

Value Added Tax Act, 2052 (1996)

Date of Royal Seal and Publication

2052/12/07 (20 March 1996)

Amendment:

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| 1. Value Added Tax (First Amendment) Act, 2058 (2002) | 2058/10/04 (17 January 2002) |
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Date of Authentication and Publication:

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| 2. Some Nepal Laws Amendment Act, 2063 (2006) | 2063/06/28 (14 October 2006) |
| 3. Republic Strengthening and Some Nepal Laws
Amendment Act, 2066 (2010) * | 2066/10/07 (21 January 2010) |
| 4. Some Nepal Laws Amendment Act, 2072 (2016) | 2072/11/13 (25 February 2016) |
| 5. The Financial Act, 2075 (2018) | 2075/03/32 (16 July 2018) |
| 6. The Financial Act, 2076 (2019) | 2076/03/30 (15 July 2019) |
| 7. The Financial Act 2077 (2020) | 2077/03/15 (29 June 2020) |

Act Number 14 of the year 2052 (1966)

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An Act Made to make provision on levy and recovery of Value Added Tax

Preamble:

Whereas, it is expedient to make the process of revenue collection effective by levying the Value Added Tax on all kinds of transactions including sale, distribution, transfer, import or export of goods and services and recovering the tax through a systematized process for increasing the mobilization of revenue needed for economic development of the country;

Now, therefore, Parliament has enacted this Act in the Twenty-fourth year of the reign of His Majesty King Birendra Bir Bikram Shah Dev.

1. **Short title and commencement:** (1) This Act may be called as the “Value Added Tax Act, 2052 (1996)”.

* This Act came into force on 15 Jesth, 2065 (28 May 2008).

↔ Removed by Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010).

2. This Act shall come into force on such date as Government of Nepal by publishing a notification in the Nepal Gazette may appoint. ✖

3. **Definitions:** Unless the subject or the context otherwise requires in this Act:

- a) “Tax” means the value added tax to be levied pursuant to this Act.
- b) “Transaction” means the act of supplying any goods or services.
- c) “Taxable Transaction” means the transactions as referred to in Sub-section (1) of Section 5.
- d) “Taxable Value” means the value to be determined pursuant to Section 12 and section 12A in relation to any good and service.
- e) “Goods” means both moveable and immoveable property.
- f) “Services” means anything other than goods.
- g) fl).....
- h) “Supply” means the act of selling, exchanging, transferring of any goods and services or the act of licensing or the act of contracting with or without taking consideration.
- i) “Consideration” means anything to be obtained as value for supply of goods or services.
- j) “Import” means the act of importing of any goods or services into Nepal
↔ in accordance with the prevailing laws.
- k) “Export” means the act of exporting of any goods or services outside of Nepal or in export houses or special economic zone pursuant to the prevailing laws.
- l) “Market Value” means the value determined pursuant to Section 13.
- m) k1) “Electronic Medium” means medium like computer, internet, e-mail, fax, electronic cash register, fiscal printer and this term also includes payment through electronic medium and such similar mediums as prescribed by the Department.

✖ This Act came into force since 2054/08/01 (16 November 1997) as per the notification in Nepal Gazette dated 2054/05/02 (01 August 1997).

● Amended by the Financial Act 2075 (2018).

↔ Removed by Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010).

♦ Added by the Financial Act 2075(2018).

- n) ●“Person” means any natural person, firm, company, association, institution partnership institution, co-operative, joint venture, trust or fund and this term also includes the government body, religious organization, charitable institution or other similar entity and their branch or sub-branch thereof which are involved in the taxable transaction with or without the objective of profit making,
- o) ●“Registered Person” means the person registered pursuant to Section 10, 10A and 10B to carry out the transaction.
- p) ●“Registered Number” means the registration number provided pursuant to Section 10, 10A and 10B.
- q) “Supplier” means the person who supplies any goods or services.
- q1) ‡“Tax period” means the period in which the taxpayer has to submit tax return pursuant to Section 18.
- r) “Recipient” means the person who receives any goods or services.
- s) ●“Taxpayer” means the person involved in the taxable transaction pursuant to this Act or the person who has liability to pay tax.
- t) ●“Department” means Inland Revenue Department.
- u) “Director General” means the Director General of the Department.
- v) ●“Tax Officer” means the Tax Officer or Chief Tax Officer or Chief Tax Administrator appointed by Government of Nepal and this term also includes Section Officer, Director, Deputy Director General of the Department or such other Officer designated by Government of Nepal authorizing to exercise the powers of Tax Officer under this Act.
- w) “Prescribed” or “as prescribed” means prescribed or as prescribed in the Rules framed under this Act.

4. **Tax Officer may be appointed or designated:** Government of Nepal may appoint Tax Officers in such numbers as required for the purpose of this Act, and Government of Nepal, if deems necessary, may also designate any other Officer of Government of Nepal to act as a Tax Officer.

● Amended by the Financial Act 2075 (2018).

‡ Added by First Amendment.

5. **◉Jurisdiction of a Tax Officer:** (1) The jurisdiction of a Tax Officer shall be as determined by the Ministry of Finance.
- (2) Director General may designate a Tax Officer to supervise and inspect the transaction of the taxpayers and determine the tax liability of the taxpayers even beyond the jurisdiction of such Tax Officer.
6. **◉Value Added Tax to be levied:** (1) Except otherwise provided in this Act, the value added tax shall be levied on the following transactions: -
- (a) On goods and services supplied within ↔Nepal,
 - (b) On goods and services imported into ↔ Nepal,
 - (c) On goods and services exported outside of ↔ Nepal.
- (2) The tax shall be levied on the value of each taxable transaction.
- (3) Notwithstanding anything contained in Sub-section (1), the tax shall not be levied on the transaction of goods and services as referred to in Schedule -1. In addition, the tax paid previously on the purchase of such goods and services shall not be allowed to be deducted pursuant to Section 17 and refunded pursuant to Section 24.
- 5A. **◉Tax not to be levied on transfer of ownership of transaction:** (1) Notwithstanding anything contained elsewhere in this Act, in case where a registered person sells business being carried out by him/her to any other registered person or business is transferred to the legal heir upon the death of the registered person, no tax shall be levied on such transfer of ownership. In case of such sell or transfer, registered person or the person to whom such business is transferred shall notify the Department as prescribed.
- (2) Notwithstanding anything contained in Sub-section (1), if an industry or business registered or required to be registered as per law is transferred, the person acquiring the ownership of such industry or business shall be liable to pay tax as per law.

◉ Amended by the Financial Act 2075 (2018).

↔ Removed by Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010).

- (3) The person acquiring the ownership of the industry or business within the limitation of Sub-section (2) shall borne the responsibility of safely the books of accounts , ledger and records of the transaction of such industry or business for the period (prior to transfer) as prescribed under this Act.

5B. [‡]Power to order for registration: In cases where the Tax Officer has a reasonable ground to believe that a person required to be registered is carrying out any transactions without getting registered, he/she may order such person to get registered.

⦿ Provided that, a person who claims that he/she is not required to get registered for carrying out transactions valued up to the amount prescribed pursuant to Section 9, shall have the burden to furnish evidence therefor within 30 days of receiving the order.

6. Place and time of supply: (1) For the purpose of assessment and recovery of tax pursuant to this Act, the matter whether the supply of any goods or services is made within or outside of Nepal shall be determined as prescribed.

(2) For the purpose of assessing and recovering the tax pursuant to this Act, the time of supply of any goods or services which occurs first out of the time mentioned hereunder shall be regarded as the time of supply of such goods or services:

- (a) At the time in which the supplier issued the invoice,
- (b) In case of supply of goods, at the time in which the recipient received or took the goods from the place of transaction of supplier,
- (c) In case of supply of services, at the time in which the service is rendered,
- (d) At the time in which the supplier received consideration for the goods or services.

(3) Notwithstanding anything contained in Sub-section (2), the following time shall be regarded as the time of supply in the following circumstances:

- (a) In case of the telecommunication services to be supplied continuously or other similar type of public services, the time in which the invoice is issued,

[‡] Added by first amendment.

⦿ Amended by the Financial Act 2075 (2018).

- (b) Where according to the contract, if the mode of payment of the value of any goods or services is made in installment or partial basis in more than one day, among the day in which the payment is made or the day mentioned in the Contract in which the payment has to be made, the time which occurs first.
- (c) In case of goods and services that does not receive tax deduction facility pursuant to this Act for their use, the time in which such goods and service is used.

(4) If more than one circumstances may appear to be applied at a time, as prescribed in Sub-section (2) regarding the time of supply in any transaction, the Director General shall determine such a time on a factual basis.

7. **Rate of tax:** [⊙](1) The rate of tax to be levied under this Act shall be in single rate of thirteen percent.

(2) Notwithstanding anything contained in Sub-section (1), in the transaction of goods and services as mentioned in Schedule-2, the tax rate shall be zero.

8. **Assessment and recovery of tax:** (1) A registered person shall assess and recover tax at the taxable value in accordance with the provisions of this Act and Rules framed under this Act.

[⊙](2) Any person, whether registered or not in Nepal, receiving services from a person outside of Nepal shall have to assess and recover the tax at the taxable value in accordance with this Act and Rules framed under this Act at the time of payment or obtaining service whichever occurs earlier.

[♦](3) Building or apartment or shopping complex or other similar structure as prescribed by the Department worth more than Fifty lakh to be constructed for commercial purpose even if it is made to be constructed by a person who is not registered, it shall be deemed as if it is constructed from a registered person and the tax shall be accordingly deposited. If tax is not deposited as required, tax

[⊙] Amended by the Financial Act 2075 (2018).

[♦] Added by the Financial Act 2075(2018).

shall be assessed and recovered from the person having ownership of such structure.

Clarification: For the purpose of this sub-section, the term “commercial purpose” shall mean act of constructing and selling building, apartment, shopping complex or other similar structure as prescribed by the Department and account such structure as current or fixed capital to generate income therefrom.

- 8A. ♦ **Provision of bank guarantee:** (1) An industry that exports more than forty percent of the total sale of the last twelve months after the operation of the industry may make import by furnishing a bank guarantee with the concerned Customs Office in consideration for tax leviable while importing the raw materials required to produce the goods in the quantity of export, and on goods to be imported for a duty free shop through a bonded warehouse.

Provided that, except for the import by a duty-free shop through a bonded warehouse, in order for the other exporters to avail such a facility, the exporter shall make finished goods from the raw materials, with Ten percent value addition during the export.

(2) Liquors and cigarettes imported through a bonded warehouse upon availing the facility as referred to in Sub-section (1) shall be sold only to the diplomats recommended by the Government of Nepal, Ministry of Foreign Affairs and to persons or entities enjoying the tariff facilities.

(3) The bank guarantee furnished pursuant to Sub-section (1) shall be released from the concerned Custom Office in accordance with the procedures specified by the Department.

9. ◎ **Exemption for businesses with small transaction:** Notwithstanding anything contained elsewhere in this Act, an exemption may be provided as prescribed to a small business, having an annual taxable transaction within threshold as prescribed, from the requirements of registration, filing of tax returns and fulfilling other procedures.

♦ Added by the Financial Act 2075(2018).

◎ Amended by the Financial Act 2075 (2018).

Provided that, a small business other than tax payer transacting with Value Added Tax applicable goods and services and filing presumptive tax returns pursuant to Sub-section 4 of Section 4 of Income Tax Act, 2002 (2058) may, if it desires to register its transactions, get its transactions registered upon completing the process as referred to in Section 10, 10A and 10B.

10. Registration: (1) A person who intends to be engaged in any transaction shall file an application for registration, in the prescribed format to the Tax Officer, prior to commencing the transaction.

(2) If any goods or services transacted by a person is declared taxable or if any person operates following transaction, such a person shall file an application for registration, in the prescribed format to the Tax Officer, within thirty days from the date of imposition of such tax or the date of commencement of such transaction :

(a) Transaction upon production of brick, business from operation of industry relating to liquor, wine, health club, discotheque, massage therapy, motor parts, electronic software, custom agent, toy business,.....¹ trekking, rafting, ultralight flight, paragliding, tourist transportation, crusher, sand mine, slate and stone,

(b) if any person operates hardware, sanitary, furniture, fixture, furnishing, automobiles, electronics, marble, educational consultancy, account and audit related services, catering services, party palace business, parking services, dry cleaning using machinery equipment, restaurant with bar, ice cream industry, color lab, boutique, delivery of uniform for educational institutes or health institutes or other entity metropolitan , sub-metropolitan or within an area specified by the Department.

(3) Notwithstanding anything contained in Sub-section (1) and (2), a person who carries out the transaction of goods or services as mentioned in Schedule 1 only, shall not be required to get registered.

● Amended by the Financial Act 2075 (2018).

▲ Amended by the Financial Act 2076 (2019).

¹ Deleted by Financial Act 2077 (2020)

▲ Amended by the Financial Act 2076 (2019).

- (4) The Tax Officer shall register each person who has duly filed an [•]application under Sub-section (1) or (2) and shall issue registration certificate in a prescribed format along with the registration number within the prescribed time frame.
 - (5) The registered person shall display the registration certificate in a conspicuous manner at their principal place of transaction, and if there are more than one places of transaction, a copy of the registration certificate attested by a Tax Officer shall be displayed in a conspicuous manner at each place, in addition to the principal place of transaction.
 - (6) A registered person shall use their registration number for all transactions relating to value added tax, excise and customs duty and to other prescribed transactions as well.
 - (7) Every registered person shall inform the Tax Officer within fifteen days of any changes in the information mentioned in the application for registration filed as required under Sub-section (1) and (2).
- 10A. [♦]**Special provision relating to temporary registration:** (1) In the case of an exhibition, fair and similar other program to be organized temporarily, the organizer and any entrepreneur who carries on the transaction of any taxable goods or services in such an exhibition or fair and is not registered with the Value Added Tax shall have to be temporarily registered with the Value Added Tax as prescribed.
- (2) An entrepreneur who has been registered with the Value Added Tax pursuant to Sub-section (1) may take back through stock transfer the goods exhibited in that program.
 - (3) A tax payer who has been registered only for the program as referred to in Sub-section (1) shall have to deregister the temporary registration by furnishing the details of transaction and paying all the leviable tax within seven days after the completion of the exhibition or fair organized.

[•] Amended by the Financial Act 2075 (2018).

[♦] Added by the Financial Act 2075(2018).

