourth amendment.
[∞] Added by ninth amendment.
[◀] Added by eighteenth amendment.
^β Amended by seventh amendment.

(2) Batch Control Book in the format as set forth in Schedule 9A shall be maintained upon certification while sending Liquors to Godown pursuant to Sub-rule (1).

19. To maintain records about wash: (1) The Licensee producing Liquors shall maintain inventory clearly reflecting details including raw materials used, quantity of water used in fermentation for preparing wash.

(2) The Licensee producing Liquors shall, prior to putting the wash prepared for distillation into the distillation plant, maintain inventory of the quantity and vet number of the wash to be distilled, and give information thereof to the Excise Duty Officer or the employee deputed by such Officer.

20. Entry into distillery or brewery without permission not allowed: Unconcerned person other than the workers of a distillery or brewery shall not be allowed to enter into the place where Liquors are produced or kept in the distillery or brewery, except with permission of the Excise Duty Officer or the employee deputed by such Officer.

21. To maintain inspection book: The Licensee producing Liquors has to maintain an inspection book as prescribed by the Department in the distillery or brewery. The Excise Duty Officer or the employee deputed by such Officer shall, while inspecting the distillery or brewery, mention in the inspection book all matters including the date and time of inspection and the errors, if any, found in the process of making Liquors.

22. To maintain records of Liquors: (1) The Licensee producing Liquors shall prepare details, in the format as set forth in Schedule- 10, indicating the quantity and strength of the Liquors distilled from the wash and an inventory of the sale of Liquors and excise duty to be collected therefrom, in the format as set forth in Schedule-11.

(2) The Licensee producing Liquors shall maintain records of grains and fruits used to make Liquors, enter details of how much Liquors have been produced therefrom and get the same certified by the Excise Duty Officer or the employee deputed by such Officer.

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⊕23. **Remission of shortfall stock:** (1) In cases where there has been shortfall in the stock of Liquor ϕup to one percent because of evaporation or obscuration or leakage or bottling, the Licensee producing Liquor shall submit for remission by stating such shortfall in the monthly returns to Excise Duty Officer.

(2) Excise Duty Officer shall examine the returns submitted pursuant to Sub-rule (1) ϕwithin thirty days.

(3) While examining pursuant to Sub-rule (2) if there is reasonable reason for shortfall in the stock, the Excise Duty Officer may grant remission ϕup to one percent by clearly mentioning the basis for such remission.

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(4A) σ.....

(5) σ.....

∞23A.² **Remission of shortfall stock of beer:** (1) If there is shortfallof stock of the crown cork because of breakage or damage, such that it cannot be used in a bottle, during pasteurization, packaging or storing in the Godown, the Licensee producing beer shall submit for remission by stating such shortfall in the monthly returns in the format prescribed by the Department to the Excise Duty Officer.

(2) Excise Duty Officer shall examine the returns submitted pursuant to Sub-rule (1) ϕwithin thirty days. While examining pursuant to Sub-rule (1) the Excise Duty Officer may

ρ Removed by sixth amendment.
⊕ Amended by second amendment.
ϕ Amended by sixteenth amendment.
ρ Removed by sixth amendment.
σ Removed by seventh amendment.
∞ Added by ninth amendment.
2 Amended by Twenty one amendment
ϕ Amended by sixteenth amendment.

grant remissionnot more than two percent upon physical examination of the beer broken or damaged during pasteurization, packaging or storing in the Godown.

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- ³23B. **Approval needed for re-processing of old liquor:** Licensee willing to produce the liquor by re-processing prepared old liquor upon return after sale and distribution or remaining in godown may reprocess such old liquor after having obtained prior approval from the Department.

Chapter- 8

Special Provisions Relating to Loaf-sugar and Molasses

24. **To store safely:** Sugar or *Khandsari* mill shall, in storing the molasses produced by it, make proper provision for protection including protection against water of the such molasses, and sell the same on the recommendation of the Office. In cases where any loss and damage results from failure to make provision of such proper protection, the excise duty leviable on such molasses shall not be remitted.
25. **To maintain records of production and sale:** After producing loaf-sugar or molasses, the sugar or *Khandsari* mill has to update the accounts of the sale of such production daily in the format as set forth in Schedule-12, and submit a report thereof to the Office monthly.
- [▲]25A **To bring spirit and ethanol in other use:** (1) Licensee while producing denatured spirit with an objective to bring the spirit in use for other purposes, shall produce denatured spirit by mixing at least 0.02 percent pyridine or colchicine or methyl alcohol by volume in rectified or head spirit upon approval of the concerned Inland Revenue Office. Department may issue a direction to the Licensee to color such mixture as needed. Inland Revenue Office while providing approval for producing denatured spirit from rectified spirit, shall provide approval only if the excise duty to be recovered from rectified spirit is not diminished.

³ Added by twenty one amendment

[▲] Added by second amendment.

(2) Licensee shall sell the anhydrous alcohol produced for the purpose of mixing with petrol only to Nepal Oil Corporation or entity that has obtained approval from Government of Nepal. Approval of Inland Revenue Office shall be obtained while removing such goods from the entity for sale and distribution. Inland Revenue Office shall provide approval for removal with a condition that at least two percent petrol should be mixed in such goods.

