	Inland Revenue Department SOP for Integrated Tax System			Pg. 1 of 8
	SOP Number: ITS - I012	Effective Date: 09/03/2014	Rev: 0.0	

TITLE: ITS-I012 – TAX DEDUCTION AT SOURCE ENTRY

Purpose: To enter Tax Deduction at Source (TDS) records. Section 17 of Income Tax Law requires taxpayer to deduct tax during payment of various kinds such as remuneration, rent etc. Clause 90 of income tax law mandates to submit details of such deduction within 15 days of next month with the voucher.

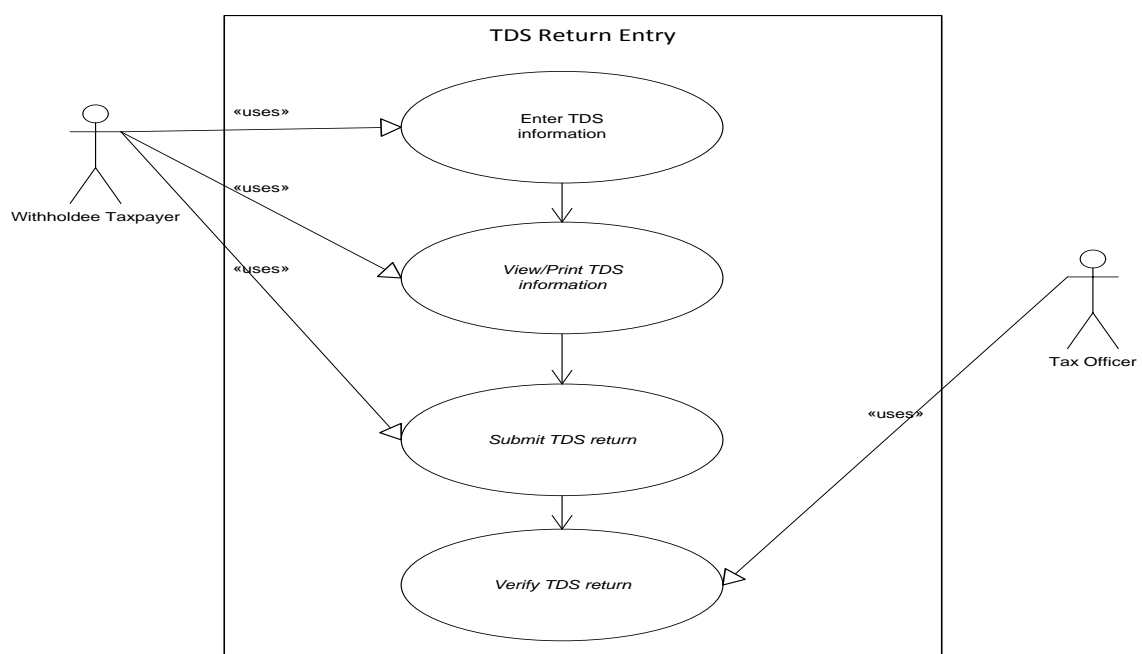
Scope: This procedure applies to taxpayers who want to enter TDS records.

Responsibilities:

The **Taxpayer** is responsible for entering all information required for a TDS submission and to submit to their respective Inland Revenue Offices (IRO) or Taxpayer Service Office or Large Taxpayer Office for verifications.

Tax Officers are responsible for verifying data, ensuring the correctness and adequacies of the information provided by the taxpayers and accept, reject the entries.

Use Case:



Definitions:

Tax deduction at source: Section 17 of Income Tax Law mandates deduction of tax at the time of payment and submits the details of such deduction with 15 days of next month.

1.0 PROCEDURE:

This part is to be done by Taxpayer.

1.1 To enter TDS taxpayer must open IRD web site (www.ird.gov.np) and click on Taxpayer Portal.

1.2 Expand 'e-TDS' menu by clicking '+' sign in front of e-TDS menu and click on e-TDS.
Following screen will be displayed.