- 10B. ♦**Special provision relating to registration of joint venture:** (1) If two or more than two persons establish a joint venture for operating taxable transaction for a certain period, such persons shall file an application for registration of the joint venture to the Tax Officer of one of the Tax Office among the Tax Offices wherein such persons establishing the joint venture are registered.
- (2) The Tax Officer shall issue registration certificate in a prescribed format upon receiving application under Sub-section (1).
- (3) Joint venture registered under Sub-section (1) shall have to deregister the registration upon expiry of the time prescribed in the agreement entered into for establishing the joint venture.
- (4) Persons who are parties in the joint venture shall be jointly or severally liable for the purpose of payment of tax liability of the joint venture they are party to.
- 10C. ☒**Special provision relating to update of registered record:** Person registered under this Act shall update such information and records regarding registration as prescribed by the Department in the biometric registration system of the Department within the prescribed time.
11. ●**Cancellation of Registration:** (1) The Tax Officer shall cancel the registration of a registered person in any of the following circumstances:
- (a) In the case of body corporate, if the body corporate is closed down, sold or transferred or if the body corporate in any manner ceases to exist;
- (b) In the case of an individual ownership, if the owner dies;
- (c) In the case of a partnership firm, if it is dissolved or the partner dies;
- (d) If a registered person ceases to be engaged in taxable transactions;
- (e) If the taxpayer files for zero return or does not file return at all within a consecutive period of twelve months,

♦ Added by the Financial Act 2075(2018).

☒ Added by Financial Act 2076 (2019)

● Amended by the Financial Act 2075 (2018).

- (f) If the taxable transaction of the taxpayer does not reach fifty lakhs in case of goods, and twenty lakhs in case of services and transaction mixed with goods and services in past twelve months,
- (g) if registered mistakenly.
- (2) Notwithstanding anything contained in Clause (f) of Sub-section (1), taxpayer registered voluntarily pursuant to Section 9 desirous of continuing their registration if file an application in prescribed format along with final returns of last twelve months, the registration of such a taxpayer shall be maintained as it is.
- (3) Taxpayer shall produce his or her documents for auditing within fifteen days of the filing of the tax returns for cancellation of registration; and the Tax Officer shall perform the audit of such a taxpayer, and inform the taxpayer of cancellation of registration or if the registration is not to be so cancelled, the Tax Officer shall give information thereof to the taxpayer. If the Tax Officer does not cancel registration or make any decision to cancel registration within that period, the taxpayer is not obliged to file the tax returns subsequent to that period.
- (4) Out of the goods that have already enjoyed the tax credit facility, the stock including capital goods as well remaining at the time of the cancellation of registration shall be deemed to have been supplied at the market value and tax shall be assessed and recovered accordingly.

Explanation: For the purpose of this Sub-section, “capital goods” means any property or any part of property and property that is used in taxable transactions.

- (5) If any act and liability as required to be performed and borne pursuant to this Act shall be due by the reason of commission or omission of any act at the time of carrying on taxable transaction, the cancellation of registration of such a taxpayer shall not in itself result in the exemption from the consequence of such a liability.
- (6) Other process of deregistration shall be as prescribed.

12. **Taxable value:** (1) Except otherwise provided in this Act, in cases where money is the only consideration, the taxable value shall be the price which the supplier takes from the recipient.

(2) The following amounts shall [♦]also be included in a taxable value:

- (a) The amount of expenditures relating to transportation and distribution which was borne by the supplier in connection with the transactions, and the amount of profit,
- (b) [●]Excise duty, ownership fee and all other tax amounts other than tax imposed under this Act.

Explanation: For the purpose of this Clause, "other tax amounts" means such tariffs, fees or other charges levied as prescribed by the Finance Act annually.

- (3) Taxable value shall not include the amount of discount, commission or other similar commercial rebate granted on value in supplying goods or services.
- (4) The taxable value of any goods or service exchanged or bartered shall be equal to the market value of the goods or services so exchanged or bartered.
- (5) Except otherwise provided in this Act, the taxable value for any imported goods shall be determined upon adding its customs value including transportation, insurance, freight, commissions of agents and other persons, plus customs duties, countervailing duties plus any other taxes if levied on imports, except the value added tax.
- (6) If the value of any goods or services is found to be much lower than the prevailing market value, the taxable value of such goods or services shall be equal to the market value.
- (7) The taxable value of goods or services supplied for partial consideration shall be equal to the market value.
- (8) The deposit, given in respect of goods or services, shall not be held to be taxable value until the supplier sets off the deposit as a consideration for the supply as prescribed.

12A. [♦]**Tax applicable on transaction of timber:** (1) Tax shall be levied and recovered on the royalty amount or auction amount of the timber, whichever is higher, at the time of

[♦] Added by the Financial Act 2075(2018).

[●] Amended by the Financial Act 2075 (2018).

[♦] Added by the Financial Act 2075(2018).

auction, release letter or obtaining the saw order, for the timber of national forest, whichever is earlier.

- (2) If the timber of a privately cultivated land, private forest or community forest is sold for business purpose, despite that royalty is not chargeable, tax shall be levied as provisioned in Sub-section (1) as if it was the timber of national forest.

13. **Market value:** ^{*}(1) The market value of goods or services supplied on a particular day shall be determined taking into account the consideration to be received for similar kind of goods or services independently supplied between unrelated persons.

- (2) For the purpose of this Section, the procedure for the determination of market value shall be as prescribed.

- (3) If the market value of any goods or services could not be determined under Sub-section (1) and (2), it shall be determined in accordance with the procedure determined by the Director General.

14. **Invoices to be issued:** (1) Every registered person is required to issue an invoice to the recipient, in supplying any goods and services except in circumstances prescribed.

- (2) The format of an invoice shall be as prescribed.

- (3) It shall be the duty of the recipient to obtain an invoice.

- ♦(4) Invoice shall be kept by a person delivering taxable goods worth more than Ten Thousand Rupees in places other than that prescribed by the Department.

- ♦ (5) The Department may, by publishing a notice or giving an order in writing, so specify that any person specified by such a notice or order has to make public the retail sale value or price of any such goods as specified in that order or notice for such period as specified therein. No sale or transfer of any goods shall be made without making public the retail sale price after the receipt of such a notice or order.

- ♦ (6) Provision shall be made to require any person specified pursuant to [▴]Sub-section (5), in selling such goods to any unregistered persons, to issue invoices of

^{*} Amended by the First Amendment.

♦ Added by the Financial Act 2075(2018).

the price made public in the specified format and also recover the tax at the consumer level.

Provided that, any person not specified pursuant to [▴]Sub-section (5) may issue invoices as referred to in this Sub-section in a prescribed format.

14A. [♦]**Electronic invoice**: (1) Taxpayer may issue electronic invoice upon obtaining prior approval of the Department.

(2) Notwithstanding anything contained in Sub-section (1), Department may by publishing a notice, order taxpayers specified in the notice to compulsorily issue invoice through electronic medium and affiliate such electronic medium with Central Billing Monitoring System (CBMS) of Department.

(3) Department shall prepare and implement procedure regarding security and credibility of the software or device used to issue invoice through electronic medium. Such procedure shall be followed by concerned producers, distributors and users.

15. **Unregistered person not to collect tax**: (1) A person who is not registered shall not issue any kind of invoice or other document showing the recovery of tax and shall not collect the tax.

(2) If a person who is not registered collects tax, the tax so collected shall be assessed and recovered from him/her.

[♦] (3) Notwithstanding anything contained in Sub-sections (1) or (2), Government of Nepal, provincial government, local bodies or international institution, organization or body situated in Nepal or a public corporation involved in transaction of VAT exempted goods shall have to recover tax at the time of sale of taxable goods or services.

16. **Accounts of transactions to be mentioned**: (1) A taxpayer shall maintain an up-to-date account of his/her transactions of the tax period under Section 18 and such accounts,

[▴] Amended by the Financial Act 2076 (2019).

[▴] Amended by the Financial Act 2076 (2019).

[♦] Added by the Financial Act 2075(2018).

wherever placed shall be made available for inspection to the Tax Officer on his/her demand.

- (1a) ♦ The Department may have continuous access to the computer database of taxpayers.
 - (2) The following matters shall also be included in the accounts so maintained by the taxpayer:
 - (a) Date of transactions,
 - (b) Value of each transaction,
 - (c) If the other party of the transaction is registered, then his/her registration number, and
 - (d) Other prescribed matters related with transaction.
 - (3) A registered person shall use, for the purpose of keeping accounts, the purchase book and sales book certified by the concerned Tax Officer.
 - (3a) ♦ An unregistered person with transaction of taxable goods or services shall keep purchase book and sales book for every financial year verified by himself/herself. Tax Officer may inspect such book at any time.
 - (4) Every taxpayer shall safely retain the accounts of transactions for a period as prescribed.
 - (5) ‡ The accounts maintained by a taxpayer by fulfilling the procedures specified by this Act or the Rules framed under this Act shall be recognized unless proved otherwise.
- 16A. ● **Records processed by computer to be acceptable as evidence:** (1) Notwithstanding anything contained in the prevailing law the record of taxpayer generated from the database recorded in computer of Department or Offices thereunder shall be acceptable as evidence for purposes of tax, except it is otherwise proved.
- (2) Department may, by publishing a notice, make necessary provision regarding issuing invoice, audit, filing tax returns and payment through electronic medium.

♦ Added by the Financial Act 2075(2018).

‡ Added by first amendment

● Amended by the Financial Act 2075 (2018).

- 16B. **♦Deduction of tax paid on goods in the event of loss**: In the event of loss and damage of goods due to arson, theft, accident, wear and tear or disruptive activity, value added tax paid on such goods may be deducted as prescribed.
17. **Tax deduction**: (1) A registered person may deduct the amount of tax which he/she has collected against the tax he/she had paid or due in importing or receiving goods or services related with his/her own taxable transactions.
- ◉(2) Notwithstanding anything contained in Sub-section (1), it may be provisioned that no deduction or only a partial deduction may be allowed in the case of prescribed goods that can be used for personal purposes or for business purposes.
 - (3) If the entire portions of goods or services transacted in a month were not used for taxable transactions, the tax previously paid on the goods or services shall be deducted as prescribed for the portion that was solely used for taxable transaction of the goods or services.
 - (4) If goods or services, for which deductions facilities pursuant to this Section have been allowed, cease to be used for taxable transaction prior to the expiry of such goods or services, such goods or services shall be deemed as sold at the immediate market value and tax shall be recovered as prescribed.
 - (5) Notwithstanding anything contained in Sub-section (1), deduction facility to be given for a registered person who deals with the used goods shall be as prescribed.
 - ◉ (5a) The concerned taxpayer shall be allowed to deduct tax paid on the capital goods that were imported or purchased by entering into a loan agreement under financial lease subject to Sub-section (2).
 - ♦ (5b) The concerned taxpayer shall be allowed to deduct tax paid pursuant to Sub-section (2) of Section 8, Section 12A. and Sub-section (3) of Section 15.
 - (6) The credit claim facility under this Act shall be given only when a claim is substantiated by prescribed documents.

♦ Added by the Financial Act 2075(2018).

◉ Amended by the Financial Act 2075 (2018).

(7) The provision of deduction of tax paid for the goods remaining as stock at the time of registrations to be used in the taxable transaction shall be as prescribed.

♦(8) Notwithstanding anything contained elsewhere in this Section, the name of a taxpayer who does not file the tax returns for a consecutive period of six months may be made public, and if there is any amount due for tax deduction by such a taxpayer, such amount may be suspended and his/ her registration may also be suspended.

18. **Tax returns to be filed:** (1) Every taxpayer shall, upon making self-assessment of the tax payable by him/her in every month, file the tax return, as prescribed, to the Tax Officer ♦or by registered post or electronic medium within Twenty-Five days of completion of that month. Such returns shall be filed whether or not a taxable transaction was carried out in that month or not.

♦(1a) Notwithstanding anything contained in Subsection (1), a taxpayer from a district where there is no Inland Revenue Office or Taxpayers' Service Office may file the tax returns and pay the amount of tax to be paid and filed by him/her with the District Treasury Controller Office (DTCO) of the concerned district within the Fifteenth day of the month in which he/she has to file the tax returns and pay the tax. The District Treasury Controller Office (DTCO) shall forward the returns of tax and payment of tax so received to the concerned Inland Revenue Office or Taxpayers' Service Office within Seven days.

♦(1b) The procedures to file and forward returns as per Sub-section (1) and (1a) shall be as determined by the Department.

(2) Notwithstanding anything contained in Sub-section (1), taxpayers, as prescribed, may file tax returns for a period that is longer or shorter than one month.

19. **Tax payment:** (1) A taxpayer shall pay the ♦*tax for each tax period within Twenty-Five days of the completion of that period.

♦ Added by the Financial Act 2075(2018).

* Amended by First amendment

- (2) [⊙]If a taxpayer does not pay the tax within the time period specified in Sub-section (1), an additional fee at the rate of Ten percent per annum shall be imposed on the amount of tax due. .
- (3) [↔]
- (4) If a taxpayer submits an application to the Director General for the waiver of the additional fee imposed under [⊙] Sub-section (2) stating that the reason for the failure to make a timely payment was caused by extraordinary circumstances beyond the taxpayer's control (force majeure), the Director General may, if finds the reason reasonable, waive such fee.
- (5) In charging the additional fee [⊙] pursuant to Sub-section (2) and interest pursuant to Section 26, the tax amount to be paid shall be computed from the date of expiry of the time limit to pay the taxes for the [⊙] tax period in which the transaction occurred.
- [‡](6) In cases where, in assessing the tax of any taxpayer pursuant to Section 20, it appears that the amount of tax which he/she could get refunded exceeds the tax recoverable from him/her in that tax period, additional fee and interest shall not be recovered in assessing his/her tax in that tax period.
- [⊙](7) Tax may also be paid within the time-limit mentioned in Sub-section (1) by electronic medium or good for payment cheque. Tax shall be deemed paid on date of payment order in case of payment through electronic medium and the date of receipt by the Office in case of good for payment cheque.
- [☒](7a) Notwithstanding anything contained in Sub-section (7), payment of tax above Ten Lakh Rupees shall be made through cheque, draft or electronic medium.
- [‡](8) No interest shall be charged and recovered on interest, additional fee/charge and fine.

[⊙] Amended by the Financial Act 2075 (2018).

[↔] Removed by Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010).

[‡] Added by first amendment

[☒] Added by Financial Act 2076 (2019)

[‡] Added by first amendment

20. **Tax Officer may assess tax:** (1) A Tax Officer may make an assessment in any of the following circumstances:

- (a) If the tax return is not filed within the time limit;
- (b) If an incomplete or erroneous tax return is filed;
- (c) If a fraudulent tax return is filed;
- (d) If the Tax Officer has a reason to believe that the amount of tax is understated or otherwise incorrect.
- ‡(e) If the Tax Officer has a reason to believe that the price of supply is under-invoiced.
- ♦f) If supply is made within the group company by under-invoicing,
- ♦ g) If a person with obligation to register, transacts without registration,
- ♦ h) If sale is made without issuing invoice,
- ♦ i) If tax is collected by unregistered person,
- ♦ j) If tax is not filed pursuant to Sub-section (2) or (3) of Section 8,
- ♦ k) If conditions under Sub-section (4) of Section 17 are prevalent.

