

	<b>Inland Revenue Department SOP for Integrated Tax System</b>		<b>Pg. 1 of 14</b>
	<b>SOP Number: ITS - R003</b>	<b>Effective Date: 09/03/2014</b>	

**TITLE:** ITS\_R003 – REGISTRAATION FOR PAN AND VAT FOR PROPRIETARY BUSINESS

**Purpose:** To define the methods and responsibilities for taxpayer registration process for Income Tax (PAN) for proprietary Business.

**Scope:** This procedure applies to taxpayers who want to register in Income Tax (PAN) for proprietary Business.

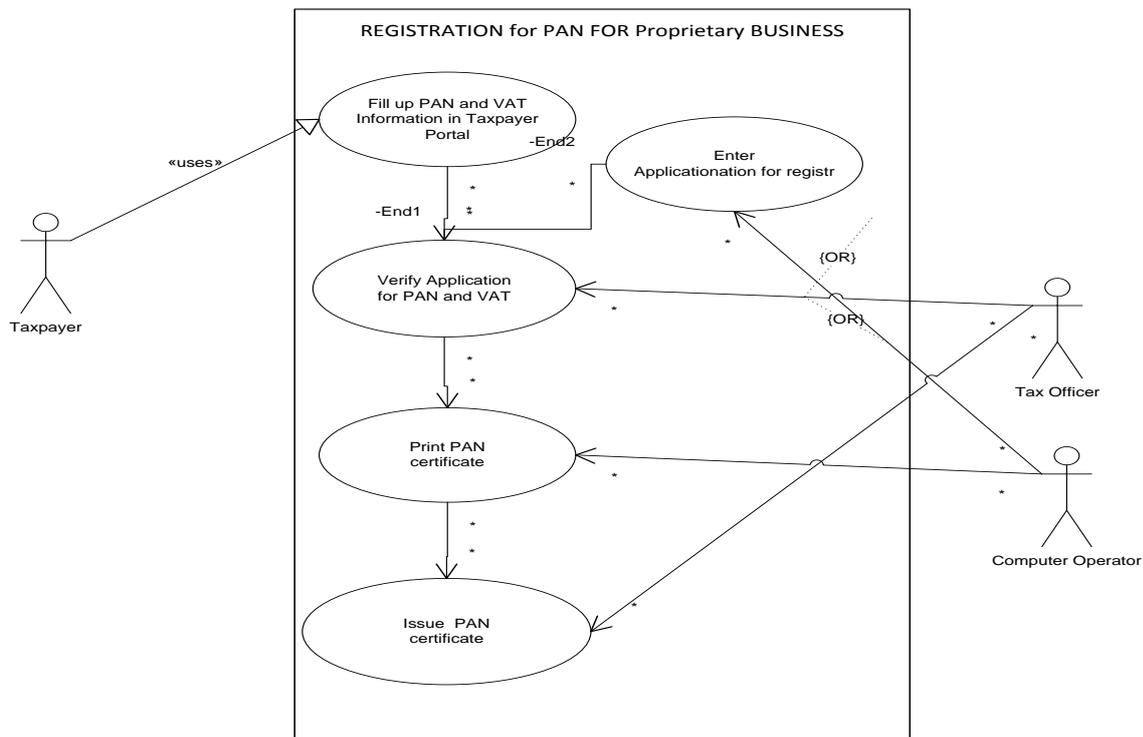
**Responsibilities:**

The **Taxpayer** is responsible for providing all information required for registration as required by IRD regulation for Income Tax (PAN). 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 PAN in case taxpayer does not want to use e-filing for registration. 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 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](http://www.ird.gov.np)) and and select Taxpayer Portal.
- 1.2 A click on Taxpayer Portal link will display taxpayer portal menu.
- 1.3 Expand 'Registration for (PAN, VAT, EXCISE)' menu by clicking on '+' sign beside 'Registration for (PAN, VAT, EXCISE)'.
- 1.4 Click on menu Item 'Application for Registration'. Following screen will be displayed

The screenshot displays the 'Application For Registration' form on the Inland Revenue Department's website. The form is titled 'Get Submission Number' and is part of the 'Integrated Tax Menu >> Joint TaxPayer registration system >> Registration >> Application For Registration' path. The form includes the following fields and options:

- Login Information:**
  - Username: sushil
  - Password: [masked]
  - Re-Password: [masked]
  - Contact No: 123123
  - Email-Id: s@p.com
- Registration For:**
  - Personal PAN
  - Income Tax
  - VAT
  - Excise
- Verifying Offices:**
  - IRO/LTO
  - TSO
- IRO Name:** LALITPUR (selected from a dropdown menu)

The form is designed and developed by PCS. The browser window shows the URL 'taxpayerportalb.ird.gov.np/taxpayer/app.html' and the date '2071.06.27'.