(3) Department may control import, production, sale and distribution of raw material for Liquors including molasses, rectified spirit, E.N.A., malt spirit and denatured spirit by prescribing the process.

Chapter 9

Miscellaneous

26. **Power to examine stock:** The Office may depute an employee at any time to examine the stock of raw materials, semi-finished substances or goods and finished(final) substances or goods relating to excisable goods of the Licensee. It shall be the duty of the Licensee to allow such employee to examine the stock. The Office shall send a report of details of such examination to the Department.
27. **Licensee to give information of accident:** Licensee shall inform the concerned Excise Duty Officer or the Department of any kind of accident that occurs at the place of production as soon as possible. In cases where the Licensee does not give such information, Licensee shall bear the excise duty loss and damages caused to Government of Nepal due to such accident.

∅ Provided that if there was accident while transporting excisable goods or substances from one place to another place by the Licensee, and if such goods were insured, and compensation was received then the Licensee shall not bear the loss and damages of excise duty borne by the Government of Nepal to the extent of the amount received as compensation from insurer.

∅ Added by seventh amendment.

28. **Notice to be given to close Enterprise:** (1) In cases where any Enterprise is to be closed for any reason, the concerned Excise Duty Officer and the Department shall be notified of such closure in writing, clearly setting out the reasons there for, in advance of at least three days of such closure.

.....Deleted clause by 21th amendment

(2) In cases where the Department receives information referred to in Sub-rule (1), the Department may, if it thinks necessary, order the concerned person to keep on operating

the Enterprise.

- ψ29. **To set out price:** (1) The Licensee producing and importing Liquor, beer, cigarette, surti, khaini, gutkha, pan masala with or without and similar other Tobacco Products shall make public the selling price to his/her distributor, wholesaler and retailer and shall indicate the maximum retail price in the goods produced by him/her.

(2) In cases the Licensee pursuant to Sub-rule (1) requires to change the shape or quality standard or produce a new brand, such Licensee shall obtain the prior approval of the Department and all the due and payable revenues shall be paid up prior to producing such a new brand.

- ◇29A. **Invoice to be raised for sale of service:** Invoice shall be raised for sale of service pursuant to Sub-section (1) of Section 3 of the Act, in the format as set forth in Schedule –13.

- ▼29B. **Use of excise sticker:** (1) Excise sticker shall be used in the prescribed manner in excisable goods produced or imported in Nepal that are prescribed by the Department.

ψ Amended by sixth amendment.
> Added by the thirteenth.
◇ Added by fifth amendment.
▼ Added by fourth amendment.

29C. **Transparent plastic cover (shrink cap) to be used:** Enterprise producing Liquor shall use ^Σ..... transparent plastic cover (shrink cap) to protect the excise duty sticker in bottles of Liquor (except beer, wine and cider).

⊕30. **Imposition of excise duty sticker fee:** ^γ (1) Excise duty sticker shall be affixed in the Liquor^γ and Tobacco Products produced and imported within Nepal at the time of storing upon production or import.

(2) Notwithstanding anything contained in Sub-rule (1), Department shall prescribe Enterprise producing beer to bottle the final prepared beer by permanently fixed pipe with auto filter having the capacity of disseminating electric information, which has been sealed by the Department or Office. ⁴Upon bottling, Enterprise shall affix excise duty sticker as prescribed by the Department in cap of every bottle or in cartoon and store in Godown.

● (2A) Excise duty sticker shall be affixed, as prescribed by the Department, in every packs of cigar and every packet, pack or packing of surti, khaini, gutkha, pan masala with or without nicotine and similar other Tobacco Products to be kept in mouth.

▶ (3) Excise duty sticker to be affixed as per Sub-rule (1), (2) and (2A) shall be purchased from Inland Revenue Office or Taxpayers' Service Office by paying fee as prescribed by the Department. Excisable goods shall be sold upon affixing such sticker as prescribed by the Department.

◇ (4) On the right side of the tax board, License symbol (sticker) provided by the Office shall be affixed in a manner conspicuous to all.

Σ Removed by eighteenth amendment.

⊕ Amended by second amendment.

γ Amended by fourth amendment.

⁴ Amended by twenty one amendment.

● Added by twelfth amendment.

▶ Amended by thirteenth amendment.

◇ Added by fifth amendment.

► (5) If the excise duty sticker provided to [∞]..... Enterprise is torn, damaged or is less during the course of use, Office shall replace such excise duty sticker on the basis of certification of such loss or damage upon physical examination by the Excise Duty Officer or the employee deputed by such Officer. The concerned Office shall destroy such torn and damaged excise duty stickers based on the statement (*muchulka*) as per the process prescribed by the Department.

◄30A. **Destroy the excise duty sticker**: (1) A committee, as follows, shall be constituted to destroy the excise duty sticker in stock in the Department that are not in the condition to be used:

- (a) Director of Department appointed by Director -Coordinator
general, who looks after the concerned issue
- (b) Officer level representative from District -Member
Administration Office
- (c) Officer level representative from Office of -Member
Financial Comptroller General
- (d) Officer level representative from District -Member
Government Prosecutor Office
- (e) Officer level representative from District -Member
Police Office
- (f) Officer of Excise Duty Division of the -Member
Department Secretary

(2) A committee, as follows, shall be constituted to destroy the excise duty sticker in stock in the Inland Revenue Office or Taxpayers' Service Office that are not in the condition to be used:

- (a) Chief Tax Officer of the concerned Inland -Coordinator
Revenue Office or Taxpayers' Service Office
- (b) Officer level representative from District -Member

[∞] Removed by fourth amendment.