(2) In assessing the tax pursuant to Sub-section (1), the assessment may be made on any or all of the following basis:

- (a) Proof of transaction;
- (b) A tax audit report on transactions submitted by the concerned Tax Officer;
- (c) Tax paid by another person engaged on a similar transaction.

(3) Notwithstanding anything contained in Sub-section (2), the burden of proof shall lie with the concerned Tax Officer in assessing tax in accordance with the above provisions.

⊙(4) In assessing the tax pursuant to Sub-section (1), tax assessment shall have to be made within four years from the date of filing of the tax returns. If the tax assessment cannot be made within that period, the tax returns so filed shall ipso facto be considered to be valid.

‡ Added by First amendment.

♦ Added by the Financial Act 2075(2018).

⊙ Amended by the Financial Act 2075 (2018).

- ♦(4a) Notwithstanding anything contained in Sub-section (4), where any person has evaded tax by preparing false accounts or invoices or other documents or by fraud, the Department may at any time issue an order for the reassessment of tax.
- (5) In assessing tax pursuant to this Section, the Tax Officer shall have to give a * time limit of fifteen days to the concerned person to submit his/her clarification for defense.

21. **Tax recovery:** (1) If the tax due by any taxpayer is not paid within the time period under this Act, ↔ the concerned Tax Officer may collect the tax by using any or all of the following methods:

- (a) By deducting from the amount to be refunded to the taxpayer, if any.
 - (b) By seizing movable and immovable property of the taxpayer.
 - (c) ●By selling all or some of the properties of the taxpayer through sealed quotations or public auction at the same time or various times.
 - (d) By causing to deduct amounts from the taxpayer's bank account or other financial institutions.
 - (e) By causing to deduct amounts due to the taxpayer by ↗local bodies, or any body corporate owned by Government of Nepal, or Government of Nepal.
 - (f) ●By claiming the amounts a third party owes to the taxpayer;
 - (g) By suspending imports, exports, and other transactions of the taxpayer.
 - (h) ♦ By imposing restriction on movement outside Nepal.
- (2) Information on action taken by the Tax Officer pursuant to Sub-section (1) shall be furnished to Director General within twenty-four hours.

♦ Added by the Financial Act 2075(2018).

* Amended by First amendment.

↔ Removed by Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010).

● Amended by the Financial Act 2075 (2018).

↗ Amended by Some Nepal Laws Amendment Act, 2072 (2016).

- ‡ (3) A sum that is less than One Rupee shall not be counted in recovering or refunding the tax.

22. **● Assessment of tax in a jeopardy situation:** Notwithstanding anything contained elsewhere in this Act, whenever there is a reason to believe that the recovery of tax is in jeopardy because any taxpayer is about to leave Nepal or to transfer his/her property to anybody or to remove or conceal assets, a Tax Officer, with the approval of the Director General, may immediately assess and recover the tax due, or about to become due or request for guarantee.

22A. **♦ Provision against tax evasion plan:** Notwithstanding anything contained elsewhere in this Act, it shall be deemed that an evasion of tax has been planned if any taxpayer commits any of the following activities with mala fide intention of benefitting from tax, and the Director General may order Tax Officer to recover the tax upon assessment of tax from such tax payer:

- (a) Reducing tax liabilities by carrying out a plan or activity with an intention of evading tax by misusing the provision under this Act,
- (b) If any person or entity carries out any activity with mala fide intention of reducing tax liabilities or concludes a contract with such an intention.

23. **Powers of inspection and audit:** (1) If there is a reasonable ground to believe that a taxpayer required to be registered under this Act has been involved in a taxable transaction without being registered, Tax Officer may inspect.

(2) For the purpose of inspection pursuant to Sub-section (1), verification of the tax return filed by a registered person pursuant to Section 18 and assessment of the tax pursuant to Section 20, Tax Officer shall have the following powers:

- (a) To inspect goods, premises, documents, accounts and records relating to the tax liability,

‡ Added by First Amendment.

● Amended by the Financial Act 2075 (2018).

♦ Added by the Financial Act 2075(2018).

- (b) To search the place of transaction of the taxpayer or other places where the evidence related to an offence under this Act may be found,
 - (c) To require information from a person who prepares any records, books, ledger or other documents or makes entry therein in the course of performing their duty,
 - (d) To remove, take possession of or transfer any documents, books and records from the taxpayer's place of transaction or any other places related to it,
 - (e) To perform tax audits at the taxpayer's place of transaction or the Tax Office, or at any other appropriate place.
- (3) If a Tax Officer requests any person, including a bank or financial institution for access to any information about taxpayer's transactions, it shall be the duty of such person to furnish such information to the Tax Officer.

23A. [‡]Local administration and police to render assistance: In the course of implementing this Act, if a Tax Officer seeks assistance from the local administration and police authorities, it shall be the duty of the local administration and police to render such assistance.

23B. [‡]This Act to prevail on tax provision: Notwithstanding anything contained in the prevailing laws, except for the Finance Act enforced annually which amends this Act and provides for imposition, assessment, increment, reduction, exemption, or remission of tax, no other Act shall be able to amend or alter provisions related to tax under this Act or make any other provisions related to tax.

23C. [♦]Purchasing of under invoiced goods: (1) Notwithstanding anything contained in the prevailing laws, if a person under invoices and sells any goods by reflecting its sales price at a price lower than the prevailing market value, the Tax Officer may suspend the goods in stock which are similar to under invoiced goods and Tax Officer may either purchase it or cause to purchase it at the under invoiced value.

[‡] Added by First Amendment.

[♦] Added by the Financial Act 2075(2018).

- (2) While purchasing or causing the purchase of such goods by the Tax Officer pursuant to Sub-section (1), if such person refuses to sell the goods, the Tax Officer may take such goods in their possession and shall make payment by calculating the amount as per the under invoiced value when such person comes to collect the payment.
- (3) The goods purchased or caused to be purchased pursuant to Sub-section (1) or (2) may be sold or caused to be sold at the price and as per the procedures prescribed by the Director General.

23D. *May keep in custody or take in possession or ask for security: (1) If a person, firm, company or corporation carries out transaction by evading tax and there is a possibility of absconding of the accused or missing of evidence then the Tax Officer, upon obtaining the approval of Director General, may take or cause to take following actions:

- (a) seal the place of transaction,
- (b) take in possession the electronic equipment and its records,
- (c) prepare a memo by calculating the amount of tax evaded and ask for deposit of cash or guarantee of assets equivalent to the evaded tax from a person believed to have committed the offence,
- (d) freeze taxpayer's bank accounts for up to three months,
However, the bank accounts may be frozen for an additional period of three months as per the approval of the Director General if the tax assessment procedure has not been completed.
- (e) If the cash deposit or guarantee of assets is not given as per Clause (c), hold in custody for fifteen days at a time, not exceeding a maximum of forty-five days.

(2) For the purpose of investigation and examination of offense under this Act, the Tax Officer shall have all the rights equivalent to those vested in the police under the prevailing laws.

♦ Added by the Financial Act 2075(2018).

24. **Treatment of deduction exceeding tax liability:** (1) If the tax amount allowed to be deducted by a registered person in a month under Section 17 exceeds tax collected in such month, such excess amount may be adjusted with any outstanding amount to be paid within that month as per this Act.
- (2) The amount remaining upon adjustment pursuant to Sub-section (1) may be adjusted with the tax amount to be paid by the registered person in the next month.
 - (3) A registered person may file an application to the Tax Officer as prescribed for a lump sum refund of the amount remaining excess after adjusting for [▲]a continuous period of four months under this Section.
 - (4) Notwithstanding anything contained in Sub-sections (2) and (3), any registered person, whose export sales for a month are forty percent or more of his/her total sales for that month, if files an application as per the procedures set forth in this Section for the refund of the amount pursuant to Section 17, such a person may file an application for a refund of lump sum excess amount remaining after adjusting any outstanding amount.
 - (5) If any application is filed pursuant to Sub-sections (3) or (4), the amount determined to be refunded shall be paid by the Tax Officer and if it is not refunded within sixty days for the application filed under Sub-section (3) and within thirty days for the application filed under Sub-section (4), then also the interest at the rate prescribed by the Government of Nepal shall have to paid along with the amount,.
 - (6) Where a registered person has filed an application claiming for a refund of the amount in excess after adjusting under Sub-sections (3) and (4), the amount claimed shall not be adjusted in the tax liability for the next month.
25. **Tax may be refunded:** (1) The following amounts recovered as tax shall be refunded if an application for refund is filed within three years from the date of the transaction:

▲ Amended by the Financial Act 2076 (2019).

● Amended by the Financial Act 2075 (2018).

- ☉(a) If a foreign country grants tax exemption, on the basis of reciprocity, to Nepalese diplomats having diplomatic recognition from the Government of Nepal, Ministry of Foreign Affairs, or to diplomats having diplomatic facility and serving in regional or international missions or institution, then the amount of tax paid in Nepal by Nepal based diplomat of such foreign country or such regional or international mission or institutions, to the extent of own consumption in Nepal.
- ☒(a1) Tax amount paid for the purchase of taxable goods or services inside the territory of Nepal, by authority having diplomatic immunity as per the recommendation of Government of Nepal, Ministry of Foreign Affairs.
- (a2) Tax amount paid for the purchase of taxable goods or services inside the territory of Nepal, by United Nations, its members and specialized agencies in the course of operating works as per objectives.
- (b) Tax amount paid by the international institutions for which Government of Nepal, Ministry of Finance, has granted the privileges of tax exemption;
- (c) Tax paid in carrying out a project conducted in ↔.... Nepal under a bilateral or multilateral agreement for which Government of Nepal, Ministry of Finance, has approved to grant a tax exemption;
- (d) Any tax amount recovered by mistake.
- ♦(1a) Notwithstanding anything contained in Sub-section (1), the tax paid by a diplomatic body or a diplomat shall not be refunded if the amount of tax for a single purchase of taxable goods or services is less than ▶ten thousand rupees.
- ☒(1b) If a consumer makes payment of the goods or services purchased via electronic medium in accordance to the prevailing laws, then the ten percent of the tax amount paid shall be refunded as cash incentive and deposited in their bank account as per the procedure prescribed by the Department.
- (2) While refunding the tax amount pursuant to Clause (d) of Sub-section (1), refund shall be made only to that person who bears real burden of the tax.

☒ Added by Financial Act 2076 (2019).

↔ Removed by Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010).

♦ Added by the Financial Act 2075(2018).

▶ Amended by the Financial Act 2076 (2019).

☒ Added by Financial Act 2076 (2019).

- ♦25A. **Refund of tax paid by foreign tourist on purchase:** If a foreign tourist visiting Nepal and returning via airways purchases and takes with them taxable goods of more than Twenty-Five Thousand Rupees, then the tax paid on such goods shall be refunded in accordance to the procedures prescribed by the Department. Three per cent of the refund amount shall be deducted as service charge.
- 25B. **Refund of tax at customs point for re-export:** If any good is re-exported, then the amount as per the proof of re-exportation shall be refunded by the concerned Customs Office from the security amount deposited by the concerned person against the value added tax at the Customs point.
- 25C. **Refund of tax for re-export:** If any good is re-exported and an advance payment is received in foreign currency then the amount paid by the concerned person as value added tax on purchase shall be refunded to such person.
- 25C1. **Refund of tax paid in excess under a contract:** (1) While making the payment by the public entity as per the prevailing laws concerning public procurement or by the entity having full or partial ownership of Nepal Government to the concerned contractor or supplier against the goods or services or goods and services supplied under a contract agreement or contract, the amount deposited as tax can be adjusted with the tax amount payable by such contractor or supplier.
- (2) If the amount deposited remains excess upon regular adjustment in four months, as per sub section (1), the contractor or the supplier, if wishes to get refund of such excess amount deposited, may file an application to the Tax Officer.
- (3) Tax officer shall refund such claimed amount within 60 days if anybody file application as per subsection (2), whether the claim is found valid.
- (4) Contractor or supplier could not adjust such tax amount in other months after they have filed refund application as per sub section (2).
- 25C2. **Refund of tax paid during purchase by pharmaceutical industry:** (1) If a pharmaceutical industry purchases raw materials, auxiliary raw materials and packaging materials required for the manufacture of medicines from a domestic industry, such

♦ Added by the Financial Act 2075(2018).

pharmaceutical industry may file an application to the Tax Officer to get the refund in every four months of the tax paid in such purchase.

(2) Tax officer shall refund such claimed amount within 60 days, if anybody file application as per Sub section (1), whether such claim is found to be valid.

25D. ***No refund of tax:** Notwithstanding anything contained elsewhere in this Act, the refund amount under this Act shall not be refunded if the application for refund is not made within three years from the date of the end of the tax period.

26. ***Interest:** (1) If any amount to be paid under this Act is not paid within the time period, then interest shall be charged on the outstanding amount from the date of the expiry of the time period. Such interest shall be calculated even if an application for administrative review under Section 31A or an appeal under or Section 32 is filed.

(2) For the purposes of Sub-section (1), the rate of interest shall be fifteen per cent per annum.

27. **To be treated as tax:** Any fees, interest and fine to be levied under this Act shall be treated as tax payable under this Act.

28. **Provision relating to imports:** (1) Except otherwise specified by the Ministry of Finance, Government of Nepal, the Customs Officer shall recover the tax under this Act for imported goods .

♦(1a) If any goods produced or prepared within Nepal, upon completion of export procedures by the Customs Office or after reaching a foreign country, are re-imported because of rejection by the concerned party or other reason, and the same goods are to be exported within three months of such import, the goods may be released against the deposit of the value added tax to be levied at the time of such return, and the deposit shall be refunded after the re-export of such goods. The concerned Customs Office shall provide the details of amount so furnished as a deposit and refunded to the Inland Revenue Department.

• Amended by the Financial Act 2075 (2018).

(2) A Customs Officer may use the power under this Act or other prevailing Customs Act to recover tax with respect to goods which are to be imported.

29. **Penalties:** (1) * In cases where any person commits any of the following offenses, the Tax Officer may impose fines as follows:

- (a) • In the event of breach of order to register issued by the Tax Officer pursuant to Section 5B or breach of Sub-sections (1) or (2) of Section 10 or not getting registered as per Sub-section (1) of Section 10A and Sub-section (1) of Section 10B, then a fine of ²Twenty Thousand Rupees for each breach.
- (b) In the event of breach of ¹Sub-section (5) or (6) of Section 10, a fine of One Thousand Rupees for each breach.
- (b1) ♦ In the event of failure to place a tax board in accordance with this Act or the Rules framed under this Act or failure to place it at designated places, a fine of Two Thousand Rupees for each time.
- (b2) ☐ In the event of breach of Sub-section (7) of Section 10, a fine of Ten Thousand Rupees for each breach.
- (c) ¹ In the event of failure to issue invoice in breach of Sub-section (1) of Section 14, a fine of Ten Thousand Rupees for each breach and in case of failure to receive the invoice a fine of One Thousand Rupees for each breach.
- (c1) ☐ In the event of breach of Sub-section (4) of Section 14, a fine of Ten Thousand Rupees for each breach.
- (d) • In the event of breach of Section 15, cent percent of the tax collected.
- (e) • In the event of failure to maintain up-to-date accounts of transaction pursuant to Sub-section (1) of Section 16, a fine of Ten Thousand Rupees;

* amended by First amendment

• Amended by the Financial Act 2075 (2018).