1.5 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.

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 Income Tax and VAT both.
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 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.

...Welcome to Inland Revenue ... x + Search Here Search

taxpayerportalb.ird.gov.np/taxpayer/app.html

http://192.168.1.103:90... Most Visited oklahoma ajita areya ... Connecting... https://www.facebook... Getting Started Suggested Sites Web Slice Gallery http://www.instabang...

आन्तरिक राजस्व विभाग  
Inland Revenue Department  
कर्मचारीको प्रोत्साहन यशस्वी

“जनतालाई सम्मान र सेवा:  
सुशासनलाई टेवा”

Date: 2071.06.27

Online E-Services

Integrated Tax System

- General
- Registration(PAN,VAT,EXCISE)
- Application For Registration
- Registration Log In
- VAT
- Estimated Return
- Income Tax
- Diplomatic Refund

Integrated Tax Menu >> Your Submission No

Your Submission No

**Submission Number:-710001044034**

कृपया आफ्नो Username, Password र Submission Number सुरक्षित राख्नुहोस्। यहाँ Username र Password तपाईंले आन्तरिक राजस्व विभागको अन्य E-SYSTEM हरु मा पनि प्रयोग गर्न सकिने छ।  
सम्पूर्ण आवश्यक विवरण, फोटो र परिचयपत्र प्रिन्ट गरीसकेपछि सेभ र सबमिट Button चिन्नुहोस् र "Print Form" मा क्लिक गरी प्रिन्ट लिख्नुहोस्। सेको एक पति वा Submission Number सिई सम्बन्धित आन्तरिक राजस्व  
कार्यालयमा सम्पर्क गरी आफ्नो व्यक्तिगत/व्यवसायक स्थायी लेखा नम्बर प्रमाणपत्र प्राप्त गर्नुहोस्।

Business Type : Individual

Business Sub Type: PROPRIETORSHIP

Do you already have PAN ?

Yes  No

Continue Cancel

Designed & Developed By PCS

EN 7:16 PM 10/23/2014

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 from the list.
2. Select Business Sub Type from the list. If Individual is selected business sub type will display 'PROPRIETORSHIP' only.
3. If taxpayer has already received the PAN from Office of Company Registrar (OCR), enter PAN number. Otherwise press 'No'.

Press 'Continue' button to go forward. On pressing 'Continue' button following screen will be displayed.

Online E-Services

- Integrated Tax System
  - General
    - Registration(PAN,VAT,EXCISE)
      - Application For Registration
      - Registration Log In
    - VAT
    - Estimated Return
    - Income Tax
    - Diplomatic Refund

Integrated Tax Menu >> Person Registration

**E-Person Registration**  
Submission Number:-710000885135

Personal Info (व्यक्तिगत विवरण)

नाम पहिलो \* दोस्रो शर \*

नेपालीमा \*  
अंग्रेजीमा \*

जन्म मिति \*  
जन्म मिति: yyyy.mm.dd राष्ट्रियता: NEPAL

Document (दस्तावेज)

कमजोर शक्ति लागी चिह्नित गर्नुहोस्।

दस्तावेज	परिचय पत्र नं.	जारी गर्ने कार्यालय	जारी गर्ने कार्यालयको स्थान	जारी गरेको मिति		
Citizenship Card					↑	↓
Passport					↑	↓
Embassy ID					↑	↓

Relatives(परिवारिक विवरण)

पहिलो \* दोस्रो शर \*

पति/पत्नीको नाम:

