	Inland Revenue Department (IRD) SOP for Integrated Tax System			Pg. 1 of 9
	SOP Number: ITS - R004	Effective Date: 09/03/2014	Rev: 0.0	

TITLE: ITS_R004–REGISTRATION FOR PANAND VAT FOR BUSINESS

Purpose: To define the methods and responsibilities for taxpayer registration process for Income Tax (PAN) and VAT together.

Scope: This procedure applies to taxpayers who want to register in Income Tax (PAN) and VAT together.

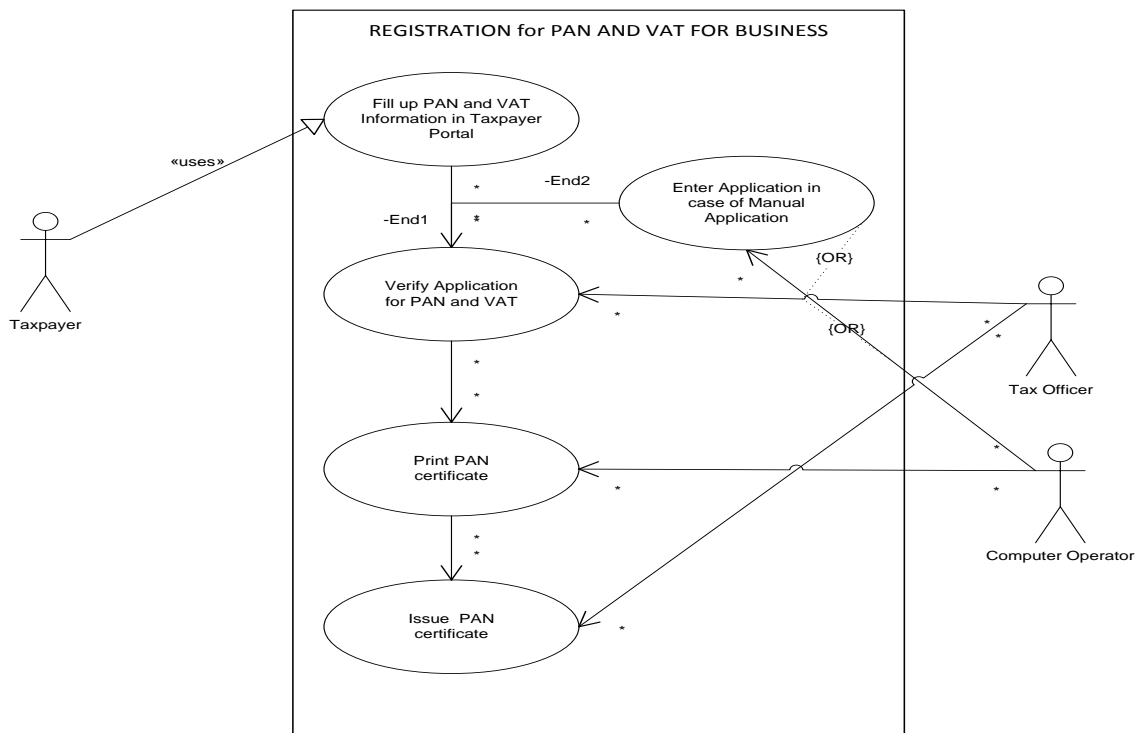
Responsibilities:

The **Taxpayer** is responsible for providing all information required for registration as required by IRD regulation for Income Tax (PAN) and VAT. Taxpayer can use e-filing or fill up prescribed forms and submit to Inland Revenue Offices (IRO) or Organizations like (FNCCI) approved by IRD.

Tax Officers are responsible for ensuring the correctness and adequacy of the information provided by the taxpayer and register taxpayer as demanded by taxpayer.

Computer Operators are responsible for entering forms submitted by taxpayer for registration of Income Tax PAN and VAT. Computer Operator is also responsible for printing the PAN card and issuing them after getting signed by officer.

Use Case:



Definitions:

Registration Form: Form prescribed by Inland Revenue Department (IRD) for registration purpose.

Registration: Taxpayer is considered registered in Income Tax PAN and VAT once taxpayer fulfills all requirement of registration and is approved by Tax Officer.