² Amended by the Financial Act 2077 (2020)

¹ Amended by the Financial Act 2076 (2019).

♦ Added by the Financial Act 2075 (2018).

☐ Added by Financial Act 2076 (2019)

¹ Amended by the Financial Act 2076 (2019).

• Amended by the Financial Act 2075 (2018).

• Amended by the Financial Act 2075 (2018).

and for refusal to provide for inspection of the books of accounts, a fine of Twenty Thousand Rupees for each time.

- (f) In the event of breach of Sub-section (2) of Section 16, a fine up to Five Thousand Rupees.
 - (g) In the event of breach of Sub-sections (3) or (4) of Section 16, a fine of Ten Thousand Rupees.
 - (g1) ♦ In the event of breach of Sub-section (3A) of Section 16, a fine of One Thousand Rupees for each breach.
 - (g2) ♦ If a taxpayer issuing electronic invoice upon approval or without approval is found using software for erasing or amending the data, then a fine of Five Lakh Rupees.
 - (g3) ♦ In the event of failure to comply with the procedure issued by the Department pursuant to Section 14A by a person developing, installing or operating software or equipment for the issuance of electronic invoice, a fine of Five Lakh Rupees.
 - (h) In the event of breach of provision of Section 18, a fine at the rate of 0.05 percent of the tax payable per day or One Thousand Rupees per tax period, whichever is higher.
 - (i) In the event of obstructing to carry out the functions under Section 23, a fine of Five Thousand Rupees for each time of obstruction.
 - (j) In the event of under invoicing the sales price, a fine of Two Thousand Rupees for each invoice or the fine imposed under Sub-section (2), whichever is higher.
- Provided that, if the Office thinks necessary, it may purchase or cause to purchase the goods that are under invoiced, as prescribed.
- (k) In the event of breach of this Act or Rules framed under this Act, a fine of One Thousand Rupees for each breach.
- (1A) ♦ In the event of reducing the tax liability without compliance with this Act or the Rules framed under this Act, the Tax Officer may impose a fine up to twenty

♦ Added by the Financial Act 2075(2018).

♦ Added by the Financial Act 2075(2018).

five percent of the amount of tax payable, based on the grounds prescribed by the Department.

(1B) ♦While examining the stock of any taxpayer, if the stock is found to be more than the goods mentioned in the purchase book, the Tax Officer may, order to record such extra goods on purchase book and valuating such additional goods at the market value, order for a fine amount of fifty percent of the market value of the goods so found.

(1C) ♦The seller who is only issuing the invoice without handing over the goods or services shall be imposed with a [▣]fine of at least fifty percent of the amount of the invoice or imprisonment up to six months or both.

³(1D) If a person having liability to register is transacting without getting registered, the Tax Officer may impose fine in amount equivalent to fifty percent of the tax payable.

(2) ● If a person commits any of the following offences, the Tax Officer may impose a fine of cent percent of the amount of tax payable or an imprisonment up to six months or both:

- (a) Preparing false accounts, invoices or other documents,
- (b) Committing an evasion of tax by fraud,
- (c) If an unregistered person acts as if he or she were a registered person,
- (d) Selling by under-invoicing,
- (e) Carrying out a transaction in breach of Section 30.

(3) ♦Any person abetting, assisting, inciting or advising the person committing the offences under this Act, either intentionally or negligently, shall be imposed with a fine equivalent to fifty percent of the tax amount short paid by the principal offender.

29A. ♦**Power of Department to order to deposit the amount of fine:** (1) Notwithstanding anything contained elsewhere in this Act, if any person confesses in writing that he or she has committed one or more offences set forth in Sub-section (2) of Section 29, prior to the

[▣] Added by Financial Act 2076 (2019).

³ Added by Financial Act 2077 (2020)

● Amended by the Financial Act 2075 (2018).

commencement of proceedings against the offence, then the Department may order such a person to deposit the amount of fine not exceeding the amount of fine imposable for the commission of such an offence.

(2) While issuing an order pursuant to Sub-section (1) by the Department, the order shall set out the details of such offence, amount of fine to be paid and date for payment of the amount of fine.

(3) The order issued by the Department pursuant to this Section shall be final.

29B. **♦Concerned Officer to be made responsible:** (1) In cases where an entity fails to comply with the provisions required to be complied under this Act, each employee serving as an officer of the entity at that time shall be held responsible for the act.

(2) In cases where any entity fails to pay tax by the due date for payment of tax, each officer who is currently serving in that entity or were incumbent in the last six months shall be held jointly or severally liable to pay such tax.

(3) Notwithstanding anything contained in Sub-section (1) and (2), the said Sub-sections shall not be applicable in the following circumstances:

(a) where the entity has committed such offense without the knowledge or consent of such person and

(b) where that person has, in order to prevent the commission of such offense observed or exercised due care, effort and skill which a reasonable man would observe or exercise in a similar circumstance.

(4) In cases where any person pays the tax required to be paid pursuant to Sub-section (2), that person may do as follows:

(a) To recover from that entity the amount so paid,

(b) For purposes of Clause (a), to hold under his/her control the property of the entity, not exceeding the amount so paid, which is under his/her possession or which may come under his/her possession.

(5) In cases where any person holds any property under his control pursuant to Clause (b) of Sub-section (4), the entity or any other person shall not be entitled to make any claim against such person.

♦ Added by the Financial Act 2075(2018).

Explanation: For purposes of this Section, "concerned officer" means the manager of that entity or any person who acts in that capacity.

30. **Suspension of transactions:** If a registered person commits any of the offences under Section 29, twice or more, the Director General may order a Tax Officer to suspend the place of transaction of that person up to Seven days such that s/he is unable to carry out any transaction.
- 30A. ***Power to order for reassessment of tax:** (1) In cases where, prior to the assessment of tax, it appears from the information received by Director General that any action relating to the assessment of tax is irregular or about to be irregular, then the Director General may, by executing a memorandum clearly setting out the reasons, order the concerned Tax Officer or any other Tax Officer to conduct a reassessment of tax.
- (2) If it appears that the Tax Officer has conducted the tax assessment negligently or with mala fide intention resulting in the reduction of the tax liability, the Director General may give an order for an amended assessment of such tax assessment within four years of the first tax assessment.
31. **Power equivalent to that of the Court:** For the purpose of this Act, a Tax Officer shall have the power to issue summons, record statements, receive evidence and cause to submit documents from the concerned person in the same manner as vested in a court.
- ©31A. **Application may be made for administrative review:** (1) A person who is not satisfied with the decision of tax assessment made by a Tax Officer may make an application to the Director General against such decision, within thirty days of the date of receipt of a notice of that decision.
- (2) In cases where the time limit for making application pursuant to Sub-section (1) expires, an application explaining the reason for such expiration may be made to the Director General for the extension of time limit within seven days from the

♦ Added by the Financial Act 2075(2018).

© Amended by the Financial Act 2075 (2018).

date of expiration of the time limit; and if the reason for the extension of time limit appears to be reasonable, the Director General may extend the time limit for a period not exceeding thirty days from the date of expiration of the time limit.

- (3) If the claim of the taxpayer appears to be true while examining the application made by the taxpayer pursuant to Sub-section (1), the Director General may, by executing a memorandum setting out the clear reasons, void that tax assessment order and may order concerned Tax Officer or any other Tax Officer for re-assessment.
- (4) The Director General shall make decision on the application for administrative review within sixty days of receiving the application pursuant to Sub-section (1).
- (5) If the Director General does not give decision within the time limit referred in Sub-section (4), the concerned person may file an appeal to the Revenue Tribunal pursuant to Section 32.
- (6) The taxpayer submitting an application pursuant to Sub-section (1) shall pay entire of the undisputed tax amount out of the assessed tax amount, and deposit [▲]one fourth of the amount of the disputed tax amount.
- (7) If the taxpayer has deposited amount more than the amount required to be paid ⁴pursuant to Sub-section (6), prior to the making of the application, only the amount remaining after deducting such additional amount shall be deposited.
- (8) The amount deposited pursuant to this Section shall not be refunded until the final settlement of the case.

32. **●Appeal in the revenue tribunal**: (1) A person who is not satisfied with an order of suspension made by the Director General pursuant to Section 30 or a decision made by the Director General pursuant to Sub-section (4) of Section 31A, may file an appeal in the Revenue Tribunal.

- (2) The person filing an appeal pursuant to Sub-section (1) shall make a written notification to the Department along with a copy of the appeal within fifteen days from the date of filing appeal.

[▲] Amended by the Financial Act 2076 (2019).

⁴ Amended by Financial Act 2077 (2020)

● Amended by the Financial Act 2075 (2018).

32A. ♦ **Advance ruling**: (1) If any person makes an application in writing to the Department for the removal of any confusion regarding the application of this Act, the Department may issue its opinion to such person in writing by advance ruling as prescribed.

(2) Notwithstanding anything contained in Sub-section (1), the Department shall not be entitled to issue an advance ruling pursuant to Sub-section (1) on any matter of confusion regarding the implementation of this Act in cases where such matter is *sub judice* in the court or has already been decided by the court.

32B. ♦ **Public circular**: (1) In order to simplify tax administration by bringing about uniformity in the implementation of this Act and give guidelines to the officers of the Department and Offices thereunder as well as the persons affected by this Act, the Department may issue written public circulars, accompanied by interpretations of the provisions of the Act.

(2) The circulars issued pursuant to Sub-section (1) may be published on the website of the Department or in the national newspapers for the information to the public.

(3) Until the circular issued pursuant to Sub-section (1) is revoked, the Department shall be required to act pursuant to such circular.

33. ♦ **Security to be deposited**: While making an appeal to the Revenue Tribunal pursuant to this Act, entire of the undisputed amount of tax has to be paid out of the amount of tax assessed, and a deposit equivalent to fifty percent of the disputed amount of tax and fine or a bank guarantee for such amount has to be furnished.

34. **Delegation of power**: (1) A Tax Officer may delegate all or any power conferred to him/her by this Act to his/her subordinate staff, other than the power to assess tax and impose penalties.

(2) The powers specifically conferred to the Director General under this Act shall not be delegated.

♦ Added by the Financial Act 2075(2018).

* Amended by First amendment

- 34A. **Power to obtain expert's service**: The Government of Nepal or the Department may obtain the service of the concerned expert for the auditing, investigation or management of tax; and the provision on official secrecy under Section 37 shall be applicable to such expert.
35. **Identity card of Tax Officers**: Each Tax Officer shall keep with him/her an identity card as prescribed and ***the identity card has to be shown to the concerned person** in the course of performing duty.
36. **Serving of notice**: Any notice, order or document issued by the Director General or any Tax Officer shall be considered to have been served upon the completion of the prescribed procedure.
37. **Confidentiality**: Tax related documents or other information received from any person shall not be disclosed or published except in the following cases:
- (a) To inform the officer collecting revenue in the course of protecting the revenue of Government of Nepal,
 - (b) To produce as evidence in the court pursuant to the laws relating to revenue in the course of proving the liabilities of the taxpayer
 - (c) To maintain as a part of public record in the course of proceedings at the Revenue Tribunal or a court of law.
38. **Tax Officers to be punished**: If the Director General decides that a tax assessment was so made maliciously or negligently such that the tax amount is reduced or increased, the Director General shall initiate a departmental action against the assessing Tax Officer in accordance with the law related with his/her conditions of service.

However, such Tax Officer shall be given a reasonable opportunity to submit his/her defense.

♦ Added by the Financial Act 2075(2018).

* Amended by First amendment.

39. **No responsibility for the act carried out in good faith:** Notwithstanding anything contained elsewhere in this Act, a Tax Officer shall not be individually responsible for the act he/she carried out in good faith in pursuance of discharging his/her duties.
40. **●Reward and informant incentive** : A person providing information and evidence regarding evasion or attempted evasion of all or some portions of the tax liability of a taxpayer may be awarded as per the decision of the Director General, with a reward amount that is equivalent to twenty per cent of the amount of tax recovered on the basis of the information provided by such person from the total tax recovered.
- (2) If the number of persons receiving the reward is more than one, the reward amount shall be distributed proportionately.
 - (3) Notwithstanding anything contained in Sub-section (1), any person providing information on revenue leakage may be immediately provided with an informant incentive (*suraki kharcha*) of up to ten thousand rupees on the basis of the truthfulness of the information in accordance with the determined procedure.
 - (4) The name, surname and residence of the person providing information pursuant to Sub-section (1) and (3) shall be kept confidential.
41. **Power to frame rules:** Government of Nepal may frame Rules necessary to implement the objectives of this Act.
42. **Addition and alteration in the schedules:** Government of Nepal may make required changes in the schedules by publishing a notification in the Nepal Gazette.
43. **Prevailing laws to prevail in other:** This Act and Rules framed under this Act shall prevail to the extent of the provisions, and in other cases other prevailing laws shall prevail.
44. **Repeal and saving:** (1) The following Acts are, hereby, repealed:
- (a) Sales Tax Act, 2023 (1967)
 - (b) Hotel Tax Act, 2018 (1962)

● Amended by the Financial Act 2075 (2018).

- (c) Contract Tax Act, 2023 (1967)
 - (d) Entertainment Act, 2017 (1960)
- (2) The acts and proceedings carried out under the repealed Acts pursuant to Sub-section (1) shall be deemed to have been carried out under this Act.