◄ Added by eighteenth amendment.

Administration Office

- (c) Officer level representative from Office of -Member
Financial Comptroller General
- (d) Officer level representative from District -Member
Government Prosecutor Office
- (e) Officer level representative from District -Member
Police Office
- (f) Excise Duty Officer of Inland Revenue Office -Member
or Taxpayers' Service Office Secretary

(3) The committee pursuant to Sub-rule (1) and (2) shall destroy the excise duty sticker remaining in the Department, Inland Revenue Office or Taxpayers' Service Office that are not in the condition to be used as per the procedure issued by the Department.

31. ‡

32. House to stay for Excise Duty employee: The Enterprise shall arrange for a furnished house or room within the premises of the Enterprise for accommodation of the Excise Duty employee appointed for that Enterprise.

33. Place to store prepared goods: (1) The Licensee shall store the goods produced in a Godown within the place of production. Except in cases of the goods to be removed under the Self-Removal System, the key of one lock of the Godown shall be kept by representative of the Licensee and the key of the other lock shall be kept by the Excise Duty Officer or the employee deputed by such Officer.

(2) It shall be the responsibility of the Licensee to safely keep the excisable goods stored in the Godown pursuant to Sub-rule (1). In cases where such excisable goods are lost or damaged due to fire or theft or any other reason, Government of Nepal shall not be responsible for such loss or damage.

‡ Removed by ninth amendment.

ψ Amended by sixth amendment.

(3) All the excisable goods within the place of production shall be under full supervision of the Excise Duty Officer. No raw material, semi-finished or finished (final) substances relating to the excisable goods shall be taken out of the place of production without approval of the Excise Duty Officer or the employee deputed by such Officer. In the case of the goods to be removed under the Self-Removal System, examination and certification of the books and accounts by the Excise Duty Officer or the employee deputed by such Officer shall be sufficient.

☞34. **Recovery rate (Pratilabdi) of production:** (1) Licensee producing rectified spirit or E.N.A. from molasses, shall produce at least 20 liters of rectified spirit or 19 liters E.N.A. of a minimum strength of 66 O.P. from per quintal of molasses in each month's production processing and Licensee producing anhydrous alcohol shall produce at least 19 liters of ethanol of a minimum strength of 72 O.P. from per quintal of molasses in each month's production processing.

(2) Licensee producing rectified spirit or E.N.A from food grains, shall produce at least 40 liters of rectified spirit or 38 liters of E.N.A. of a minimum strength of 66 O.P. from per quintal of food grains falling under the harmonized system code 10.06 in each month's production processing and shall produce at least 37 liters of rectified spirit or 35.15 liters of E.N.A. of a minimum strength of 66 O.P. from per quintal of food grains other than those falling under harmonized system code 10.06 in each month's production processing.

(3) Licensee shall produce minimum of 95 liters of E.N.A from 100 liters of rectified spirit produced from any goods.

(4) Licensee producing wine from fruits shall produce wine proportionately at the rate of 1.5 liters of wine with 12 percent alcoholic content from per kg fruits in each month's production processing.

☞ Amended by twentieth amendment.

(5) Any person intending to produce rectified spirit or E.N.A from substances other than those mentioned in Sub-rule (1), (2) and (3) shall file an application to the Department in the format as prescribed by the Department.

(6) If any application is received pursuant to Sub-rule (5), Department shall set the output recovery(*pratilabdi*) rate on the basis of the raw materials used for producing rectified spirit or E.N.A.

(7) While producing the rectified spirit, E.N.A. or wine, if the production is less than the rate prescribed under this Rule, the Licensee shall file an application, stating proper and adequate reasons for such shortfall, to the Excise Duty Officer for approval.

(8) If the Excise Duty Officer, upon examination of the application received pursuant to Sub-rule (7), finds proper and adequate reasons for reduced production on the basis of nature and quality of raw materials used for the production of rectified spirit, E.N.A. or wine, he/she may approve the rate of production of such reduced production.

(9) If the Excise Duty Officer, upon examination pursuant to Sub-rule (8) does not find proper and adequate reasons for reduced production on the basis of nature and quality of raw materials used, the Excise Duty Officer shall inform the Licensee and shall assess and recover from Licensee total of the excise duty leviable on the such differential quantity as per the maximum rate on the production from such industry.

Π34A.

Π Repealed by fifteenth amendment.

⁵ Amended by twenty one amendment

Note:

- 1) Words modified by Some Nepal Laws Amendment Act, 2063: - “Government of Nepal” in case of “His Majesty Government”.
- 2) Words modified by Seventh Amendment : “niskashan” instead of “nikasi” i.e. “removal” instead of “export”.

