



Global Services Pvt. Ltd.

# BM Global Services Pvt Ltd

Shared Services | Business Services

<b>BM GLOBAL SERVICES PVT LTD</b>			
<b>TDS rates for various payments during FY 2076-77 and FY 2077-78</b>			
<b>Section</b>	<b>Payment attracting TDS</b>	<b>%of TDS 2076-77</b>	<b>%of TDS 2077-78</b>
<b>87(1)</b>	Employment Income (Salary/Wages)	Rates mentioned in Sec.1 & 2 of Schedule 1	Rates mentioned in Sec.1 & 2 of Schedule 1
<b>88(1)</b>	Interest Payment originated in Nepal	15%	15%
<b>88(1)</b>	Natural resources, Royalty, Service Fee, Commission, Sales Bonus, Retirement Payment and Other Consideration	15%	15%
<b>88(1)(1)</b>	Retirement Payment from Contribution based fund in excess of Rs. 500,000/- or 50% of Payment (Whichever is higher) paid by Nepal Govt or by approved Retirement Fund	5%	5%
<b>88(1)(2)</b>	Commission paid by Resident Company to Non-resident person	5%	5%
<b>88(1)(3)</b>	Lease payment for Airplane	10%	10%
<b>88(1)(4)</b>	Service Fee paid to Resident person registered with VAT or Resident entity doing tax exempted business	1.5%	1.5%
<b>88(1)(5)</b>	Rent originated in Nepal	10%	10%
<b>88(1)(5)(a)</b>	Rental payment to person registered with VAT for doing business of hiring passenger vehicle	1.5%	1.5%
<b>88(1)(5)(b)</b>	House rent to be received by Natural person	Nil	Nil
<b>88(1)(5)(c) &amp; 88(1)(10)</b>	Motivational amount paid as per VAT Act, for making electronic payment for purchase of goods or services	Nil	Nil
<b>88(1)(6)</b>	Return received by Natural person from Mutual Fund	5%	5%
<b>88(1)(7)</b>	Payment for use of Geo-Satellite, Band-width, Optical Fibre, Telecommunication equipment or Electric transmission line by resident person	10%	10%
<b>88(1)(8)</b>	Payment for goods transport service But for payment to VAT registered Goods transport service provider	2.5%	2.5%
<b>88(1)(5) &amp; 88(1)(8)</b>	Payment for hiring of Goods transport vehicle But, Payment for hiring of Goods transport vehicle to VAT registered person	2.5%	1.5%
		10%	2.5%
			1.5%

[www.bmglobalservices.com](http://www.bmglobalservices.com)

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<b>88(1)(9)</b>	Interest paid by Bank or FIs for loan taken in FC from foreign bank for investment in sectors allowed by NRB	N/A	10%
<b>88(2)(a)</b>	Dividend paid by resident person from Nepal originated source	5%	5%
<b>88(2)(b)</b>	Payment of profit from Investment Insurance by resident person from Nepal originated source	5%	5%
<b>88(2)(c)</b>	Payment from non-approved Retirement Fund by resident person from Nepal originated source	5%	5%
<b>88(3)</b>	Interest, originated in Nepal and not related to business, paid to Natural person for deposit, loan note, debenture or Govt Bond by a resident Bank, FIs, Cooperative or any other entity issuing loan note, or by a listed company	5%	5%
<b>88(4)(a)</b>	Payment made by a Natural person for other than business purpose	No TDS	No TDS
<b>88(4)(a1)</b>	Payment made for articles published in Newspaper and Magazines	No TDS	No TDS
<b>88(4)(b)</b>	Interest paid to resident bank or other resident FIs	No TDS	No TDS
<b>88(4)(c)</b>	Payment exempted from Tax	No TDS	No TDS
<b>88(4)(d)</b>	Interregional interchange fee paid to bank issuing Credit Card	No TDS	No TDS
<b>88(4)(e)</b>	Interest and Dividend paid to Mutual Fund	No TDS	No TDS
<b>88(a)(1)</b>	Windfall Gain	25%	25%
<b>88(a)(2)</b>	Windfall gain by gift for national and international contribution towards literature, arts, culture, games, journalism, science, technology and public administration	No TDS	No TDS
<b>89(1) &amp; 89(2)</b>	Payment exceeding Rs. 50,000/- (within 10 days period) for Contract or Agreement by a resident person	1.5%	1.5%
<b>89(3)</b>	Payment by a resident person to a non-resident person for Contract or Agreement		
	(a) contract or agreement	5%	5%
	(b) Premium paid to insurance company and commission paid for amount received since re-insurance	1.5%	1.5%
<b>89(3)(a)</b>	Payment exceeding Rs. 50 Lakh for Work to be done through consumer group	1.5%	1.5%
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<b>95(a)(1)</b>	Profit earned by a person doing business in Commodity Future Market	10%	10%
<b>95(a)(2)(a)</b>	Profit by a natural person from disposal of interest in company Listed at Nepal Securities Board	5%	5%
<b>95(a)(2)(a)</b>	Profit by a resident entity from disposal of interest in company Listed at Nepal Securities Board	10%	10%
<b>95(a)(2)(a)</b>	Profit by any other from disposal of interest in company Listed at Nepal Securities Board	25%	25%
<b>95(a)(2)(b)</b>	Profit by a natural person from disposal of interest in company Not Listed at Nepal Securities Board	10%	10%
<b>95(a)(2)(b)</b>	Profit by a resident entity from disposal of interest in company Not Listed at Nepal Securities Board	15%	15%
<b>95(a)(2)(b)</b>	Profit by any other from disposal of interest in company Not Listed at Nepal Securities Board	25%	25%
<b>95(a)5(a)</b>	Capital gain earned by sale of land or personal building held for 5 years or more by a natural person	2.5%	2.5%
<b>95(a)5(b)</b>	Capital gain earned by sale of land or personal building held for less than 5 years by a natural person	5%	5%
<b>95(a)6</b>	Capital gain earned by sale of land or building by any person other than mentioned in 95(a)(5)	1.5%	1.5%
<b>95(a)6a</b>	Payment by Bank or FIs to students against conversion of FC for payment of exam fee	N/A	15%
<b>95(a)7</b>	Import of specific items out of listed under part 1, 3,6,7, and 8, TDS at custom point	5%	5%
<b>95 (a)7</b>	Import of specific items out of listed under Part 2, 4, 10, 11, 12 and 14	2.5%	2.5%
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