आन्तरिक राजस्व विभाग

⁵Schedule-1

(Relating to Sub-section (3) of Section 5 of Value Added Tax Act, 2052 (1996))

List of VAT Exempt Goods and Services

Group 1: Basic Agricultural Products		
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of Heading 12.12.
	0601.10.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant
	0601.20.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.
	0602.10.00	-Unrooted cuttings and slips
	0602.20.00	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
	0602.30.00	-Rhododendrons and azaleas, grafted or not
	0602.40.00	-Roses, grafted or not
	0602.90.00	-Other
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
		Fresh:
	0603.11.00	--Roses

⁵ Updated up to Financial Act 2077(2020)

	0603.12.00	--Carnations
	0603.13.00	--Orchids
	0603.14.00	--Chrysanthemums
	0603.15.00	-- Lilies (Lilium spp.)
	0603.19.00	--Other
	0603.90.00	-Other
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	0604.20.00	-Fresh
	0604.90.00	-Other
07.01		Potatoes, fresh or chilled.
	0701.10.00	-Seed
	0701.90.00	-Other
07.02	0702.00.00	Tomatoes, fresh or chilled.
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
	0703.10.00	-Onions and shallots
	0703.90.00	-Leeks and other alliaceous vegetables
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	0704.10.00	-Cauliflowers and headed broccoli
	0704.20.00	-Brussels sprouts
	0704.90.00	Other
07.05		Lettuce (Lactuca sativa) and chicory

		(Chichorium spp.), fresh or chilled.
		-Lettuce:
	0705.11.00	--Cabbage lettuce (head lettuce)
	0705.19.00	--Other
		-Chicory:
	0705.21.00	--Witloof chicory (<i>Cichorium intybus</i> var. foliosum)
	0705.29.00	--Other
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
	0706.10.00	-Carrots and turnips
	0706.90.00	-Other
07.07	0707.00.00	Cucumbers and gherkins, fresh or chilled.
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.
	0708.10.00	-Peas (<i>pisum sativum</i>)
	0708.20.00	-Beans (<i>Vigna</i> spp., <i>phaseolus</i> spp.)
	0708.90.00	-Other leguminous vegetables
07.09		Other vegetables, fresh or chilled.
	0709.20.00	-Asparagus
	0709.30.00	-Aubergines (egg plants)
	0709.40.00	-Celery other than celeriac
		Mushrooms and truffles:
	0709.51.00	--Mushrooms of the genus <i>Agaricus</i>
	0709.59.00	--Other
	0709.60.00	-Fruits of the genus <i>Capsicum</i> or of the genus <i>pimenta</i>
	0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)

		-Other:
	0709.91.00	--Globe artichokes
	0709.92.00	--Olives
	0709.93.00	-- Pumpkins, squash and gourds (Cucurbita spp.)
	0709.99.00	--Other
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	0710.10.00	-Potatoes
		Leguminous vegetables shelled or unshelled:
	0710.21.00	--Peas (Pisum sativum)
	0710.22.00	--Beans (Vigna spp., phaseolus spp.)
	0710.29.00	--Other
	0710.30.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)
	0710.40.00	-Sweet corn
	0710.80.00	-Other vegetables
	0710.90.00	-Mixtures of vegetables
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	0711.20.00	-Olives
	0711.40.00	-Cucumbers and gherkins
		-Mushrooms and truffles:
	0711.51.00	-- Mushrooms of the genus Agaricus
	0711.59.00	-- Other
	0711.90.00	-Other vegetables; mixtures of vegetables

07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	0712.20.00	-Onions
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.
	0713.10.00	-Peas (<i>Pisum sativum</i>)
	0713.20.00	Chickpeas (<i>garbanzos</i>)
		-Beans (<i>Vigna</i> spp., <i>phaseolus</i> spp.):
	0713.31.00	--Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>vigna radiata</i> (L.) Wilczek
	0713.32.00	--Small red (Adzuki) beans (<i>phaseolus</i> or <i>Vigna angularis</i>)
	0713.33.00	--Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
	0713.34.00	--Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)
	0713.35.00	-- Cow peas (<i>Vigna unguiculata</i>)
	0713.39.00	--Other
		-Red lentils:
	0713.40.10	--unskinned, unsplit
	0713.40.90	--Other
	0713.50.00	-Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)
	0713.60.00	-Pigeon peas (<i>Cajanus cajan</i>)
	0713.90.10	- - - Splited
	0713.90.90	- - - Other
07.14		Manioc, Arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar

		roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
	0714.10.00	-Manioc (Cassava)
	0714.20.00	-Sweet Potatoes
	0714.30.00	-Yams (Dioscorea spp.)
	0714.40.00	-Taro (Colocasia spp.)
	0714.50.00	- Yautia (Xanthosoma spp.)
	0714.90.00	-Other
08.01		Coconuts, Brazil nuts and cashewnuts, fresh or dried, whether or not shelled or peeled.
		-Coconuts:
	0801.19.00	-Fresh
08.03		Bananas, including plantains, fresh or dried.
	0803.10.00	-Plantains
	0803.90.00	-Other
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.
	0804.30.00	-Pineapples
	0804.40.00	-Avocados
	0804.50.00	-Guavas, mangoes and mangosteens
08.05		Citrus fruit, fresh or dried.
	0805.10.00	-Oranges
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :
	0805.21.00	-- Mandarins (including tangerines and

		satsumas)
	0805.22.00	-- Clementines
	0805.29.00	--Other
	0805.40.00	- Grapefruit, including pomelos
	0805.50.00	-Lemons (Citrus limon, citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)
	0805.90.00	-Other
08.06		Grapes, fresh or dried.
	0806.10.00	-Fresh
08.07		Melons (including watermelons) and papaws (papayas), fresh.
		-Melons (including watermelons) :
	0807.11.00	--watermelons
	0807.19.00	--Other
	0807.20.00	-Papaws (papayas)
08.08		Apples, pears and quinces, fresh.
	0808.10.00	-Apples
	0808.30.00	-Pears
	0808.40.00	-Quinces
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
	0809.10.00	-Apricots
		-Cherries:
	0809.21.00	--Sour cherries (Prunus cerasus)
	0809.29.00	--Other
	0809.30.00	-Peaches, including nectarines
	0809.40.00	-Plums and sloes
08.10		Other fruit, fresh.
	0810.10.00	-Strawberries

(Unofficial Translation)

	0810.20.00	-Raspberries, blackberries, mulberries and loganberries
	0810.30.00	- Black, white or red currants and gooseberries
	0810.40.00	-Cranberries, bilberries and other fruits of the genus Vaccinium
	0810.50.00	-Kiwifruit
	0810.60.00	-Durians
	0810.70.00	-Persimmons
	0810.90.10	- - - Pomegranate
	0810.90.20	- - - Lychee
	0810.90.00	- - -Other
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
		-Coffee, not roasted:
	0901.11.00	--Not decaffeinated
09.02		Tea, whether or not flavored.
	0902.20.00	-Other green tea (not fermented)
09.08		Nutmeg, mace and cardamoms.
		-Nutmeg:
		---Unwashed
	0908.31.10	---Big Cardamon (Alaichi)
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
		-Ginger:
		--Neither crushed nor ground:
	0910.11.10	---Fresh
	0910.11.90	---Other

		-Turmeric (curcuma):
	0910.30.10	--Fresh
	0910.30.20	--Dust or Powder
	0910.30.90	--Other
10.01		Wheat and meslin.
		-Durum wheat:
	1001.11.00	--Seed
	1001.19.00	--Other
		-Other:
	1001.91.00	--Seed
	1001.99.00	--Other
10.02		Rye.
	1002.10.00	-Seed
	1002.90.00	-Other
10.03		Barley.
	1003.10.00	-Seed
	1003.90.00	-Other
10.05		Maize (corn).
	1005.10.00	-Seed
	1005.90.00	-Other
10.06		Rice.
	1006.10.10	- - - Seed
	1006.10.90	- - - Other
	1006.20.00	-Husked (brown) rice
	1006.30.10	- - - Basmati Rice
	1006.30.90	- - - Other
	1006.40.00	-Broken rice
10.08		Buckwheat, millet and canary seeds;

		other cereals.
	1008.10.00	-Buckwheat
		-Millet:
	1008.21.00	--Seed
	1008.29.00	--Other
11.02		Cereal flours other than of wheat or meslin.
	1102.20.00	-Maize (corn) flour
	1102.90.00	-Other
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of Heading 10.06; germ of cereals, whole, rolled, flaked or ground.
		-Rolled or flaked grains:
	1104.12.00	--Of oats
	1104.19.00	--Of other cereals
		-Other worked grains (for example, hulled, pearled, sliced or kibbled):
	1104.22.00	--Of oats
	1104.23.00	--Of maize (corn)
	1104.29.00	--Of other cereals
	1104.30.00	-Germ of cereals, whole, rolled, flaked or ground
12.01		Soya beans, whether or not broken.
	1201.10.00	-Seed
	1201.90.00	-Other
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.
	1202.30.00	-Seed

		-Other:
	1202.41.00	--In shell
	1202.42.00	--Shelled, whether or not broken
12.09		Seeds, fruit and spores, of a kind used for sowing.
	1209.10.00	-Sugar beet seeds
		-Seeds of forage plants :
	1209.21.00	--Lucerne (alfalfa) seeds
	1209.22.00	--Clover (Trifolium spp.) seeds
	1209.23.00	--Fescue seeds
	1209.24.00	--Kentucky blue grass (poa pratensis L.) seeds
	1209.25.00	--Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds
	1209.29.00	--Other
	1209.30.00	-Seeds of herbaceous plants cultivated principally for their flowers
		-Other:
	1209.91.10	- - - Cauli flower
	1209.91.00	- - - Cabbage
	1209.91.00	- - - Onion
	1209.91.00	- - - Radius
	1209.91.00	- - - Tomato
	1209.91.90	- - - Others
	1209.99.00	--Other
12.11		Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar

		purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.
	1211.20.00	-Ginseng roots
	1211.30.00	- Coca leaf
	1211.40.00	-Poppy straw
	1211.50.00	- Ephedra
	1211.90.10	- - - Cordyceps sinensis(<i>Yarchagumba</i>)
	1211.90.90	- - - Other
12.12		Locust beans, seaweeds and other algae, sugar beet and sugarcane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.
		-Others:
	1212.93.00	--Sugar cane
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.
	1904.90.00	- Puffed Rice and Beaten Rice
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs

		or other aquatic invertebrates, unfit for human consumption;.
	2301.10.00	-Flour, meals and pellets, of meat or meat offal; greaves
	2301.20.00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants
	2302.10.00	-Of maize (corn)
	2302.30.00	-Of wheat
	2302.40.00	-Of other cereals
	2302.50.00	-Of leguminous plants
23.04	2304.00.00	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.
23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of Heading 23.04 or 23.05.
		-Of rape or colza seeds :
	2306.41.00	--Of low erucic acid rape or colza seeds

	2306.90.00	-Other
23.09		Preparations of a kind used in animal feeding.
	2309.90.00	-Other
52.01	5201.00.00	Cotton, not carded or combed.
52.03	5203.00.00	Cotton, carded or combed.
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).
	5301.10.00	-Flax, raw or retted
		-Flax, broken, scutched, hackled or otherwise processed, but not spun:
	5301.21.00	-Broken or scutched
	5301.29.00	-Other
	5301.30.00	-Flax tow and waste
53.03		Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibers (including yarn waste and garnetted stock).
	5303.10.00	-Jute and other textile bast fibers, raw or retted

Note:

1. Unprocessed tobacco sold by the farmers,
2. 1A. Soyabeans (*Soyabadi Masaura*)
3. If goods or articles as mentioned above under customs headings from 06.01 to heading 08.10 are supplied by hotel, restaurant, bar, guest house, cafeteria or other similar institutions, value added tax shall not be exempted.
- 4.

Group 2: Goods of Basic Needs

25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water.
	2501.00.90	- Salt
27.10		<p>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation; waste oils.</p> <p>-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the</p>

		preparations, other than those containing biodiesel and other than waste oils: -Others
	2710.19.10	---Kerosene (Superior Kerosene Oil)
27.16	2716.00.00	Electrical energy.
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. -Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:
	4401.11.00	-- Coniferous
	4401.19.00	-- Non-coniferous
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.
	4402.10.00	-Of bamboo
	4402.90.00	-Other

<u>Note:</u> 1. Drinking Water to be supplied openly from taps and tanker.		
Group 3: Live Animals and Animal Products		
01.02		Live bovine animals
		-Cattle:
	0102.21.00	--Pure-bred breeding animals
	0102.29.00	--Other
		-Buffalo:
	0102.31.00	-Pure-bred breeding animals
	0102.39.00	--Other
	0102.90.00	-Other
01.03		Live swine.
	0103.10.00	-Pure-bred breeding animals
		-Other:
	0103.91.00	--Weighing less than 50 kg
	0103.92.00	--Weighing 50 kg or more
01.04		Live sheep and goats.
	0104.10.00	-Sheep
	0104.20.00	-Goats
01.05		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
		-Weighing not more than 15 g
	0105.11.00	--Fowls of the species Gallus domesticus
	0105.12.00	--Turkeys
	0105.13.00	--Ducks
	0105.14.00	--Geese
	0105.15.00	--Guinea fowls
		-Other:
	0105.94.00	-- Fowls of the species Galus domesticus

	0105.99.00	--Other
01.06		Other live animals.
		-Mammals :
	0106.14.00	-- Rabbits and hares
	0106.19.00	--Other
		-Birds :
	0106.33.00	-- Ostriches; emus (Dromaius novachollandiae)
		-Insects:
	0106.41.00	--Bees
		-Insects:
	0106.90.00	-Other
02.01		Meat of bovine animals, fresh or chilled.
	0201.10.00	-Carcasses and half-carcasses
	0201.20.00	-Other cuts with bone in
	0201.30.00	-Boneless
02.02		Meat of bovine animals, frozen.
	0202.10.00	-Carcasses and half-carcasses
	0202.20.00	-Other cuts with bone in
	0202.30.00	-Boneless
02.03		Meat of swine, fresh, chilled or frozen
		-Fresh or chilled
	0203.11.00	--Carcasses and half-carcasses
	0203.12.00	--Hams, shoulders and cuts thereof, with bone in
	0203.19.00	--Other
		- Frozen:
	0203.21.00	--Carcasses and half-carcasses
	0203.22.00	--Hams, shoulders and cuts thereof, with bone in

(Unofficial Translation)

	0203.29.00	--Other
02.04		Meat of sheep or goats, fresh, chilled or frozen.
	0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled
		-Other meat of sheep, fresh or chilled:
	0204.21.00	--Carcasses and half-carcasses
	0204.22.00	--Other cuts with bone in
	0204.23.00	--Boneless
	0204.30.00	-Carcasses and half-carcasses of lamb, frozen
		- Other meat of sheep, frozen:
	0204.41.00	--Carcasses and half- carcasses
	0204.42.00	--Other cuts with bone in
	0204.43.00	--Boneless
	0204.50.00	-Meat of goats
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.
	0206.10.00	-Of bovine animals, fresh or chilled
		-Of bovine animals, frozen:
	0206.21.00	--Tongues
	0206.22.00	--Livers
	0206.29.00	--Other
	0206.30.00	-Of swine, fresh or chilled
		-Of swine, frozen :
	0206.41.00	--Livers
	0206.49.00	--Other
	0206.80.00	-Other, fresh or chilled
	0206.90.00	-Other, frozen

(Unofficial Translation)