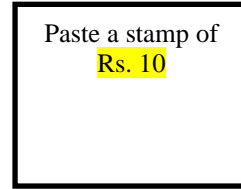
35. **Alteration and amendment in the Schedule:** Ministry of Finance may by publishing notification in the Nepal Gazette, make alteration in or amendment to the ⁶Schedules other than Schedule 2.
36. **Repeal and Saving:** (1) The Excise Duty Rules, 2019 (1962) are hereby, repealed.
(2) All acts and actions done or taken under the Excise Duty Rules, 2019 (1962) shall be deemed to have been done or taken under these Rules.

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☞ Schedule-1
(Relating to Rule 3 and 5)



To the Chief,
Inland Revenue Office/Office of Finance Comptroller General ...

I/We have filed this application for obtaining a license/ renewing the license to carry out activities as follows, along with the following documents, details and fee. The details and facts herein are correct as to my/our knowledge.

- (1) Type of the excise duty license: (Please put the tick mark \checkmark in the type of the license you require.)

Type of license	Production	Import	Sales	Storage	Services	Brick	Others
New							
Renewal							
Name of Transaction							

- (2) Name of the person/enterprise:

Nepali							
English							
If person,	Name of Husband/Wife:		Name of father:		Name of Grandfather/Father-in-law		

- (3) Registration Details:

Permanent Account Number									
--------------------------	--	--	--	--	--	--	--	--	--

Name of the Office:

Business Registration Date

Office and Location

Registration Number

☞ Amended by ninth amendment.

(Unofficial Translation)

--	--	--

Date of commencement of transaction

Finance Year for Renewal

20...../...../.....	20...../...../.....
---------------------	---------------------

(4) Address of Main Office:

Location:

Correspondence Address

House Number (Block Number)			
Ward No.			
Tole			
.. Metropolitan City .. Sub-metropolitan City .. Municipality .. Rural Municipality			
District			
Area			
Telephone Number		Post Box Number:	
Fax Number		E-mail	

(5) Address of Main place of Transaction:

(Only if different from the place of main office)

Location:

Correspondence Address

House Number (Block Number)			
Ward No.			
Tole			
.. Metropolitan City .. Sub- metropolitan City .. Municipality .. Rural Municipality			

(Unofficial Translation)

District								
Area								
Telephone Number				Post Box Number:				
Fax Number				E-mail				
Four	East		West		North		South	
Boundaries								

(6) Details regarding license fees/renewal fees:

S. N.	Name of Transaction/ Type of License	Fees Deposited	Fine	Bank/Office	Voucher No. R.N.

- If registered in the Office, Letter Number Date 20.././..
- If any revenue is pending? If yes?

Income Tax:
VAT:
Excise Duty
Other:

(7) Managing Director/Chief Director/Executive Director:

(a) Name	First	Middle	Surname
Nepali			
English			

(b) Appointment Date:

(d) Other identity documents:

(c) Nationality

(Unofficial Translation)

Type of Document	Identity Card No.	Issuing office and place	Date of issuance

(e) Address:	Place	Mailing Address
House No. (Block No.)		
Ward Number		
Tole		
<input type="checkbox"/> Metropolitan <input type="checkbox"/> Sub-metropolitan <input type="checkbox"/> Municipality <input type="checkbox"/> Rural Municipality		
District		
Region		
Telephone No.		P.O.B No.
Fax No.		Email:

Applicant:

Signature:

Name:

Position:

Company Seal:

(8) For office's:

.....License has been approved for the fiscal year

.....License has been renewed for the fiscal year.....

Rs. fees and Rs. additional fees (fine) has been deposited by voucher number/receipt number forLicense.

Submitted by:

Recommended by:

Approved by:

Date:

∇ Schedule-2

(Relating to Rules 3 and 5)

License and Renewal Fee

The license fee and renewal fee of the goods and services for which license is to be obtained are as follows:

S.N.	Description	Rate (Rs)
1.	On production of liquor and ethanol	
(a)	For Enterprise producing spirit	Rs. 1,95,000
(b)	For Enterprise producing beer	Rs. 1,95,000
(c)	For Enterprise producing ethanol	Rs. 1,95,000
(d)	For Enterprise producing wine/brandy (fruit based)	Rs. 96,000
(e)	For production of other liquor	Rs. 1,95,000
(f)	For Enterprise producing cigarette	Rs. 2,40,000
2.	On sale and distribution of liquor	
(A)	For hotel, restaurant and lodge	
(1)	Five Star Hotel	Rs. 60,000
(2)	Four Star Hotel	Rs. 48,000
(3)	Three Star Hotel	Rs. 36,000
(4)	Two Star Hotel	Rs. 24,000
(5)	One Star Hotel	Rs. 12,000
(6)	Tourist standard restaurant and resorts selling and distributing local or foreign liquors by opening the lid of the bottles	Rs. 8,500
(7)	General restaurant, hotel, bar and lodge selling and distributing local liquor by opening the lid of the bottle	Rs. 4,500
(B)	For liquor sellers	

∇ Amended by eighteenth amendment.