Designed & Developed By PCS

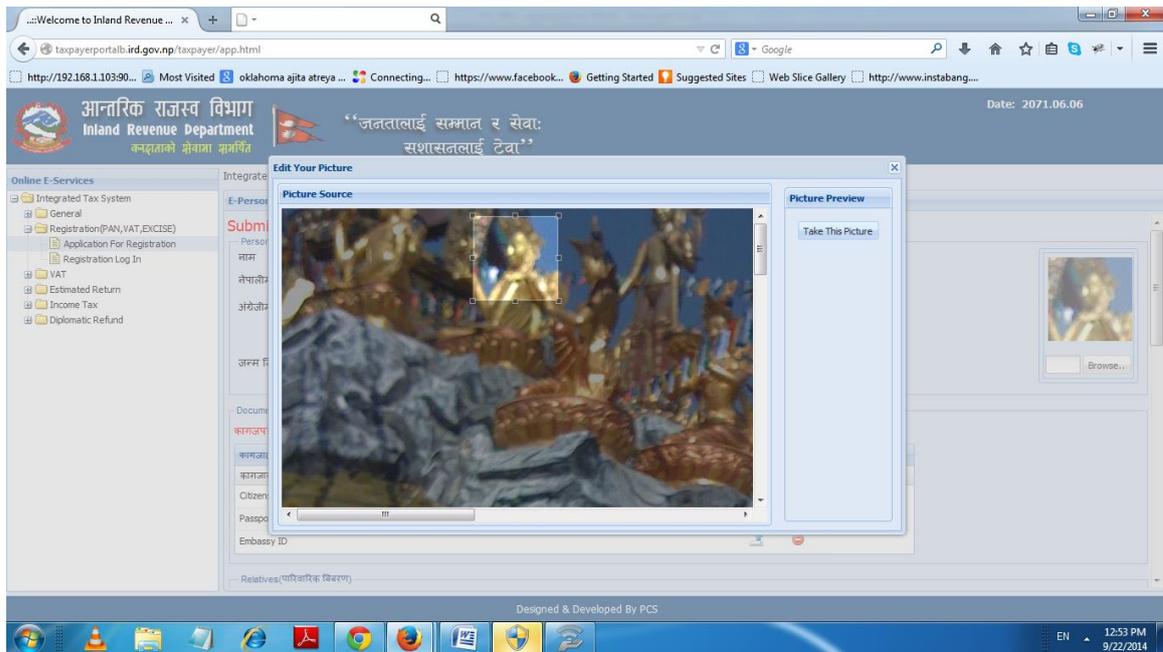
EN 2:10 PM 9/16/2014

Enter following information:

1. First Name, Middle Name and Last Name of the applicant in Nepali. Although typed information will be Unicode use Remington standard for typing.
2. First Name, Middle Name and Last Name of the applicant in English.
3. Sex: Select Sex in radio button. Third Gender is also allowed.
4. Date of Birth: Date of birth can both be in Bikram Sambat (BS) or in English date (AD), but it must be indicated in radio button above date of birth. Date format for both BS and AD is 'YYYY.MM.DD'.
5. Nationality: Select nationality from list and press enter. Nationality is by default 'Nepal'.
6. Documents: At least one of the documents from the list displayed must be entered. To enter document click upload sign with up-arrow at the right side of the document to be uploaded (Such as citizenship, passport etc). System will display following screen.

The screenshot shows the 'E-Person Registration' form on the taxpayer portal. The form is titled 'E-Person Registration' and has a submission number of 710000886303. The form is divided into several sections: Personal Info (Name, Date of Birth, Gender), Document (Document Type, Document Number, Office Name, Place of Issue, Issue Date), and Relatives (Spouse Name, Date of Birth, Gender). A modal window titled 'Upload Your Document' is open, showing fields for Document Number, Office Name, Place of Issue, and Issue Date. The modal window also has 'Ok' and 'Cancel' buttons.

7. Enter document number such as citizenship number or driving license number or passport number depending on which document type was selected from the list.
8. Enter name of the office which issued the document.
9. Enter Place of Issue.
10. Enter Issue Date in Nepali in 'YYYY.MM.DD' format.
11. To upload document first scan the document in black and white mode and at minimum resolution (high resolution scanned document takes longer time to upload) and save somewhere in the disk. Then Press 'Browse' button and identify the scanned document in the drive and double click picture file of the document.
12. To finish document entry press 'OK' button.
13. Uploading Photo:
  - a. To upload photo scanned photo is required.
  - b. Click on the 'Browse' button.
  - c. Locate scanned photo and press open button. Picture will be loaded in new windows as follows.



d. Place the rectangle over the face by grabbing the rectangle and dragging over the face. Resize the rectangle by dragging the corner of the rectangle to clip the area of the loaded picture so that passport size picture is clipped. Press 'Take his picture' button to clip and load picture. Loaded picture will be displayed in the right of the screen.

14. Enter First Name, Middle Name and Last Name of the spouse.
15. Enter First Name, Middle Name and Last Name of the Father in Nepali.
16. Enter First Name, Middle Name and Last Name of the Father in English.
17. Enter First Name, Middle Name and Last Name of the mother in Nepali. Father's name or Mother's name is mandatory.
18. Enter First Name, Middle Name and Last Name of the Grand Father in Nepali.
19. Enter First Name, Middle Name and Last Name of the Guardian in case of minor in Nepali.
20. Enter Professional Certificate Number.
21. Select Professional Category from the List.
22. Select Professional Sub-Category from the list.
23. Press 'Add' button to add professional data.
24. Applicant can add more than one professional data by repeating step 19 to 22.