1.3 Get Submission Number:

It is necessary to get submission number for the document so that it could be opened later for edit or Print the submission for verification.

On clicking “सम्बिसन न. लिने फारम”, the following screen will be displayed.

After filling the form details, click on “Register” to register the document.

“Reset” link will clear the form.

After success registration will lead to the following window:

The submission number, username and password are to be noted for future use.

1.4 Enter Transaction.

On clicking “ट्रान्ज्याक्सन भर्ने”, following page will be displayed:

The screenshot displays the Inland Revenue Department's Integrated Tax System (ITS) interface. The page is titled "आन्तरिक राजस्व विभाग" (Inland Revenue Department) and "जनतालाई सम्मान र सेवा: सुशासनलाई टेवा" (Respect and service to the people: Support to good governance). The date is 2071.08.02.

The interface shows the "E-TDS" section with a table of transactions. The table has columns for S.N., Taxpayer Name, Date, Amount, TDS Amount, and TDS Type. The total records are 3094.

S.N.	स्थानीय सेवा नं./पान नं.	नाम	दाखिल मिति	मुद्दानी रकम	टि.डि.एस रकम	टि.डि.एस किसिम
495		NEMA KARSANG GOMBO	2071.06.31 BS	187	9.35	Interest Tax
496		PEMA YANGJEN TAMANG	2071.06.31 BS	1.8	0.09	Interest Tax
497		LAL MAYA GANGTANG	2071.06.31 BS	1068.6	53.43	Interest Tax
498		JURELI TAMANGNI	2071.06.31 BS	93.6	4.68	Interest Tax
499		TAKI PRASAD DHAKAL	2071.06.31 BS	196.6	9.83	Interest Tax
500		MEDAN DATTA NEUPANE	2071.06.31 BS	7.6	0.38	Interest Tax

Total records: 3094

जम्मा मुद्दानी रकम: 4845689.06
जम्मा टि.डि.एस रकम: 282894.17

This page is also displayed when “Insert Information” is clicked.

Insert Information:

The user can add the details of the transaction either by following ways:-

- Entering the details as follows
 - PAN (optional)
 - Withholder's Name (Displayed automatically if PAN is provided) PAN is left blank
 - Click on check box to indicate BS or AD
 - Enter Date (in YYYY.MM.DDformat)
 - Payment Amount
 - TDS Amount
 - TDS Type from the list and
 - Click on “Add” to add the record, which will be displayed in the grid.
 - Repeat these steps until all record is entered
- Clicking on “Load Excel file” link, which will load the list of transactions present in the file. This option is particularly useful when data is already available in excel format or data is saved in excel format in previous month and new set is created by manipulating the sheet.
- Clicking on “Load XML file” link, which will load the list of transactions present in the XML file.

The screenshot shows the 'Integrated Tax System' interface for E-TDS. The left sidebar lists various services, and the main area displays a table of transactions. The table has columns for S.N., Taxpayer Name, Date, TDS Type, Amount, and TDS Rate. The total records are 3094. The bottom summary shows a total TDS of 4845689.06 and a total TDS rate of 282894.17.

S.N.	स्थानीय लेखा नं.	नाम	दाखिल मिति	मुद्राणी रकम	टि.डि.एस रकम	टि.डि.एस दर	टि.डि.एस विवरण	अवस्था
495		NEMA KARSANG GOMBO	2071.06.31 BS	187	9.35	Interest Tax		✓
496		PEMA YANGJEN TAMANG	2071.06.31 BS	1.8	0.09	Interest Tax		✓
497		LAL MAYA GANGTANG	2071.06.31 BS	1068.6	53.43	Interest Tax		✓
498		JURELI TAMANGINI	2071.06.31 BS	93.6	4.68	Interest Tax		✓
499		TANK PRASAD DHAKAL	2071.06.31 BS	196.6	9.83	Interest Tax		✓
500		MEDAN DATTA NEUPANE	2071.06.31 BS	7.6	0.38	Interest Tax		✓

The “Green Edit icon” is used to edit the details of a particular transaction.