(Unofficial Translation)

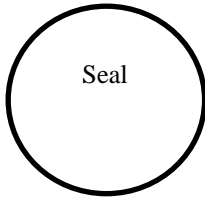
(1)	Liquor Distributor	Rs. 36,000
(2)	Wholesaler	Rs. 24,000
(3)	Retailers selling local and foreign liquors	Rs. 12,000
(4)	Retail shops only selling local liquors in metropolitan, sub-metropolitan city and municipality	Rs. 8,500
(5)	Retail shops only selling local liquors at places other than metropolitan, sub-metropolitan city and municipality	Rs. 4,500
(6)	Departmental Store	Rs. 24,000
(C)	For importers and exporters of liquor	
(1)	Importers of foreign liquor and spirit	Rs. 48,000
(2)	Liquor Exporters	Rs. 6,000

3.	On imports and purchase, sell and production of other goods.	
(a)	Foreign cigarettes and cigar	Rs. 48,000
(b)	Import of tobacco and tobacco products (foreign tobacco chew (<i>Khaini</i>), <i>jarda</i> , <i>nash</i> and <i>paanmasala</i> etc)	Rs. 48,000
(c)	Wholesaler of <i>Panmasala</i> , cigarette, <i>Khaini</i> , <i>Jarda</i> , <i>Nash</i> , <i>Surti</i> and tobacco products	Rs. 7,200
(d)	For production of <i>Panmasala</i> , <i>Khaini</i> , <i>Jarda</i> , <i>Nash</i> , <i>Surti</i> and tobacco products (except cigarette)	Rs. 1,20,000
(e)	For retail purchase and sale of cigarette, <i>khaini</i> , <i>jarda</i> , <i>nash</i> , <i>panparag</i> and <i>panmasala</i>	Rs. 2,000
(f)	For import of foreign molasses (<i>khudo</i>) and jaggery (<i>gud</i>)	Rs. 18,000
(g)	For purchase sale (including export) of molasses (<i>khudo</i>), jaggery (<i>gud</i>) and spirit	Rs. 6,000
(h)	Exporter of cigarette and other tobacco products	Rs. 6,000

	outside of Nepal	
(i)	For export of excisable Goods not included from (a) to (h) above but produced in the country	Rs. 12,000
(j)	For the following industries producing <i>Sakhar</i> (<i>Gud</i>), <i>black sakhar</i> , <i>raskat</i> using power crusher:	
	(1) For industries using vertical roller (10 horse power)+c	Rs. 24,000
	(2) For industries using horizontal roller (10 horse power)	Rs. 48,000
4.	In case of an enterprise other than those mentioned in table 1, 2 and 3 above the production license fee shall be applicable at the rate of NPR sixty-rupees for fixed capital of every one lakh. However such fee shall not be less than Rupees eight thousand or more than Rupees forty eight thousand.	
5.	⁷ In case of wine and liquor industry based on fruits of least developed areas as listed in Schedule 10 of Industrial Enterprise Act, 2076 (2019), the fee as applicable under this Act shall be less by 75 percent.	

*Deleted explanation by 21th amendment

⁷ Added by twenty one amendment



Seal

ΦSchedule-3

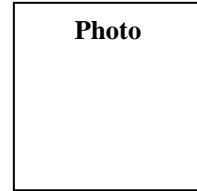
(Relating to Rule 4)

Government of Nepal

Ministry of Finance

Inland Revenue Department

Excise Duty License



Photo

Permanent Registration Number (PAN)

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License No.

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This license has been granted in reference to the application for license received pursuant to Sub-section (3) of Section (9) of the Excise Duty Act 2058 and Rule 4 of Excise Duty Rules 2059, for the production/purchase/sale/removal/import/storage of excisable goods or rendering of excisable service fulfilling the following terms and conditions.

Enterprise receiving the license:

Name:

Address:

Name of Director:

Permanent Address of the Director:

Details of the Transaction	Type of Transaction

Signature of the licensee:

Officer issuing the license:

Signature:

Name:

Position:

Φ Amendment in the schedule as per the notice published in Nepal Gazette on 23 January 2014.

Details regarding renewal of license:

	Date	F.Y.
Initial License:		
Latest Renewal:		
Current License:		

Please look at the back for further information

(a) [∇]Terms and conditions to be complied by licensee:

1. The license shall be renewed within the month of Shrawan of each fiscal year.
2. The license shall be kept visibly in the place of transaction for everyone.

(b) [∇]Terms and conditions to be complied by liquor businesses:

1. Licensee of liquors other than hotel and restaurant shall only carry out transaction of liquor and tobacco products.
2. Departmental store shall arrange for a separate sales area for liquor products.
3. Removal shall be done after sticking excise duty stickers on each bottle such that it sticks to the seal and the bottle.
4. The licensee purchasing and selling liquors shall keep the invoice with them.
5. The licensee may only sell the liquors which has excise duty stickers on each bottle.
6. Person below the age of eighteen cannot be involved in the act of purchasing and selling liquors.
7. Liquors cannot be sold or purchased or caused to be sold or purchased by pregnant women.
8. Liquor may only be sold and distributed from 10:00 AM to 10:00 PM.
9. Comply with the provisions in Excise Duty Act 2058, Liquor Act 2031 and rules and directives frame under these Acts.

(c) [◄]Terms and conditions to be complied by duty free shops:

[∇] Amended by eighteenth amendment.
[∇] Amended by eighteenth amendment.