02.07		Meat and Edible Offal, of the poultry of Heading 01.05, fresh, Chilled or frozen.
		-Of fowls of the species Gallus domesticus:
	0207.11.00	--Not cut in pieces, fresh or chilled
	0207.12.00	--Not cut in pieces, frozen
	0207.13.00	--Cuts and offal, fresh or chilled
	0207.14.00	--Cuts and offal, frozen
		-Of turkeys :
	0207.24.00	--Not cut in pieces, fresh or chilled
	0207.25.00	--Not cut in pieces, frozen
	0207.26.00	--Cuts and offal, fresh or chilled
	0207.27.00	--Cuts and offal, frozen
		-Of ducks:
	0207.41.00	--Not cut in pieces, fresh or chilled
	0207.42.00	--Not cut in pieces, frozen
	0207.43.00	--Fatty livers, fresh or chilled
	0207.44.00	-- Other, fresh or chilled
	0207.45.00	-- Other, frozen
		- Of geese :
	0207.51.00	--Not cut in pieces, fresh or chilled
	0207.52.00	--Not cut in pieces, frozen
	0207.53.00	--Fatty livers, fresh or chilled
	0207.54.00	--Other, fresh or chilled
	0207.55.00	--Other, frozen
	0207.60.00	-Of guinea fowls
03.01		Live fish.
		-Ornamental fish:
	0301.11.00	--Freshwater
	0301.19.00	--Other

(Unofficial Translation)

		-Other live fish:
	0301.91.00	--Trout (Salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)
	0301.92.00	--Eels (Anguilla spp.)
	0301.93.00	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)”
	0301.94.00	--Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)
	0301.95.00	-- Southern bluefin tunas (thunnus maccoyii)
	0301.99.00	--Other
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of Heading 03.04.
		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:
	0302.11.00	--Trout (Salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)
	0302.13.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus

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		keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)
	0302.14.00	--Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)
	0302.19.00	--Other
		-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99:
	0302.21.00	--Halibut
	0302.22.00	--Plaice
	0302.23.00	--Sole
	0302.24.00	--Turbot (Psetta maxima)
	0302.29.00	--Other
		-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99 :
	0302.31.00	--Albacore or longfinned tunas
	0302.32.00	--Yellowfin tunas (Thunnus albacares)
	0302.39.00	--Other
		-Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber

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		australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0302.91 to 0302.99:
	0302.41.00	--Herrings (Clupea harengus, Clupea pallasii)
	0302.42.00	--Anchovies (Engraulis spp.)
	0302.43.00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)
	0302.44.00	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)
	0302.45.00	--Jack and horse mackerel (Trachurus spp.)
	0302.46.00	-- Cobia (Rachycentron canadum)
	0302.47.00	-- Swordfish (Xiphias gladius)
	0302.49.00	-- Other
		-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae,

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		Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:
	0302.51.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
	0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)
	0302.53.00	-- Coalfish (<i>Pollachius virens</i>)
	0302.54.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)
	0302.55.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)
	0302.56.00	--Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
	0302.59.00	--Other
		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99:
	0302.71.00	-- Tilapias (<i>Oreochromis</i> spp.)
	0302.72.00	--Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)

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	0302.73.00	--Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)”.
	0302.74.00	-- Eels (Anguilla spp.)
	0302.79.00	--Other
		-Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:
	0302.81.00	-- Dogfish and other sharks
	0302.82.00	-- Rays and skates (Rajidae)
	0302.83.00	--Toothfish (Dissostichus spp.)
	0302.84.00	-- Seabass (Dicentrarchus spp.)
	0302.85.00	-- Seabream (Sparidae)
	0302.89.00	--Other
03.03		Fish, frozen, excluding fish fillets and other fish meat of Heading 03.04.
		-Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:
	0303.11.00	--Sockeye salmon (red salmon) (Oncorhynchus nerka)
	0303.12.00	--Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus ischawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)
	0303.13.00	--Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)

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	0303.14.00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
	0303.19.00	--Other
		-Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99:
	0303.23.00	-- Tilapias (<i>Oreochromis</i> spp.)
	0303.24.00	--Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)
	0303.25.00	--Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)
	0303.26.00	-- Eels (<i>Anguilla</i> spp.)
	0303.29.00	--Other
		-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> ,

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		Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99:
	0303.31.00	--Halibut
	0303.32.00	--Plaice
	0303.33.00	--Sole
	0303.34.00	-- Turbots (Psetta maxima)
	0303.39.00	--Other
		- Tunas (of the genus Thunnus), skipjack or stripebellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99:
	0303.41.00	--Albacore or longfinned tunas
	0303.42.00	--Yellowfin tunas
	0303.43.00	--Skipjack or stripe-bellied bonito
	0303.44.00	--Bigeye tunas (Thunnus obesus)
	0303.45.00	--Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)
	0303.46.00	--Southern bluefin tunas (Thunnus maccoyii)
	0303.49.00	--Other
		-Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian

		mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99
	0303.51.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
	0303.53.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)
	0303.54.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
	0303.55.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)
	0303.56.00	-- Cobia (<i>Rachycentron canadum</i>)
	0303.57.00	-- Swordfish (<i>Xiphias gladius</i>)
	0303.59.00	-- Other
		-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish

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		offal of subheadings 0303.91 to 0303.99:
	0303.63.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
	0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)
	0303.65.00	-- Coalfish (<i>Pollachius virens</i>)
	0303.66.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
	0303.67.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)
	0303.68.00	--Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
	0303.69.00	--Other
		-Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:
	0303.81.00	--Dogfish and other sharks
	0303.82.00	-- Rays and skates (<i>Rajidae</i>)
	0303.83.00	-- Toothfish (<i>Dissostichus spp.</i>)
	0303.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)
	0303.89.00	--Other
03.05		Fish, dried, salted or in brine: smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.
		-Edible Fish fillets, dried, salted or in brine, but not smoked :
	0305.59.00	--Other
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine;smoked molluscs, whether in shell

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		or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.
		- Cuttle fish and squid:
	0307.42.00	-- Live, fresh or chilled
	0307.49.00	--Other
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.
	0401.10.00	-Of a fat content, by weight, not exceeding 1%
	0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%
	0401.40.00	-Of a fat content, by weight, exceeding 6 % but not exceeding 10 %
	0401.50.00	-Of a fat content, by weight, exceeding 10 %
04.06		Cheese and Curd.
	0406.10.00	-Fresh (unripened or uncured) cheese including whey cheese, and curd
04.07		Birds' eggs, in shell, fresh, preserved or cooked.
		- Fertilised eggs for incubation :
	0407.11.00	-- Of fowls of the species Gallus domesticus
	0407.19.00	--Other
		- Other fresh eggs :
	0407.21.00	-- Of fowls of the species Gallus domesticus

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	0407.29.00	--Other
	0407.90.00	-Other
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
		-Others:
	0511.91.00	-- Fish Dust
		--Other:
	0511.99.90	---Other

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Note: If goods or articles as mentioned above under customs headings from 01.02 to heading 04.07 are supplied by hotel, restaurant, bar, guest house, cafeteria or other similar institutions, value added tax shall not be exempted.

Group 4: Agricultural Inputs

31.01	3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.
31.02		Mineral or chemical fertilisers, nitrogenous.
	3102.10.10 3102.10.91 3102.10.99	- - - Diesel Exhaust Fluid - - - Technical-Grade - - - Others
		-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:
	3102.21.00	--Ammonium sulphate
	3102.29.00	--Other
	3102.30.00	-Ammonium nitrate, whether or not in aqueous solution
	3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances
	3102.50.00	-Sodium nitrate
	3102.60.00	-Double salts and mixtures of calcium nitrate and ammonium nitrate
	3102.80.00	-Mixtures of urea and ammonium nitrate in

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		aqueous or ammoniacal solution
	3102.90.00	-Other including mixtures not specified in the foregoing Sub-headings
31.03		Mineral or chemical fertilisers, phosphatic.
		- Superphosphates :
	3103.11.00	--Containing by weight 35 % or more of diphosphorus pentaoxide (P ₂ O ₅)
	3103.19.00	--Other
	3103.90.00	-Other
31.04		Mineral or chemical fertilisers, potassic.
	3104.20.00	-Potassium chloride
	3104.30.00	-Potassium sulphate
	3104.90.00	-Other
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.
	3105.10.00	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg
	3105.20.00	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium
	3105.30.00	-Diammonium hydrogenorthophosphate (diammonium phosphate)
	3105.40.00	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium

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		hydrogenorthophosphate (diammonium phosphate)
		-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:
	3105.51.00	--Containing nitrates and phosphates
	3105.59.00	--Other
	3105.60.00	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium
	3105.90.00	-Other
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).
		-Other:
		--Insecticides:
	3808.91.90	---Other
	3808.92.00	-- Fungicides
	3808.93.00	--Herbicides, anti-sprouting products
	3808.99.00	--Products for killing mice
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.
		-Boxes, cases, crates and similar articles:
	3923.10.90	-Crates for eggs
48.19		Cartons, boxes, cases, bags and other

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		packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.
	4819.10.00	-Crates for eggs
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.
		-Of man-made textile materials:
	5608.11.00	--Made up fishing nets
82.01		Hand tools as the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
		-Spades and shovels:
	8201.10.10	--Spades
	8201.10.90	--Other
	8201.30.00	-Mattocks, picks, hoes and rakes
	8201.40.00	-Axes, bill hooks and similar hewing tools
	8201.50.00	-Secateurs and similar one-handed pruners and shears (Including poultry shears)
	8201.60.00	-Hedge shears, two-handed pruning shears and similar two-handed shears
		-Other hand tools of a kind used in agriculture, horticulture or forestry:
	8201.90.10	--Other hand tools of a kind used in

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		agriculture or horticulture
	8201.90.90	--Other
87.01		Tractors (other than tractors of 87.09)
		-Single axle tractors:
	8701.10.10	--Power tiller, mini tiller
	8701.10.90	--Other
	8701.20.00	-Road tractors for semi-trailers:
	8701.20.10	-of up to 18 kilo watts
	8701.30.00	-Track-laying tractors
		-Other, of an engine power:
	8701.91.00	--Not exceeding 18 kW
	8701.92.00	--Exceeding 18 kW but not exceeding 37 kW
	8701.93.00	--Exceeding 37 kW but not exceeding 75 kW
	8701.94.00	--Exceeding 75 kW but not exceeding 130 kW
	8701.95.00	--Exceeding 130 kW

- (1) Ready-made fish cages (7314.49.00), automatic feeder for feeding the fish food (8479.89.90).
- (2) Metal barrels required for bee farming and imported by bee farming industries (7310.10.00 and 7310.29.00), plates blocking the queen bees, beeswax foundation sheet roller, gear pump, wheel plate (7326.90.00), bee brush (9603.90.00), gear pump (8413.81.00).
- (3) Green House imported (Under HS 9406.10.10 and 9406.90.10).
- (4) by agricultural and horticultural firms
- (5) Tray used for sprouting or growing saplings or seeds (Under HS 3926.90.99).
- (6) .
- (7) Raw materials of food supplements under Chapter 23, 28 and 29 of customs tariff, animal fodder and food supplements under Under HS 2309..90.00, dust of limestone under HS

2521.00.00

- (8) Special kind of utensils (under HS 39.24 and 73.23) used for feeding food to hens/chicken and special kinds of utensils to feed water to hens/chicken except the common utensils.

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Group 5: Medicine, Medical and Similar Health Services		
28.04	2804.40.00	Oxygen gas
30.01		Glands and other organs for organo therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
	3001.20.00	-Extracts of glands or other organs or of their secretions
	3001.90.00	-Other
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.
		-Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:
	3002.11.00	-- Malaria diagnostic test kits
	3002.12.00	-- Antisera and other blood fractions
	3002.13.00	--Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale

	3002.14.00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale
	3002.15.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale
	3002.19.00	--Other
	3002.20.00	-Vaccines for human medicine
	3002.30.00	-Vaccines for veterinary medicine
		-Other:
	3002.90.10	--Diagnostic Kits
	3002.90.90	--Other
30.03		Medicaments (excluding goods of Heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
	3003.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
	3003.20.00	- Other, containing antibiotics
		- Other, containing hormones or other products of heading 29.37:
	3003.31.00	-- Containing insulin
	3003.39.00	-- Other
		-Other, containing alkaloids or derivatives thereof:
	3003.41.00	-- Containing ephedrine or its salts
	3003.42.00	--Containing pseudoephedrine (INN) or its salts

	3003.43.00	-- Containing norephedrine or its salts
	3003.49.00	--Other
	3003.60.00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter
		-Other:
	3003.90.10	--Homoeopathic medicaments (pure ayurvedic and yunani)
	3003.90.90	--Other
30.04		Medicaments (excluding goods of Heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale.
	3004.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
	3004.20.00	- Other, containing antibiotics
		- Other, containing hormones or other products of heading 29.37:
	3004.31.00	-- Containing insulin
	3004.32.00	--Containing corticosteroid hormones, their derivatives or structural analogues
	3004.39.00	-- Other
		-Other, containing alkaloids or derivatives thereof:
	3004.41.00	-- Containing ephedrine or its salts
	--- 3004.42.00	-- Containing pseudoephedrine (INN) or its

		salts
	3004.43.00	-- Containing norephedrine or its salts
	3004.49.00	-- Other
	3004.50.00	- Other, containing vitamins or other products of heading 29.36
	3004.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter
		-Other:
	3004.90.10	--Homoeopathic medicaments (Pure ayurvedic and yunani)
	3004.90.41	--Battisa, Drakshasab, Trifala, Kabjagar and Kesari Jeevan.
	3004.90.90	--Other
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
	3005.10.10	- - - Adhesive Gauge
	3005.10.20	- - - Adhesive Plaster
	3005.10.30	- - - Adhesive Tape
	3005.10.90	- - - Other
		-
	3005.90.10	- - - Medicated Cotton wool
	3005.90.20	- - - Bandage
	3005.90.30	- - - surgical tape
	3005.90.90	- - - Other

37.01		Photographic plates and film in the flat, sensitized, unexposed, of any materials other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.
	3701.10.00	-For X-ray
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.
		-Other:
	3824.99.00	--hemodialysis concentrate (solid or liquidified)
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.
	4014.10.00	-Sheath contraceptives
66.02		Walking-sticks, seat-sticks, whips, riding crops and the like.
	6602.00.10	- White cane to be used by blind
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars; side-cars.
		-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:
	8711.20.90	--Scooters made for use by person with disability

87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.
	8713.10.00	-Not mechanically propelled
87.14		parts and accessories of vehicles of Headings 87.11 to 87.13.
	8714.20.00	-Of carriages for disabled persons
90.21		Orthopedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.
	9021.50.00	-Pacemakers for stimulating heart muscles, excluding parts and accessories
	9021.90.10 9021.90.20 9021.90.30 9021.90.90	Baisakhi(sticks) Hearing Aid Vulbes and Stants (appliances implanted in the heart) - - Other
94.01	9401.80.10	Commode chair to be used by persons with disability
94.03	9403.20.10 9403.70.10	Metal walker to be used by persons with disability Plastic walker to be used by persons with disability