PROCEDURE:

1.0 Application for registration

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

- 1.1 To apply for registration PAN, 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 menu.
- 1.3 Expand 'Registration for (PAN,VAT,EXCISE)' by clicking on '+' sign beside 'Registration for (PAN,VAT,EXCISE)' and then click on 'Application for Registration' will display following screen.

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

1. Username – Username is case sensitive. This username will be used to open application document again if application is partially filled previously. Hence applicant must note the username.
2. Password – Password is case sensitive and must be six character or more. Password will be required to open previously saved document later. Hence applicant must note the password.
3. Re-Password – Re-enter password again just to confirm previously typed password.
4. Contact No – Type in Contact number.
5. Email-id – Type in Email Id
6. Registration for – Tick PAN and VAT to register for PAN and VAT together.
7. Select where application is to be registered. Select from radio button IRO/LTO, TSO (Taxpayer Service Center) or 'Other' for applying in IRD authorized organization for verification. 'Other' radio button becomes visible only if PAN (selecting more one will not enable 'Other' button) is selected in previous step. Selecting other will also enable other office selection list box.
8. Select IRO/TSO where PAN will be registered.
9. Select office where application will be registered from the list.
10. Press 'OK' button at bottom right corner.

On pressing 'OK' 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.

Enter the following.

1. Select Business Type (Individual or Business) from the list.
2. Select Business Sub Type from the list. If Business is selected in previous step list will contain 'Private Limited', 'Public Limited' etc.
3. If taxpayer has already received the PAN from Office of Company Registrar(OCR) press 'Yes' otherwise press 'No'.
4. If 'Yes' is selected in the radio button following fields will be displayed.

5. Select Manual if PAN was issued by field officer. Select 'OCR' if PAN was issued by Office of Company Registrar. Select 'Allocated' if PAN was allocated already during VAT registration.
6. Enter PAN,
7. Pressing 'No' will not require step 4,5 and 6.
8. Press 'Continue' to enter data.

Enter Business Details:

9. If Business was selected in Business Type in previous screen, following screen will be displayed.

The screenshot shows the 'Business Registration' form on the Inland Revenue Department's portal. The form includes the following fields and sections:

- Submission Number:** 710000951732
- Firm Name (Nepali):** [Text Field]
- Firm Name (English):** [Text Field]
- Date of Registration:** [Date Picker]
- Registration Number:** [Text Field]
- Business Start Date:** [Date Picker]
- Business Type:** [Radio Buttons: New, Transferred]
- Business Address:** [Text Fields for District, Sector, and Address]
- Business Details:** [Form with fields for Business Type, Sub-type, and other details]

10. Enter Tradename in Nepali.
11. Enter Tradename in English.
12. Enter Registration Details, such as Business Registration Date, Registration Number, Place of registration, Business Start Date.
13. Tick whether Business is new or transferred from other owner.
14. Enter Address of Main Office and Main Place of Business.
15. Enter Business Detail, such as Business Type, Business Sub-type and press 'Add' button. More than one business type and sub-type can be added. These Business Type and Business Sub-type will be displayed in the certificate. So business type and sub-type needs to be selected carefully.

The screenshot shows the 'Business Detail' form with the following fields and sections:

- Business Type:** [Dropdown Menu]
- Business Sub-type:** [Dropdown Menu]
- Add Button:** [Green Button]
- Business Details Table:**

BusCategoryID	BusSubCategoryID	FromDate	ToDate
- Business Address:** [Text Fields for District, Sector, and Address]
- Business Start Date:** [Date Picker]

16. Click whether business have branch. If yes is selected one more tab for branch detail will become visible.

मुख्य कार्यालयको ठेगाना कारोबारको मुख्य स्थान व्यवसायिक विवरण **घरधनीको विवरण** व्यवसायिक व्यक्तित्वगत विवरण शाखाको विवरण

घरधनीको PAN No (यदि भएमा): घरधनीको नाम:

कोठाको क्षेत्रफल (लम्बाई*चौडाई स्क्वायर फिटमा): कित्ता नम्बर:

घर भाडा: भाडामा लिएको मिति (वि.सं.):

घरधनीको ठेगाना

जिल्ला: ☒ म. ☐ उप-म. ☐ न.पा. ☐ गा.वि.स.