1. The bonded warehouse may only sell to person, entity or agency having diplomatic facility.
2. The duty free shops shall also submit the details of goods imported against bank guarantee facilities while submitting monthly returns.
3. While bringing in goods from the customs point and taking goods out of the Godown for sale, the bonded warehouse shall bring in and take those goods out in presence of the excise-duty officer employed at that place.

(d) The terms and conditions to be complied by licensee selling and distributing cigarette and tobacco products:

1. Business selling daily consumable goods shall carry out transaction of tobacco products through a section separate from the consumable products upon obtaining license.
2. The licensee purchasing and selling cigarette and tobacco products shall keep the invoice of purchasing and selling such cigarette and tobacco products.
3. The licensee shall only purchase and sell cigarettes and tobacco products which has excise duty stickers on them.
4. Person below the age of eighteen cannot be involved in the act of purchasing and selling cigarettes and tobacco products.
5. Cigarettes and tobacco products cannot be sold or purchased by pregnant women.
6. Departmental store shall arrange for a separate sales area for cigarette and tobacco products.

Details regarding renewal

Date of Renewal	Fiscal Year	Signature of officer renewing the license	Remarks

⁴ Added by eighteenth amendment.

Schedule – 4

(Relating to Rule 12)

Record of Daily stock of Production and Sales

Date	Detail of goods	Balance stock of previous day	Daily Production	Total Stock	Sales			Balance Stock			Remarks
					Quantity	Rate of Excise Duty	Total excise duty	Quantity	Rate of Excise Duty	Total excise duty	

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∞Schedule – 4A

(Relating to Sub-rule (1) of Rule 6A)

Government of Nepal

Ministry of Finance

Inland Revenue Department

Excise Duty Assessment Order

Date:/...../....

To,

.....

- 1) Name of Licensee:
- 2) Address of Licensee:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

- 3) Permanent Account Number:

Excise Duty License Number:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

- 4) Period of Excise Duty Assessment
- 5) Excise Duty Assessment related to Section of the Act and Rule..... of the Rules.

If there is any substantial evidence that the following excise duty amount of Rs. (In words) is not to be paid or to be amended, please submit the same to the Excise Duty Officer within fifteen days of receiving this letter. Else deposit the amount in..... Bank located at or in cash such that it is deposited in the Nepal Government’s Consolidated Fund within fifteen days of receiving this order

Grounds for Excise Duty assessment:

∞ Added by ninth amendment.

- 1. Failure to file excise duty return within the time limit.
- 2. Filing of incomplete or erroneous excise duty return.
- 3. Filing of false excise duty return.
- 4. Other.....
- 5. The delay fees and fine until the date has been calculated.

.....
Excise Duty Officer

Period of Excise Duty Assessment

S.N.	Monthly	Month	Year	Additional amount of Excise Duty assessment	Delay fees	Fine	Total
1.							
2.							
3.							
4.							
5.							
Total:							

For Office’s Purpose only

Computer Registration:

Date:

Signature of Excise Duty Officer

[∞]Schedule – 4B

(Related to Sub-rule (2) of Rule 6A)

Government of Nepal

Ministry of Finance

Inland Revenue Department

Final Excise Duty Assessment Order

Date: / /

To,

.....

- 1) Name of Licensee:
- 2) Address of Licensee:

--	--	--	--	--	--	--	--	--	--

- 3) Permanent Account Number:

Excise Duty License Number:

--	--	--	--	--	--	--	--	--	--

- 4) Period of Excise Duty Assessment
- 5) Excise Duty Assessment related to Section of the Act and Rule.....
of the Rules.

Upon evaluating your response, evidence and documents submitted by you, only the following excise duty amount of Rs (In words.....) is to be paid. Please deposit the amount in..... Bank located at or in cash such that it is deposited in the Nepal Government’s Consolidated Fund within seven days from the date of receiving this order. Kindly be notified that you will be imposed with delay fees and fine, in case of failure to pay the tax within seven days of issuance of this order. You may appeal as per the law in case of dissatisfaction on this order.

[∞] Added by ninth amendment.

Grounds for Excise Duty assessment:

1. Failure to file excise duty return within the time limit.
2. Filing of incomplete or erroneous excise duty return.
3. Filing of false excise duty return.
4. Other.....
5. The delay fees and fine until the date has been calculated.

Period of Excise Duty Assessment

S.N.	Monthly	Month	Year	Additional amount of Excise Duty assessment	Delay fees	Fine	Total
1.							
2.							
3.							
4.							
5.							
Total:							

For Office's Purpose only

Computer Registration:

Date:

Signature of Excise Duty Officer

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∞ Schedule 4C

(Relating to Clause (C) of Sub-rule (1) of Rule 13A)

Purchase Book

Permanent Account Number:

--	--	--	--	--	--	--	--	--	--

Excise Duty License Number:

Period of Purchase:MonthYear

Invoice				Total purchase price	Non-excise purchase	Excisable purchase		Excisable imports	
Date	Invoice No.	Name of supplier	Number of Supplier			Price	Excise Duty (Rs.)	Price	Excise Duty (Rs.)
Total:									

Note: If the licensee is registered in VAT as well, then this account may be prepared together with the VAT Purchase Book.

[∞] Added by ninth amendment.