The “Red Minus icon” is used to “Remove” the particular transaction.

Clicking on “Save records to EXCEL file” will save the list of transaction(s) to an Excel file.

Clicking on “Save records to XML file” will save the list of transaction(s) to an XML file.

The “Reset” button clears the fields.

1.5 Enter Voucher Information:

Once all TDS details were entered, Voucher Information for the transaction(s) needs to be entered by clicking on “Voucher Information” that will display the following window:

The screenshot shows the 'Voucher Information' window. It displays a table of transactions with columns for S.N., Voucher No., Date, TDS Type, Amount, and TDS Rate. The total records are 3. The bottom summary shows a total TDS of 1950.00.

S.N.	विवरण	विवरण नं.	दाखिल मिति	आ. रा. रा. / क. रा. रा.	राश	टि.डि.एस रकम	टि.डि.एस दर	अवस्था
1	11111	12	Bank	2071.01.15 BS	शुद्ध रकम	500		✓
2	11112	123	Bank	2071.01.15 BS	राशि	450		✓
3	11121	125	Cash	2071.02.10 BS	रिसेन्ट	999	1000	✓

Use 'Print Preview' to see totals in different treasury account number and make payment in assigned bank by tax office or in tax office in cash.

The details of a voucher can be added by filling following fields

- Treasury Account Number,
- Voucher number or Cash Receipt Number.
- Payment Type (Bank or cash)
- Date Type (BS or AD)
- Date in 'yyyy.mm.dd' Format.
- Bank Name if payment type is bank or IRO/TSO name if payment type is cash.
- Branch Name
- TDS Amount

and clicking on “Add” button.

The “Reset” button clears the fields.

The “Green Edit icon” is used to edit the details of a particular voucher.

The “Red Minus icon” is used to “Remove” the particular voucher.

The “Print Preview” button is used to print the hardcopy of the TDS information if required as shown below:

The screenshot displays the 'CommonReportViewer.aspx' web application. The header shows the Nepal Government and Inland Revenue Department. The main content area is divided into two sections: 'TDS for Government Institutions' and 'TDS for Individual or Proprietorship Form'. Each section contains a table with columns for S.N., Voucher No., Name, Date, Payment Type, TDS Amount, and TDS Form No. The 'Government Institutions' section shows a single entry for 'binny2' with a TDS amount of 100.00. The 'Individual or Proprietorship Form' section shows a single entry for 'गुहास्वामी स्टोर' with a TDS amount of 100.00.

नेपाल सरकार अर्थ मन्त्रालय आन्तरिक राजस्व विभाग (टि.डि.एस विवरण फारम)						
<p>निवेदन नं. : ७१००११२५८२९ स्थायी लेखा नं. : ३०१९९७२७२ ई-मेल : bhaktapurita@yahoo.c फोन : ०१६६१३९६२ नाम : भक्तपुर ईटा टावल उद्योग प्रा.लि. वात कर कटि(TDS) संवित म्याद : २०७१.०६.०१ देखि २०७१.०६.१३ सम्म आन्तरिक राजस्व कार्यालयको नाम : भक्तपुर</p>						
टि.डि.एस को किसिम : Government Institutions						सिर्फक: १११२१
सि. नं.	स्थायी लेखा नं.	नाम	मिति	भुक्तानी प्रकार	भुक्तानी रकम (रु)	टि.डि.एस रकम (रु)
1		binny2	२०७१.०६.१०	BS	१००.००	१००.००
				जम्मा	१००.००	१००.००
टि.डि.एस को किसिम : Individual or Proprietorship Form						सिर्फक: १११११
सि. नं.	स्थायी लेखा नं.	नाम	मिति	भुक्तानी प्रकार	भुक्तानी रकम (रु)	टि.डि.एस रकम (रु)
2	६०२३७१४१३	गुहास्वामी स्टोर	२०७१.०६.१३	BS	१००.००	१००.००

