



IRD's Notice Relating to Extension of Time for Submission of Tax and Tax Return

In lieu of the uncomfortable conditions arisen by the world-wide spread of COVID-19 pandemic, the policy decision made by the cabinet of Nepal Government dated 2077-01-14 and decision made at the ministerial level of Nepal Government dated 2077.01.18 by using the authority under section 19 of the Finance Act 2076 for extension of time for submission of Periodic Tax Returns, Income Tax Return and to pay tax accordingly, this notice has been issued for information to all the concerned regarding extension of time.

- A. The time has been extended up to **Jestha 25, 2077** for the **monthly Tax Return** for Falgun and Chaitra 2076, for **bi-monthly** of Magh and Falgun 2076, and **four monthly** of Mangsir and Falgun 2076, and Tax Payable as per these return in accordance with VAT Act 2052 (BS).
- B. The period ending during lockdown for submission of application for **Tax Refund** according to Section 25-D of VAT Act 2052 (BS) for the purpose of VAT Refund has been extended till **Jestha 25, 2077**.
- C. The time for the submission of **Return and Payment of Excise duty** for the month of Falgun and Chaitra 2076 in accordance with Excise Act 2058 has been extended till **Jestha 25, 2077**.
- D. The time for the submission of **Advance Tax Collection Return** and **Payment of Advance Deduction** for the month of Falgun and Chaitra 2076 in accordance with Income Tax Act 2058 has been extended till **Jestha 25, 2077**.
- E. The time for the submission of **Revised Estimated Tax Return** for financial year 2076-77 and payment of **Second Installment** payable in the month of Chaitra 2076 in accordance with Income Tax Act 2058 has been extended till the **month end** of **Jestha, 2077**.
- F. The time for **payment of Education Service Fee** as per Sub-Section 2 of Section 8, **Telephone Ownership Fee** as per Sub-Section 2 of Section 14 and **Telecom Service Fee** as per Sub-Section 3 of Section 15 of Finance Act 2076 have been extended till **Jestha 25, 2077**.
- G. The time for the submission of **Departmental Review Application** against tax / excise assessment done by the Tax Officer in accordance with Section 19 of Excise Act 2058, Section 115 of Income Tax Act 2058 and Section 31A of VAT ACT 2052 has been extended for 15 days from the date of opening of lockdown period.

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