## 25. Entering Address:

- a. Select District from the List.
- b. Select whether address is in Metro, Sub-Metro, Municipality or VDC.
- c. Enter Name of Metro, Sub-Metro, Municipality or VDC in Nepali.
- d. Enter Name of Metro, Sub-Metro, Municipality or VDC in English.
- e. Enter Location Name (Tole) in Nepali.
- f. Enter Location Name (Tole) in English.
- g. Enter Email Address
- h. Enter Contact Number if available.

## 26. Entering Temporary Address (Note: this is not mandatory)

- a. Select district from the list of values.
- b. Click on one of the radio buttons for (Metro, Sub Metro, Municipality or VDC).
- c. Enter name of (Metro, Sub-metro, Municipality or VDC).
- d. Enter tole.
- e. Enter House Number.
- f. Enter Ward Number.

## 27. At this stage you can either SAVE data by pressing 'Save' button.

28. Press 'Next' button to continue entering data. By pressing 'Next' button system will display screens for business detail entry.

Enter Business Details:

29. On pressing 'Next' button following screen will be displayed.

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

- Submission Number:** 710000951732
- फर्मको नाम (नेपालीमा):** [Input field]
- फर्मको नाम (अंग्रेजीमा):** [Input field]
- दत्त विवरणहरू:**
  - दत्त मिति:** [Input field: yyyy.mm.dd]
  - दत्त नम्बर:** [Input field]
  - कारोबार सुरु मिति वा सुरु हुने मिति:** [Input field: yyyy.mm.dd]
  - के यो नयाँ कारोबार हो वा अरु कोहीबाट नामसारी भई आएको हो?**
    - नयाँ
    - नामसारी भई आएको
- मुख्य कारोबारको ठेगाना:**
  - कारोबारको मुख्य स्थान:** [Input field]
  - व्यवसायिक विवरण:** [Input field]
  - घरघनीको विवरण:** [Input field]
  - व्यवसायिक स्थानान्तरण विवरण:** [Input field]
- जिल्ला:** [Dropdown menu: -- Choose --]
- क्षेत्र:** [Input field]
- टोल:** [Input field]
- घर नम्बर:** [Input field]
- वडा नम्बर:** [Input field]
- सम्पर्क साधन:**
  - विवरण
  - ईमेल (Email)
  - फ्याक्स (Fax)
  - फोन (मोबाइल/Mobile)

At the bottom, there is a note: (नोट: सम्पर्क साधन विवरण राख्नको निमित्त देब्रे पट्टीको Grid को row मा Double क्लिक गर्नुहोस् ।)

30. Enter Trade name in Nepali.
31. Enter Trade name in English.
32. Enter Registration Details, such as Business Registration Date, Registration Number, Place of registration, Business Start Date.
33. Tick whether Business is new or transferred from other owner.
34. Tick whether this business is Main Business. Individuals can have more than one business, but one of the businesses must be tagged as main business. Trade Name of this business will be displayed as the main trade name in the certificate.
35. Enter Address of Main Office and Main Place of Business.
36. 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.

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

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

- a. PAN (if Exist).
- b. Land lord's Name.
- c. Area in square feet.
- d. Parcel Number.
- e. Rent Amount and
- f. Land lord's address.

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

प्रबन्ध निर्देशक / प्रमुख कार्यकारी अधिकृत

नाम पहिलो दोस्रो थर

नेपालीमा: [ ] [ ] [ ]

अंग्रेजीमा: [ ] [ ] [ ]

नियुक्ति मिति: कागजातको प्रकार परिचय पत्र न जारी गर्ने कार्यालय

yyyy.mm.dd -- Choose -- [ ] [ ]

जारी गर्ने कार्यालयको स्थान जारी गरेको मिति

[ ] yyyy.mm.dd

(कागपत्र राख्न Browse ... बटन क्लिक गर्नुहोस् )

[ ] Browse...

प्रबन्ध निर्देशक / प्रमुख कार्यकारी अधिकृतको ठेगाना

जिल्ला: -- Choose --  म.  उप-म  न.पा.  गा.वि.स. [ ]

टोल: [ ] घर नम्बर: [ ]

वडा नम्बर: [ ]

सम्पर्क साधन	विवरण
ईमेल (Email)	
फ्याक्स (Fax)	
फोन (मोबाइल/Mobile)	

- 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 (BS).
  - Select Document Type (Citizenship, passport or Embassy ID).
  - Enter Identification Number.
  - Enter Issuing office name.
  - Location of issuing office.
  - Enter Issue date.
  - To upload the Identifying document click 'Browse' button and locate the scanned document and double click scanned document file.
  - Enter Address of Business Person.
  - 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.
40. Enter Branch Detail (If branch exists) by clicking 'Branch Detail' tab.