1.4 Change Login Information:

To change the details of a withholder login “Change Login Information” is clicked. The following screen will be displayed:

The screenshot displays the 'Integrated Tax System' interface for changing login information. The left sidebar lists various services, with 'E-TDS' selected. The main content area is titled 'Integrated Tax Menu >> E-TDS >> E-TDS'. It contains a form with the following fields and values:

- Submission No.: 710001125829
- Withholder Name: 123456789
- Email: bhaktapurita@yahoo.com
- Phone No.: 015613962
- Address: Jagarti, Bhaktapur
- Valid Period: From 2071.04.01 to 2071.06.14

An 'Update' button is located at the bottom right of the form.

Here no changes are allowed to be made in the “Submission No.”.

After making desired changes, click on “Edit” button to save.

1.5 Logout:

Clicking on “logout” will lead back to the homepage.

1.6 Withholder login section

This is used to open already saved document for editing purpose. Clicking on “Withholder Login” will direct to the following screen:

The screenshot displays the 'Integrated Tax System' interface for withholder login. The left sidebar lists various services, with 'E-TDS' selected. The main content area is titled 'Integrated Tax Menu >> E-TDS >> E-TDS'. It contains a form with the following fields:

- Transaction Number
- Username
- Password

A 'Login' button is located at the bottom right of the form.

Here a withholder is required to enter the assigned transaction number, username and password to login.

After a successful login, following window will be displayed as shown below:

Integrated Tax System >> E-TDS >> E-TDS

Print Preview Download Sample Load XML file Load EXCEL file Save Records to XML file Save Records to EXCEL file

व्यापारी लेखा नं./पत्रा नं. 710001125829 विद्योदरको व्यापारी लेखा नं. 301597272 विद्योदरको नाम: भक्तपुर ईटा टाउन उद्योग प्रा. लि. दि. वि. पर कलेक्शन अग्रसारण: 2071.04.01 दि. वि. पर कलेक्शन अग्रसारण: 2071.06.14 BS समय

व्यापारी लेखा नं. भक्तपुर ईटा टाउन उद्योग प्रा. लि. दि. वि. पर कलेक्शन अग्रसारण: 2071.04.01 दि. वि. पर कलेक्शन अग्रसारण: 2071.06.14 BS समय

व्यापारी लेखा नं. भक्तपुर ईटा टाउन उद्योग प्रा. लि. दि. वि. पर कलेक्शन अग्रसारण: 2071.04.01 दि. वि. पर कलेक्शन अग्रसारण: 2071.06.14 BS समय

S.N.	व्यापारी लेखा नं.	नाम	व्यापारी लेखा नं.	मूल्यमापी रकम	दि. वि. पर कलेक्शन अग्रसारण	दि. वि. पर कलेक्शन अग्रसारण	दि. वि. पर कलेक्शन अग्रसारण
1	602341413	सुनसरी वीरे	2071.01.15 BS	5000	909	Individual or Proprietors...	
2		ANJU DANGOL	2071.06.31 BS	3350.2	267.51	Interest Tax	
3		TARA NATH SILWAL	2071.06.31 BS	26753.4	1337.67	Interest Tax	
4		BUDDHA R/ BEKHA /TRI-RATNA MAHARJAN	2071.06.31 BS	6306.4	315.32	Interest Tax	
5		RAJU SHRESTHA	2071.06.31 BS	10510	525.5	Interest Tax	
6		NAROTTAM SHARMA	2071.06.31 BS	8285	414.25	Interest Tax	

जम्मा मूल्यमापी रकम: 4845689.06
जम्मा दि. वि. पर कलेक्शन अग्रसारण: 282894.17

Total records: 3094

Make necessary changes to information and save data.

Effectiveness Criteria:

TDS details with voucher details is successfully saved and verified.

References:

None:

Revision History:

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