टोल: घर नम्बर:

वडा नम्बर:

सम्पर्क साधन	विवरण
ईमेल (Email)	<input type="text"/>
फ्याक्स (Fax)	<input type="text"/>
फोन (मोबाइल/Mobile)	<input type="text"/>

17. Enter Land Lord's details after clicking in land lord tab, if office is in rented property. Land lord's detail include:

- PAN (if Exist).
- Land lord's Name.
- Area in square feet.
- Parcel Number.
- Rent Amount and
- Landlord's address.

18. Enter Business Personnel detail (detail of Managing Director or CEO) by clicking 'Business Personnel detail' tab.

प्रबन्ध निर्देशक / प्रमुख कार्यकारी अधिकृत

नाम नेपालीमा: पहिलो दोस्रो थर

अंग्रेजीमा:

नियुक्ति मिति: कागजातको प्रकार:

जारी गर्ने कार्यालयको स्थान: जारी गरेको मिति:

परिचय पत्र नं: जारी गर्ने कार्यालय:

(कागपत्र राख्न Browse ... वटन क्लिक गर्नुहोस्)

प्रबन्ध निर्देशक / प्रमुख कार्यकारी अधिकृतको ठेगाना

जिल्ला: ☒ म. ☐ उप-म. ☐ न.पा. ☐ गा.वि.स.

टोल: घर नम्बर:

वडा नम्बर:

सम्पर्क साधन	विवरण
ईमेल (Email)	<input type="text"/>
फ्याक्स (Fax)	<input type="text"/>
फोन (मोबाइल/Mobile)	<input type="text"/>

- Enter First Name, Middle Name and Last Name of business persons such as CEO, Managing Director etc in Nepali.
- Enter First Name, Middle Name and Last Name of business persons such as CEO, Managing Director etc in English.
- Enter Appointment Date in Nepali date(BS).
- Select Document Type (Citizenship, passport or Embassy ID).

- e. Enter Identification Number.
- f. Enter Issuing office name.
- g. Location of issuing office.
- h. Enter Issue date.
- i. To upload the Identifying document click 'Browse' button and locate the scanned document and double click scanned document file.
- j. Enter Address of Business Person.
- k. Enter Detail of contact person for tax purpose if the person is different than CEO or Managing Director in the same manner as Business person entry.

19. Enter Branch Detail (If branch exists) by clicking 'Branch Detail' tab.

The screenshot shows the 'शाखाको विवरण' (Branch Detail) form. It includes the following fields and sections:

- शाखाको क.स. *:** Branch Serial No.
- शाखाको शुरुमिति *:** Branch Start Date (format: yyyy.mm.dd)
- शाखाको नाम नेपालीमा *:** Branch Name in Nepali
- शाखाको नाम अंग्रेजीमा:** Branch Name in English
- Permanent Address (स्थायी ठेगाना):**
 - जिल्ला *:** District (dropdown menu)
 - टोल *:** Post Office
 - वडा नम्बर *:** Ward No.
 - म. उप-म. न.पा. गा.वि.स. *:** Municipality/Village Development Committee
 - घर नम्बर *:** House No.
- सम्पर्क साधन (विवरण):** Contact Information

ईमेल (Email)	
फ्याक्स (Fax)	
फोन (मोबाइल/Mobile)	

At the bottom, there is an 'Add शाखा' button.

- a. Enter Branch Serial No.
- b. Enter Branch Start Date in Nepali (BS).
- c. Enter Branch Name in Nepali.
- d. Enter Branch Name in English.
- e. Enter Branch Address.
- f. Press 'Add शाखा' button to add branch.
- g. Repeat process a to f to add more branch.