<p><u>Note:</u></p> <p>(1) Health Services.</p> <p>(2) sacks & bags of polymer, for keeping blood, required for blood donation service and imported by Nepal Red Cross Society (9018.90.00), transfusion set (9018.90.00), reagents (3822.00.00) and equipment, tools and chemicals required to make blood test reagent.</p> <p>(3) Equipment required for treatment of kidney disease.</p> <p>(4) Machineries used by the blind people (8471.90.00), Braille Notetaker (8471.30.00 and 8471.90.00), Braillo (braille printer) (8443.32.00 and 8443.39.00), Color, water and light signaling apparatus (8531.80.00), thermometer emitting sound (9025.19.00), Brailier (braille typewriter) (8472.90.00), braille watch (9102.99.00), Abacus (9017.20.00), magnifying glass (9013.80.00), braille campus (9014.10.00), braille embosser (8443.39.00), braille stencil machine (8472.10.00).</p> <p>(5) Raw materials, auxiliary raw materials and chemicals used in the manufacture of intraocular lens (IOL) and medicines under the chapters 28, 29 and 38 of harmonized code, and imported by the pharmaceutical industries themselves.</p> <p>(6) Packing materials and label required for manufacturing of medicines and imported by the pharmaceutical industries themselves.</p> <p>(7) Equipment under the heading 90.18 and 90.27 that are used in research and development activities by hospitals and pharmaceutical industries upon the recommendation of Department of Drug Administration and equipment and machineries, raw materials and auxiliary raw materials required for the manufacture of intraocular lens required for the treatment of eyes.</p> <p>(8) Plastic cases used in the production of packing materials of saline water imported by the industries manufacturing saline to be used as medicine, upon the recommendation of Department of Drug Administration.</p> <p>(9) Medical and Surgical equipment, tools and health equipment imported by Government Hospital, Hospital receiving Government Support of Fund and Community Hospital.</p> <p>(10) Hemodialysis machine, dialysis reprocessor, dialyzer and its tubing under the sub-heading 9018.90.00 to be used in treatment of kidney and imported by health</p>		

institutions having obtained the license from Nepal Government; Dialysis bed and chair under the sub-heading 9402.90.00; Echocardiographs under the sub-heading 9018.12.00 used for diagnosis and treatment of heart disease; videoscope, cathlab, heart lung machine, defibrillators under the sub-heading 9018.90.00; Positron Emission Tomography (PET) scan machine, computed tomography (C.T.) scan machine, memography under the sub-heading 9022.12.00 used in diagnosis and treatment of cancer; bresitherapy and linear accelerator under the sub-heading 9022.21.00; flow cytometer used, next generation sequencer, protein microarray platform and multiplex real time P.C.R., hematology analyzer, blood chemistry analyzer and immune chemistry analyzer under sub-heading 9018.19.00 used in diagnosis of disease; magnetic resonance Imaging (M.R.I.) machine under the sub-heading 9018.13.00.

- (11) Medicines under HS chapter 30, 39.26, 62.07, 62.08, 62.10 and materials used in medical and surgical works (P.P.E.) under HS 62.11, viral transport media, sub-heading 3221.00.00, P.C.R. test kit, R.D.T. test kit, P.C.R. reagent and extraction kits under HS 3822.00.00 surgical gloves under HS 4015.11.00 , face mask under HS 6307.90.20, autoclave machine under HS 8419.20.10, digital infrared thermometer (thermal gun) under HS 9025.11.00 and 9025.19.10, ventilator under HS 9019.20.00, portable P.C.R. machine under HS 9018.90.00 and portable goggles under HS 9004.90.00 required for prevention, control and treatment of COVID 19, if imported in the name of Ministry of Health or imported by any person or organization entity under the condition of handing over such as donation to the health institution or entity prescribed by Ministry of Health.

Group 6: Education	
(a)	Research related activities carried out in schools and universities.
(b)	Business or professional training or refresher training run by institutions having the full ownership of Government of Nepal.
(c)	Educational Services provided by Schools and Universities.
(d)	Transaction relating to hostel and canteen operated by the educational institutions themselves for their own purpose.

आन्तरिक राजस्व विभाग

Group 7: Books, Newspapers and Printed Materials		
48.01	4801.00.00	Newsprint, in rolls or sheets.
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.
	4901.10.00	-In single sheets, whether or not folded
		-Other:
	4901.91.00	--Dictionaries and encyclopaedias, and serial instalments thereof
	4901.99.00	--Other
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
	4902.10.00	-Appearing at least four times a week
	4902.90.00	-Other
49.04	4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.
49.10		Calendars of any kind, printed, including calendar blocks.
	4910.00.10	- Traditional calendars (Patro)
	4910.00.90	-Other

Note:

- (1) Printing and Publication of News papers

Group 8: Artistic and carving Services

- (a) Paintings, handicrafts, carving and similar other handicrafts and related services.

- (b) Entrance fee to libraries, museums, art museums and zoo.

Group 9: Passengers and Goods Transportation Services

Air Transport, Services provided by mechanical bridge, public transportation (except the cable car) and the cargo services for the purpose of export.

Group 10: Personal or Professional Services

Professional Services rendered by artists, sportspersons, writers, designers, translators, interpreters institutionally or personally; Services of supplying human resources to foreign countries.

आन्तरिक राजस्व विभाग

Group 11: Other Goods or Services		
A) Goods and Articles		
		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation; waste oils.
		--Other:
27.10	2710.19.70	---Jute batching oil and Textile Oil
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.
	4415.10.00	-Honey bee hive and T-Chest
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; bank Notes; cheque forms; stock, share or bond certificates and similar documents of title.
	4907.00.10	---Bank notes
	4907.00.20	- - -postage stamps of current or new issue in the country in which they have, or will have, a recognized face value or unused postage stamps
	4907.00.30	- - - stamp-impressed paper (<i>hawai pattra</i>)
	4907.00.40	- - -Passport

(Unofficial Translation)

	4907.00.50	- - -Excise stamps
	4907.00.60	- - -Cheque forms/cheque books
	4907.00.60	- - - stock, share or bond certificates
	4907.00.90	-Other
51.01		Wool, not carded or combed.
		-Greasy, including fleece-washed wool:
	5101.11.00	--Shorn wool
	5101.19.00	--Other
		-Degraded, not carbonised:
	5101.21.00	--Shorn wool
	5101.29.00	--Other
	5101.30.00	-Carbonized
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.
		-Single yarn, of uncombed fibres:
	5205.11.00	--Measuring 71.29 decitex or more (not exceeding 14 metric number)
	5205.12.00	--Measuring less than 71.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5205.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5205.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)

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	5205.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)
		-Single yarn, of combed fibres:
	5205.21.00	--Measuring 71.29 decitex or more (not exceeding 14 metric number)
	5205.22.00	--Measuring less than 71.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5205.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5205.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
		--Measuring less than 125 decitex but not less than 106.3 decitex (exceeding 80 metric number but not exceeding 94 metric number)
	5205.27.00	-- Measuring less than 106.38 decitex but not less than 3.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)
	5205.28.00	-- Measuring less than 3.33 decitex (exceeding 120 metric number)
		-Multiple (folded) or cabled yarn, of uncombed fibres:
	5205.31.00	--Measuring per single yarn 71.29 decitex or more (not exceeding 14 metric number per single yarn)
	5205.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)

(Unofficial Translation)

		--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	5205.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
	5205.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
		-Multiple (folded) or cabled yarn, of combed fibres:
		--Measuring per single yarn 71.29 decitex or more (not exceeding 14 metric number per single yarn)
	5205.42.00	--Measuring per single yarn less than 71.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
		--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	5205.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
	5205.46.00	--Measuring per single yarn less than 125 decitex but not less than 106.3 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)
	5205.47.00	--Measuring per single yarn less than 106.3

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		decitex but not less than 3.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)
		-- Measuring per single yarn less than 3.33 decitex (exceeding 120 metric number per single yarn)
52.07		Cotton yarn (other than sewing thread) put up for retail sale.
	5207.10.00	-Containing 85% or more by weight of cotton
	5207.90.00	-Other
53.06		Flax yarn
	5306.10.00	-Single
	5306.20.00	-Multiple (folded) or cabled
53.07		Yarn of jute or of other textile bast fibres of Heading 53.03.
	5307.10.00	-Single
	5307.20.00	-Multiple (folded) or cabled
53.10		Woven fabrics of jute or of other textile bast fibres of Heading 53.03.
	5310.10.00	-Unbleached
	5310.90.00	-Other
62.11		Track suits, ski suits and swimwear; other garments.
		-Other garments, men's or boys' :
	6211.32.20	-- <i>Lungi and Dhoti</i>
	6211.42.20	<i>Sari, Lungi and Dhoti</i>
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.

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		-Natural pearls
		-Cultured pearls:
	7101.21.00	--Unworked
	7101.22.00	--Worked
71.02		Diamonds, whether or not worked, but not mounted or set
	7102.10.00	-Unsorted
		-Industrial:
	7102.21.00	--Unworked or simply sawn, cleaved or bruted
	7102.29.00	--Other
		-Non-industrial:
	7102.31.00	--Unworked or simply sawn, cleaved or bruted
	7102.39.00	--Other
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.
	7103.10.00	-Unworked or simply sawn or roughly shaped
		-Otherwise worked:
	7103.91.00	--Rubies, sapphires and emeralds
	7103.99.00	--Other
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.
	7105.10.00	-Of diamonds
	7105.90.00	-Other
		II.-PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL
71.06		Silver (including silver plated with gold or

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		platinum), unwrought or in semi-manufactured forms, or in powder form.
	7106.10.00	-Powder
		-Other:
	7106.91.00	--Unwrought
	7106.92.00	--Semi-manufactured
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.
		-Non-monetary:
	7108.11.00	--Powder
	7108.12.00	--Other unwrought forms
	7108.13.00	--Other semi-manufactured forms
	7108.20.00	-Monetary
71.09	7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.
		III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.
		-Of precious metal whether or not plated or clad with precious metal:
	7113.11.00	--Of silver, whether or not plated or clad with other precious metal
	7113.19.10	--Of other precious metal, whether or not plated with precious metal, whether or not clad with precious metal
	7113.19.90	---Of gold
		---Of other precious metal

(Unofficial Translation)

	7113.20.00	-Of base metal clad with precious metal
71.18		Coin
	7118.90.00	-Other
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.
	8401.10.00	-Nuclear reactors
	8401.20.00	-Machinery and apparatus for isotopic separation, and parts thereof
	8401.30.00	-Fuel elements (cartridges), non-irradiated
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.
		-Steam or other vapour generating boilers:
	8402.11.00	--Water tube boilers with a steam production exceeding 5 ton per hour
	8402.12.00	--Watertube boilers with a steam production not exceeding 5 ton per hour
	8402.19.00	--Other vapour generating boilers, including hybrid boilers
	8402.20.00	-Super-heated water boilers
84.03		Central Heading boilers other than those of heading 84.02.
	8403.10.00	-Boilers
84.04		Auxiliary plant for use with boilers of Heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.
	8404.10.00	-Auxiliary plant for use with boilers of Heading

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		84.02 or 84.03
	8404.20.00	-Condensers for steam or other vapour power units
84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.
	8405.10.00	-Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
84.06		Steam turbines and other vapour turbines.
	8406.10.00	-Turbines for marine propulsion
		-Other turbines:
	8406.81.00	--Of an output exceeding 40 MW
	8406.82.00	--Of an output not exceeding 40 MW
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.
	8407.10.00	-Aircraft engines
84.09		Parts suitable for use solely or principally with the engines of Heading 84.07 or 84.08.
	8409.10.00	-For aircraft engines
84.10		Hydraulic turbines, water wheels, and regulators therefor.
		-Hydraulic turbines and water wheels:
	8410.11.00	--Of a power not exceeding 1,000 kW
	8410.12.00	--Of a power exceeding 1,000 kW but not exceeding 10,000 kW
	8410.13.00	--Of a power exceeding 10,000 kW
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.

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		-Other centrifugal pumps:
		--To be run on gasoline
	8413.70.11	---of a capacity of 2 to 8 Horse Power
	8413.70.90	--DC water pump
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.
	8416.10.00	-Furnace burners for liquid fuel
	8416.20.00	-Other furnace burners, including combination burners
	8416.30.00	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
84.17		Industrial or laboratory furnaces and ovens, including incinerators non-electric.
		-Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals
	8417.20.00	-Bakery ovens, including biscuit ovens
	8417.80.00	-Other
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of Heading 51),for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters,

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		non-electric.
	8419.20.00	-Medical, surgical or laboratory sterilisers
		-Dryers:
	8419.31.00	--For agricultural products
	8419.32.00	--For wood, paper pulp, paper or paperboard
	8419.39.00	--Other
	8419.40.00	-Distilling or rectifying plant
	8419.50.00	-Heat exchange units
	8419.60.00	-Machinery for liquefying air or gas
		-Other machinery, plant and equipment:
	8419.81.00	--For making hot drinks or for cooking or heating food
	8419.89.00	--Other
84.20		Calendering or other rolling machines other than for metals or glass, and cylinders therefor.
	8420.10.00	-Calendering or other rolling machines
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.
		-Centrifuges, including centrifugal dryers:
	8421.11.00	--Cream separators
	8421.12.00	--Clothes-dryers
	8421.19.00	--Other
		-Filtering or purifying machinery and apparatus for liquids:
	8421.21.00	--For filtering or purifying water
	8421.22.00	--For filtering or purifying beverages other than water
		-Filtering or purifying machinery and apparatus

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		for gases:
	8421.39.00	--Other
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.
		-Dish washing machines:
	8422.19.00	--Other
	8422.20.00	-Machinery for cleaning or drying bottles or other containers
	8422.30.00	-Machinery for filling, closing, sealing, or labelling bottles, can, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages
	8422.40.00	-Other packing or wrapping machinery (including heat- shrink wrapping machinery)
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.
		-Other weighing machinery:
	8423.89.00	--Other
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.