[∞] Schedule - 4D

(Relating to Clause (c) of Sub-rule (1) of Rule 13A)

Sales Book

Taxpayer Registration Number (PAN):

--	--	--	--	--	--	--	--	--	--

Excise Duty License Number:

Period of Sales:MonthYear

Invoice				Total Sales		Removal	Excisable sales	
Date	Invoice No.	Name of Buyer	Registration Number of Buyer	Quantity	Price		Price	Excise Duty
Total:								

Note: If the licensee is registered in VAT as well, then this account may be prepared together with the VAT Sales Book.

[∞] Added by ninth amendment.

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∞ Schedule – 4E

(Related to Rule 13C)

(For Other self removable products except tobacco related)

Government of Nepal

Ministry of Finance

Inland Revenue Department

Excise Duty Return

Year:Month	1	2	3	4	5	6	7	8	9	10	11	12
------------------	---	---	---	---	---	---	---	---	---	----	----	----

Please tick (√) the applicable month.

Permanent Account Number:

--	--	--	--	--	--	--	--	--	--	--	--	--

Excise Duty License Number:

--	--	--	--	--	--	--	--	--	--	--	--	--

Name:

Address:

Name of Good or Services

Excise Rate.....

If no transaction has been carried out during this period, please insert zero in the table below. If the transaction is less than Rs. 1 fill in the details by adjusting such Paise as Rs. 1.

	Transaction Value	Excise Duty paid on Purchase (Credit)	Excise Duty Collected On Sales (Debit)
1. <u>Sales</u>			
1.1. Excisable Sales			
1.2. Removal/Export			
2. <u>Purchase/ Import</u>			

∞ Added by ninth amendment.

2.1. Excisable Purchase			
2.2. Excisable Import			
2.3. Exempted Purchase			
2.4. Exempted Import			
3. <u>Others</u>			
3.1. Other changes			
4. Total			

- 5. Debit Credit (+ or -)
- 6. Credit to be adjusted from last month (+ or -)
- 7. Total Excise Duty payable (Rs.) (5-6) (+ or -)
- 8. Excise refund claim amount (based on Export).....

9. Used Bill and Documents during the period

Types	Beginning bill number	Last bill number	Total bill count
Received bills			
Issued bills			
Credit note			
Debit note			

I, (Full Name) hereby certify that that the information in this excise duty return is true and complete.

Signature:	Date:
------------	-------------

	Position:
--	-----------------

For Office's Purpose only

Computer Registration

Date:/...../.....

Excise Duty Officer:

*Note: The licensee carrying out transaction of goods subject to excise duty based on quantity, shall submit the quantitative details of opening stock, production, sales and closing stock along with this return.

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Schedule – 4F

(Related to Rule 13C)

(For firms producing tobacco products and under physical control system)

Government of Nepal
Ministry of Finance
Inland Revenue Department
Excise Duty Return

Year:Month	1	2	3	4	5	6	7	8	9	10	11	12
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Please tick (✓) the applicable month.

Permanent Account Number:

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Excise Duty License Number:

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Name:

Address:

Name of Good or Services

Excise Rate.....

If no transaction has been carried out during this period, please insert zero in the table below. If the transaction is less than Rs. 1 fill in the details by adjusting such Paisa as Rs. 1.

	Transaction Value	Excise Duty paid on Purchase (Credit)	Excise Duty Collected On Sales (Debit)
1. <u>Sales</u>			
1.1. Excisable Sales			
1.2. Removal/Export			
2. <u>Purchase/ Import</u>			
2.1. Excisable			

Purchase			
2.2. Excisable Import			
2.3. Exempted Purchase			
2.4. Exempted Import			
3. <u>Others</u>			
3.1. Other changes			
4. Total			

5. Debit Credit (+ or -)
6. Credit to be adjusted from last month (+ or -)
7. Total Excise Duty payable (Rs.) (5-6) (+ or -)
8. Excise refund claim amount (based on Export).....

9. Used Bill and Documents during the period

Types	Beginning bill number	Last bill number	Total bill count
Received bills			
Issued bills			
Credit note			
Debit note			

I, (Full Name) hereby certify that that the information in this excise duty return is true and complete.

Signature:	Date:
	Position:

For Office's Purpose only

Computer Registration

Date:/...../.....

Excise Duty Officer:

*Note: The licensee carrying out transaction of goods subject to excise duty based on quantity, shall submit the quantitative details of opening stock, production, sales and closing stock along with this return.

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Schedule – 5

(Relating to Clause (a) of Rule 14)

Details of Stock of Raw Materials

Page Number:

Name and address of licensee:

License Number:

Permanent Account Number

Date	Detail of Goods	Previous Closing stock	Quantity acquired today	Total	Quantity taken for making Cigarette/Bidi	Balance	Signature of Excise Duty Officer	Signature of owner of factory	Remarks

Schedule-6

(Relating to Clause (b) of Rule 14)

Daily Details of Consumption of Crude Materials and Production of Cigarette/ Quid of Tobacco (Bidi)

Page Number:

Licensee's name and address:

License number

Permanent Account Number.....

Date	Last remaining tobacco	Tobacco acquired today	Total	Consumed for today's production	Damaged	Remaining stock of tobacco	Quantity of cigarette/ quid of tobacco(bidi) production	Signature of Excise Duty Officer	Signature of licensee/ Manager	Remarks

Schedule-7
(Relating to Clause (e) of Rule 14)

Daily Packing Details

Licensee's name and address:

License number. Permanent Account Number.....