20. Press 'SAVE' button to save date.

21. Press 'Next' Button to enter VAT related information. On pressing 'Next' Button following screen will be displayed.

Submission Number:-710001047534

के सवर्तु सवर्तुपदाके दती सवे सवर्तुपदाके १ ☐ हो ☐ होइन

दती सवर्तुपदाके दिनांक :

अवकाश दती मं. मु.अ.क. कवदास दती मं. तिथिदय मिति

सवर्तुपदाके विवरण (अवकाश अनुमान दिनुहोस्)

Type	YearlyBusiness	UpComingQuarterlyBusiness
कुल कर सवर्तुपदाके करदाता (मिडिली सवर्तुपदा)	<input type="text"/>	<input type="text"/>
कुल अर कर सवर्तुपदाके करदाता (मिडिली सवर्तुपदा)	<input type="text"/>	<input type="text"/>
कुल मु.अ.क. सवर्तुपदाके करदाता (मिडिली सवर्तुपदा)	<input type="text"/>	<input type="text"/>
कुल सवर्तुपदाके करदाता	<input type="text"/>	<input type="text"/>

* सवर्तुपदाके अरको दती सवे सवर्तुपदाके 'Check Filing Period' Button दिदी कर अरको दती सवे सवर्तुपदाके सवर्तुपदाके सवर्तुपदाके ।

Check Filing Period

मु.अ.क. सवर्तुपदाके विवरण (यदि अवकाश सवर्तुपदाके सवर्तुपदाके सवर्तुपदाके सवर्तुपदाके सवर्तुपदाके)

नाम	पहिलो	दोस्रो	तर
सवर्तुपदाके नाम :	<input type="text"/>	<input type="text"/>	<input type="text"/>
अवकाशके नाम :	<input type="text"/>	<input type="text"/>	<input type="text"/>
मितिदय मिति :	अवकाशके दती	पहिलो वर मं	दती सवे सवर्तुपदाके
<input type="text" value="yyyy.mm.dd"/>	<input type="text" value="-- Choose --"/>	<input type="text"/>	<input type="text"/>
अवकाशके सवर्तुपदाके सवर्तुपदाके	अवकाशके मिति	वर	
<input type="text"/>	<input type="text" value="yyyy.mm.dd"/>	<input type="text"/>	

मु.अ.क. सवर्तुपदाके विवरण

विवरण : ☐ म. ☐ अ.म. ☐ म.म. ☐ म.म.म.

दती : वर सवर्तुपदाके :

उप सवर्तुपदाके :

सवर्तुपदाके सवर्तुपदाके विवरण

सवर्तुपदाके सवर्तुपदाके	विवरण
Email	<input type="text"/>
Fax	<input type="text"/>
Mobile	<input type="text"/>
Phone	<input type="text"/>

22. Enter VAT related data as follows:

- Select whether registration to VAT is requested voluntarily or not. Selecting voluntarily will decide the filling period to Trimester 'T', if expected or actual turnover does not exceed VAT threshold otherwise filling Period will be 'M'.
- Enter applicable registration date.
- Enter PAN number if already registered in Income Tax.
- Enter VAT registration number if already registered in VAT. This is applicable only if taxpayer is already registered in VAT before creation of Inland Revenue Department in VAT Department.
- Enter Registration date if PAN exists.
- Enter Last Fiscal Year's Taxable Turnover including export.
- Enter Estimated Taxable Turnover including export for next three month.

- h. Enter Last Fiscal Year's estimated Total non-taxable Turnover including export.
 - i. Enter Estimated Total non-taxable Turnover including export for next three month.
 - j. Enter Last Fiscal Year's VAT Exempt Turnover including export.
 - k. Enter Estimated VAT Exempt Turnover including export for next three month.
 - l. Enter Last Fiscal Year's Total Turnover.
 - m. Enter Estimated Total Turnover for next three month.
 - n. Enter Last Fiscal Year's Total Assessable Income.
 - o. Enter Estimated Total Assessable Income for next three month.
 - p. Enter Last Fiscal Year's Total Export.
 - q. Enter Estimated Total Export for next three month.
 - r. Check filling Period generated by system by pressing 'Check Filling Period' button.
 - s. Enter Contact Person detail for VAT (including address) if it is different than contact person for Income Tax.
23. Press 'Save' button to save data. This will save data and will allow edit data later.
24. Press 'Submit' button to submit the application.
25. Press 'Print' button to print the Registration Form. Sign the application and submit to IRO/TSO/LTO officer for verification.

2.0 Verification of Application

2.1 All application submitted by Taxpayer will be displayed in Submitted List in IRO officer's portal.

Effectiveness Criteria:

Average time it takes to register a Business PAN for both in PAN and VAT.

References:

None:

Revision History:

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