The screenshot shows a web-based form for adding a branch. The form is titled 'शाखाको विवरण' and is part of a larger system with tabs for 'मूख्य कार्यालयको ठेगाना', 'कारोबारको मूख्य स्थान', 'व्यवसायिक विवरण', 'घरघनीको विवरण', 'व्यवसायिक व्यक्तिगत विवरण', and 'शाखाको विवरण'. The form fields are as follows:

- शाखाको क्र.स. \*: [Text Input]
- शाखाको शुरुमिति \*: yyyy.mm.dd [Text Input]
- शाखाको नाम नेपालीमा \*: [Text Input]
- शाखाको नाम अंग्रेजीमा: [Text Input]
- Permanent Address (स्थायी ठेगाना):
  - जिल्ला \*: -- Choose -- [Dropdown]
  - म.  उप-म.  न.पा.  गा.वि.स. \*: [Text Input]
  - टोल \*: [Text Input]
  - घर नम्बर \*: [Text Input]
  - वडा नम्बर \*: [Text Input]
- Contact Information Table:
 

सम्पर्क साधन	विवरण
ईमेल (Email)	[Text Input]
फ्याक्स (Fax)	[Text Input]
फोन (मोबाइल/Mobile)	[Text Input]
- Buttons: Add शाखा

- a. Enter Branch Serial No.
  - b. Enter Branch Start Date in Nepali.
  - 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.
41. Press 'Add Business' button to add business. System will show one line in the grid below.
  42. More business can be added by entering business detail and pressing 'Add Business' button.
  43. At this stage you can either SAVE data.
  44. Press 'Next' Button to enter VAT related information. On pressing 'Next' Button following screen will be displayed.

Submission Number:-710001047534

के जल्दी पंजीयना के दर्ता करने का अनुमति है  हो  नहीं

दर्ता करने की तिथि :

अवकाश दर्ता नं.  नु.अ.क. अवकाश दर्ता नं.  तिथि दर्ता

व्यवसायिक विवरण (अनुभव अनुभव विवरण)	Yearly/Business	UpComing/Quarterly/Business
कुल कर लागू कराया (विक्रय के दौरान)	<input type="checkbox"/>	<input type="checkbox"/>
कुल कर लागू कराया (विक्रय के दौरान)	<input type="checkbox"/>	<input type="checkbox"/>
कुल नु.अ.क. लागू कराया (विक्रय के दौरान)	<input type="checkbox"/>	<input type="checkbox"/>
कुल कर देना	<input type="checkbox"/>	<input type="checkbox"/>

\* जल्दी अवकाश कर देने के लिए 'Check Filing Period' बटन क्लिक करें और अवकाश कर देने का अवकाश दर्ता करेंगे।

Check Filing Period

नु.अ.क. अवकाश विवरण ( यदि अवकाश करने के लिए वित्तिक कर देना अवकाश दर्ता करेंगे )

नाम	पंजीयन	टीसी	एन
वैधानिक:	<input type="text"/>	<input type="text"/>	<input type="text"/>
अवकाश:	<input type="text"/>	<input type="text"/>	<input type="text"/>
वित्तिक तिथि:	अवकाश कर	वित्तिक कर नं.	जति नं. अवकाश
<input type="text" value="yyyy.mm.dd"/>	<input type="text" value="Choose --"/>	<input type="text"/>	<input type="text"/>
अवकाश कर लागू कराया	अवकाश कर तिथि	एन	
<input type="text"/>	<input type="text" value="yyyy.mm.dd"/>	<input type="text"/>	

नु.अ.क. अवकाश विवरण

विवरण:   वा.  एन-वा.  न.वा.  न.वा.टी.क.

टीसी:  एन नम्बर:

एन नम्बर:

अवकाश कर देना	विवरण
Email	<input type="text"/>
Pin	<input type="text"/>
Mobile	<input type="text"/>
Phone	<input type="text"/>

45. Enter VAT related data as follows:

- a. 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'.
- b. Enter applicable registration date.
- c. Enter PAN number if already registered in Income TAX.
- d. 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 Then VAT department.
- e. Enter Registration date if PAN exists.
- f. Enter Last Fiscal Year's Taxable Turnover including export.
- g. 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.
46. Press 'Save' button to save data. This will save data and will allow edit data later.
47. Press 'Submit' button to submit the application. Once submitted information in the application can not be modified.
48. 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 of LTO/IRO/TSO officers.

### Effectiveness Criteria:

Average time to register a Business PAN and VAT.

### References:

None:

### Revision History:

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