Date	Last remaining packet and package	Received Today	Total	Serial number and quantity of the package being forwarded to the godown		Balance Stock	Signature of the Excise Duty Officer	Signature of Licensee/ Manager	Remarks
				Serial number of packages	Quantity				

Schedule-8
(Relating to Clause (e) of Rule 14)
Daily Details of Cigarettes in Godown

Page Number:

Licensee's name and address:

License number

Permanent Account Number.....

S. N.	Description of Goods	Remaining Stock	Taken to godown from packaging room		Total	Symbol and number of released packages	Balance	Rate of Excise Duty		Signature of Excise Duty Officer	Signature of licensee/ manager	Remarks
			Packing room no.	Number of cigarettes				Rate	Total			

☐ Schedule-9

(Relating to Clause (f) of Rule 14 and Sub-rule (2) of Rule 15)

Requisition Form for Removal of cigarette and Quid of tobacco (Bidi)

Licensee's name and address:

License number Fiscal Year Permanent Account Number.....

S. No.	House number of Godown and date	Name of cigarette/Quid of tobacco (<i>Bidi</i>), serial number of package	Quantity of Packet, gruce, package	Price	Excise Duty		Remarks
					Rate (Rs)	Excise Duty (Rs)	

☐ Amended by ninth amendment.

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1. Total number of packages:
2. Quantity of goods:
3. Rate of excise duty:
4. In context of cigarette only :

Number of required Excise Duty Sticker :

Representative/Manager requesting removal of goods

Signature:.....

Name:.....

For Office's purpose

1. Total excise duty amount of payable for the quantity requested to be removed has been deposited through voucher no. on; and total amount from number of excise duty stickers of unit rate value of Rs. has been deposited.

Signature of Excise Duty Inspector:

Date:

2. Approval for removal of cigarette/quid of cigarettes (*bidi*) has been granted on the basis of deposit as above and recommendation.

Signature of Excise Duty Officer:

Date:

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(Unofficial Translation)

Monthly

Tri-monthly

Half yearly

Yearly

Schedule-10

(Relating to Sub-rule (1) of Rule 22)

Inventory of liquors/beer/wine to be given by Distillery/Brewery Holder

Date: from ----- to -----

Licensee's name and address:

License number: year.....month..... branch..... Permanent Account Number

Previous closing stock of alcohol/beer/wine				Prepared Alcohol				Total L.P. Gallon Column n 4,8	Quantity of alcohol/ beer/ wine sent for bottling				Balance of Liquor/beer/ wine in stock				Remarks
Name of Alcohol / Beer/ Wine	Gross Gallon	Strength	L.P. Gallon	Name of Alcohol / Beer/ Wine	Gross Gallon	Strength	L.P. Gallon		Name of Alcohol/ Beer/ Wine	Gross Gallon	Strength	L.P. Gallon	Name of Alcohol/ Beer/ Wine	Gross Gallon	Strength	L.P. Gallon	

Schedule-11

(Relating to Sub-rule (1) of Rule 22)

Inventory of sale of liquors/beer/wine bottles and excise duty therefrom to be given by distillery/brewery holder

Monthly

Tri-monthly

Half yearly

Yearly

Licensee's name and address:

License number: Year..... Month..... Branch..... Permanent Account Number:.....

Initial Stock of Beer/Alcohol				Prepared Bottles				Total Bottles				Sold Bottles				Excise Duty		Bottle in Stock				Remarks		
Beer/Alcohol	Number of Bottle	Quantity	Strength	Beer/Alcohol	Number of Bottle	Quantity	Strength	Beer/Alcohol/Wine	Number of Bottle	Quantity	Strength	Beer/Alcohol	Number of Bottle	Quantity	Strength	Rate	Total	Beer/Alcohol/Wine	Number of Bottle being marked	Quantity	Strength			

Schedule-12

(Relating to Rule 25)

Daily Account of Loaf Sugar (Sakkhar) Molasses

Licensee's name and address:

Season..... Month..... License number: Permanent Account Number

Date	Previous closing stock		Received				Total account					Melted		Balance		Remarks
			Purchased from factory		Purchased from outside		Total					Melted Gud	Total	Sack or Chakki	Weight	
	Sack or chakki	Weight	Sack or chakki	Weight	Sack or chakki	Weight	Sack or chakki	Weight	Sheer	Sack	Weight	Sack	Weight	Sack or Chakki	Weight	

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∞Schedule 13

Relating to Sub-rule (4) and (5) of Rule 6 and Rule 29A

TAX INVOICE FORMAT

Invoice no:

Transaction date:

Seller Name:

Date of invoice

issued:

Address:

Email:

Phone Number:

Website:

Fax Number:

Registration number of

--	--	--	--	--	--	--	--	--	--

Seller:

Buyer Name:

Address:

Method of Payment: cash/cheque/draft/other

S. No.	Details	Quantity	Price per unit (Rs)	Total price (Rs.)
			37	
Total				
Excise duty percent...../ per unit Rs.				
Gross Amount				
Discount				
Net Amount				
.....% VAT				
Gross Total				

Signature of Seller