(Unofficial Translation)

		-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:
	8426.11.00	--Overhead travelling cranes on fixed support
	8426.12.00	--Mobile lifting frames on tyres and straddle carriers
	8426.19.00	--Other
	8426.20.00	-Tower cranes
	8426.30.00	-Portal or pedestal jib cranes
		-Other machinery, self- propelled:
	8426.41.00	--On tyres
	8426.49.00	--Other
		-Other machinery:
	8426.91.00	--Designed for mounting on road vehicles
	8426.99.00	--Other
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).
		-Other continuous-action elevators and conveyors, for goods or materials:
	8428.31.00	--Specially designed for underground use
	8428.32.00	--Other, bucket type
	8428.33.00	--Other, belt type
	8428.39.00	--Other
	8428.40.00	-Escalators and moving walkways
	8428.60.00	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars
	8428.90.00	-Other machinery
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels,

(Unofficial Translation)

		excavators, shovel loaders, tamping machines and road rollers.
		-Bulldozers and angledozers:
	8429.11.00	--Track laying
	8429.19.00	--Other
	8429.20.00	-Graders and levellers
	8429.30.00	Scrapers
	8429.40.00	-Tamping machines and road rollers
		-Mechanical shovels, excavators and shovel loaders:
	8429.51.00	--Front-end shovel loaders
	8429.52.00	--Machinery with a 3600-revolving superstructure
	8429.59.00	--Other
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores;
	8430.10.00	-Pile-drivers and pile-extractors
	8430.20.00	-Snow- ploughs and snow- blowers
		-Coal or rock cutters and tunneling machinery:
	8430.31.00	--Self-propelled
	8430.39.00	--Other
		-Other boring or sinking machinery:
	8430.41.00	--Self-propelled
	8430.49.00	--Other
	8430.50.00	-Other machinery, self-propelled
		-Other machinery, not self-propelled:
	8430.61.00	--Tamping or compacting machinery
	8430.69.00	--Other
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-

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		ground rollers.
	8432.10.00	-Ploughs
		-Harrows, scarifiers, cultivators, weeders and hoes:
	8432.21.00	--Disc harrows
	8432.29.00	--Other
		-Seeders, planters and transplanters:
	8432.31.00	--No-till direct seeders, planters and transplanters
	8432.39.00	--Other
		-Manure spreaders and fertilizer distributors:
	8432.41.00	--Manure spreaders
	8432.42.00	--Fertilizer distributors
	8432.80.00	-Other machinery
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of Heading 84.37.
		-Mowers for lawns, parks or sports-grounds:
	8433.11.00	--Powered, with the cutting device rotating in a horizontal plane
	8433.19.00	--Other
	8433.20.00	-Other mowers, including cutter bars for tractor mounting
	8433.30.00	-Other haymaking machinery
	8433.40.00	-Straw or fodder balers, including pick-up balers
		-Other harvesting machinery; threshing machinery:
	8433.51.00	--Combine harvester-threshers
	8433.52.00	--Other threshing machinery

(Unofficial Translation)

	8433.53.00	--Root or tuber harvesting machines
	8433.59.00	--Other
	8433.60.00	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce
84.34		Milking machines and dairy machinery.
	8434.10.00	-Milking machines
	8434.20.00	-Dairy machinery
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.
	8435.10.00	-Machinery
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.
	8436.10.00	-Machinery for preparing animal feeding stuffs
		-Poultry-keeping machinery; poultry incubators and brooders:
	8436.21.00	--Poultry incubators and brooders
	8436.29.00	--Other
	8436.80.00	-Other machinery
		-Parts :
	8436.91.00	--Of poultry-keeping machinery or poultry incubators and brooders
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm- type machinery.

(Unofficial Translation)

	8437.10.00	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
	8437.80.00	-Other machinery
84.38		Machinery, not specified or included elsewhere in this Chapter for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.
	8438.10.00	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products
	8438.20.00	-Machinery for the manufacture of confectionery, cocoa or chocolate
	8438.30.00	-Machinery for sugar manufacture
	8438.40.00	-Brewery machinery
	8438.50.00	-Machinery for the preparation of meat or poultry
	8438.60.00	-Machinery for the preparation of fruits, nuts or vegetables
		-Other machinery:
	8438.80.10	--Tea shorting Machine, C.T.C.Machine, Tea fermenting Machine, Tea Drier Machine, L.T.P. Machine
	8438.80.90	--Other Machinery
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.
	8439.10.00	-Machinery for making pulp of fibrous cellulosic material
	8439.20.00	-Machinery for making paper or paperboard
	8439.30.00	-Machinery for finishing paper or paperboard

(Unofficial Translation)

84.40		Book-binding machinery, including book sewing machines.
	8440.10.00	-Machinery
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.
	8441.10.00	-Cutting machines
	8441.20.00	-Machines for making bags, sacks or envelopes
	8441.30.00	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding
	8441.40.00	-Machines for moulding articles in paper pulp, paper or paperboard
	8441.80.00	-Other machinery
84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).
	8442.30.00	-Machinery, apparatus and equipment
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of Heading 84.42; other printers, copying machines, and facsimile machines, whether or not combined; parts and accessories thereof.
		-Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:

(Unofficial Translation)

	8443.11.00	--Offset printing machinery, reel-fed
	8443.12.00	--Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)
	8443.13.00	--Other offset printing machinery
	8443.14.00	--Letterpress printing machinery, reel fed, excluding flexographic printing
	8443.15.00	--Letterpress printing machinery, other than reel fed, excluding flexographic printing
	8443.16.00	--Flexographic printing machinery
	8443.17.00	--Gravure printing machinery
	8443.19.00	--Other
84.44	8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.
84.45		Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weftwinding) machines and machines for preparing textile yarns for use on the machines of Heading 84.46 or 84.47.
		-Machines for preparing textile fibers:
	8445.11.00	--Carding machines
	8445.12.00	--Combing machines
	8445.13.00	--Drawing or roving machines
	8445.19.00	--Other
84.46		Weaving machines (looms).
	8446.10.00	-For weaving fabrics of a width not exceeding 30 cm

(Unofficial Translation)

		-For weaving fabrics of a width not exceeding 30 cm. , shuttle type:
	8446.21.00	--Power looms
	8446.29.00	--Other
	8446.30.00	-For weaving fabrics of a width exceeding 30 cm, shuttleless type
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.
		-Circular knitting machines:
	8447.11.00	--With cylinder diameter not exceeding 165 mm
	8447.12.00	--With cylinder diameter exceeding 165 mm
	8447.20.00	-Flat knitting machines; stitch- bonding machines
	8447.90.00	- Other
84.49	8449.00.00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.
	8449.00.10	- - - Face mask manufacturing machine
	8449.00.90	- - - Other
84.51		Machinery (other than machines of Heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum;

(Unofficial Translation)

		machines for reeling, unreeling, folding, cutting or pinking textile fabrics.
		-Drying machines:
	8451.29.00	--Other
	8451.30.00	-Ironing machines and presses (including fusing presses)
	8451.40.00	-Washing, bleaching or dyeing machines
	8451.50.00	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics
	8451.80.00	-Other machinery
84.52		Sewing machines, other than book- sewing machines of Heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.
	8452.21.00	--Automatic units
	8452.29.00	--Other
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.
	8453.10.00	-Machinery for preparing, tanning or working hides, skins or leather
	8453.20.00	-Machinery for making or repairing footwear
	8453.80.00	-Other machinery
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.
	8454.10.00	-Converters
	8454.20.00	-Ingot moulds and ladles
	8454.30.00	-Casting machines

(Unofficial Translation)

84.55		Metal-rolling mills and rolls therefor.
	8455.10.00	-Tube mills
		-Other rolling mills:
	8455.21.00	--Hot or combination hot and cold
	8455.22.00	--Cold
	8455.30.00	-Rolls for rolling mills
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.
		Operated by laser or other light or photon beam processes :
	8456.11.00	--Operated by laser
	8456.12.00	--Operated by other light or photon beam processes
	8456.20.00	-Operated by ultra-sonic processes
	8456.30.00	-Operated by electro-discharge processes
	8456.40.00	-Operated by plasma arc processes
	8456.50.00	-Water-jet cutting machines
	8456.90.00	-Other
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.
	8457.10.00	-Machining centres
	8457.20.00	-Unit construction machines (single station)
	8457.30.00	-Mulit-station transfer machines
84.58		Lathes (including turning centres) for removing metal.
		-Horizontal lathes:

(Unofficial Translation)

	8458.11.00	--Numerically controlled
	8458.19.00	--Other
		-Other lathes:
	8458.91.00	--Numerically controlled
	8458.99.00	--Other
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of Heading 84.58.
	8459.10.00	-Way-type unit head machines
		-Other drilling machines:
	8459.21.00	--Numerically controlled
	8459.29.00	--Other
		-Other boring-milling machines:
	8459.31.00	--Numerically controlled
	8459.39.00	--Other
		-Other boring machines:
	8459.41.00	--Numerically controlled
	8459.49.00	--Other
		-Milling machines, knee-type:
	8459.51.00	--Numerically controlled
	8459.59.00	--Other
		-Other milling machines
	8459.61.00	--Numerically controlled
	8459.69.00	--Other
	8459.70.00	-Other threading or tapping machines
84.65		Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.

(Unofficial Translation)

		-Other:
	8465.92.00	--Planning, milling or moulding (by cutting) machines
84.70	8470.90.00	- Cash machine
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.
	8474.10.00	-Sorting, screening, separating or washing machines
	8474.20.00	-Crushing or grinding machines
		-Mixing or kneading machines:
	8474.31.00	--Concrete or mortar mixers
	8474.32.00	--Machines for mixing mineral substances with bitumen
	8474.39.00	--Other
	8474.80.00	-Other machinery
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.
	8475.10.00	-Machines for assembling electric or electronic lamps, tubes or valves of flash-bulbs, in glass envelopes
		-Machines for manufacturing or hot working glass

(Unofficial Translation)

		or glassware :
	8475.21.00	--Machines for making optical fibres and preforms thereof
	8475.29.00	--Other
	8475.90.00	-Other
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.
	8477.10.00	-Injection-moulding machines
	8477.20.00	-Extruders
	8477.30.00	-Blow moulding machines
	8477.40.00	-Vacuum moulding machines and other thermoforming machines
		-Other machinery for moulding or otherwise forming:
	8477.51.00	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes
	8477.59.00	--Other
	8477.80.00	-Other machinery
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.
	8478.10.00	-Machinery
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.
	8479.10.00	-Machinery for public works, building or the like
	8479.20.00	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils

(Unofficial Translation)

	8479.30.00	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork
	8479.40.00	Rope or cable-making machines
		-Other machines and mechanical appliances:
	8479.81.00	--For treating metal, including electric wire coilwinders
	8479.82.00	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines
		--Other:
	8479.89.10	---Machinery of shop Industry
	8479.89.20	---Semens Ceiling Filling Machine
	8479.89.30	---Garbage Treatment and Recycle machine
	8489.89.40	---Garbage Compactor machine
	8489.89.50 8489.89.70 8489.89.80	---Machinery for medicine production - - - machinery for bio- fuel production - - - machinery for bag production using jute or clothes
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.
	8480.10.00	-Moulding boxes for metal foundry
	8480.20.00	-Mould bases
	8480.30.00	-Moulding patterns
		-Moulds for metal or metal carbides:
	8480.41.00	--Injection or compression types

(Unofficial Translation)

	8480.49.00	--Other
	8480.50.00	-Moulds for glass
	8480.60.00	-Moulds for mineral materials
		-Moulds for rubber or plastics:
	8480.71.00	--Injection or compression types
	8480.79.00	-- Other electric generating sets and rotary sets
85.02		-Other generating sets
	8502.31.00	--Wind-powered
85.03		
	8503.00.00	- Accessories and parts of wind-mill producing electricity from wind, parts of electric transformers, static converters (like: rectifier) and inductors.
85.04	8504.40.90	- Solar Charge Controller, Solar Inverter with capacity exceeding 80%.
85.14	8514.10.30	Electric crematorium machine for human dead body
85.41	8541.40.00	-Photosensitive semi-conductor devices, including photovoltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (LED)
		-Solar Panel and Module
87.02		Motor vehicles for the transport of ten or more persons, including the driver.
		-With only compression-ignition internal combustion piston engine (diesel or semi-diesel):
	8702.10.40	-- Ambulance and Hearse (Sab-bahan)
		-With both compression-ignition internal combustion piston engine (diesel or semi-diesel)

(Unofficial Translation)

		and electric motor as motors for propulsion:
	8702.20.40	-- Ambulance and hearse (Sab-bahan)
		-With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:
	8702.30.40	-- Ambulance and hearse (Sab-bahan)
		-With only electric motor for propulsion:
	8702.40.40	-- Ambulance and hearse (Sab-bahan)
		-Other:
	8702.90.40	-- Ambulance and hearse (Sab-bahan)
87.03		Motor cars and other motor vehicles principally designed for the transports of persons (other than those of Heading 87.02), including station wagons and racing cars.
		-Vehicles specially designed for travelling on snow; golf cars and similar vehicles:
	8703.21.90	-- Ambulance and hearse (Sab-bahan)
	8703.22.00	--Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc
	8703.23.00	--Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc
	8703.24.00	--Of a cylinder capacity exceeding 3000 cc
		-Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semidiesel:
	8703.31.00	--Of a cylinder capacity not exceeding 1500 cc
	8703.32.00	--Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc
	8703.33.00	--Of a cylinder capacity exceeding 2500 cc
		-Other vehicles, with only electric motor for

(Unofficial Translation)

		propulsion
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work shops, mobile radiological units).
	8705.30.00	-Fire fighting vehicles
87.06		Chassis fitted with engines, for the motor vehicles of Headings 87.01 to 87.05.
	8706.00.50	
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (Including satellites) and suborbital and spacecraft launch vehicles.
		-Helicopters:
	8802.11.00	--Of an unladen weight not exceeding 2,000 kg.
	8802.12.00	--Of an unladen weight exceeding 2,000 kg.
	8802.20.00	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.
	8802.30.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg. but not exceeding 15,000 kg.
	8802.40.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.
	8805.10.00	-Aircraft launching gear and parts thereof; deckarrestor or similar gear and parts thereof

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(B) Other Goods and Services

1. Agricultural products storage service to be provided by cold stores.
2. Postal Services (only those operated by Government of Nepal).
 - (a) Services of conveyance or transfer of letters, money and postal packages.
 - (b) Other services as required for the services of conveyance or transfer of letters, money and postal packages.
3. Services provided by local level, state level and Government of Nepal.
4. Financial services, life insurance services, accidental insurance services, medical insurance services, reinsurance services, agricultural crops insurance, fruits insurance, bee insurance, livestock insurance, fowl insurance, fishery insurance, micro insurance, clearing house services, money transfer services, capital market business, securities business, merchant banking business, commodity future market and securities and commodity agent business.
5. Parts and auxiliary goods under the heading 87.08 used in electric rickshaw and imported by the industries registered with an objective to manufacture electric rickshaw in Nepal, for the purpose of manufacture.
6. Following goods used for the generation of electricity from solar power and operating from solar power as well as using for solar heat energy production, under following sub-heading imported on the recommendation of Alternative Energy Promotion Center:
 - (A) 7410.21.00, 7607.19.00, 8403.10.00, 8403.90.00, 8412.80.00, 8419.31.00, and 8516.60.00
 - (B) Lithium Ion Battery under customs sub-heading 8507.60.00, to be used in solar tuki, of capacity less than 12 volt and 10 amperes.
7. Spare parts to be used for industrial purpose and imported by jute industries on the recommendation of Department of Industries.
8. Woolen carpet and woolen carpet weaving, dying, washing and knitting.
9. Woolen yarn to be used in hand knitting sweater (except artificial and acrylic) within the country.
10. Goods received in donation for natural calamities or philanthropic purpose, as approved by the Ministry of Finance, Government of Nepal.
11. Goods that do not attract customs duty and are imported for personal purpose under the Luggage and Baggage Order facility.

12. Value Added Tax shall be exempted on imports of construction equipment, machinery tools and other equipment related thereof required for the hydro-power projects, on the recommendation of Investment Board of Nepal if the project is operated upon the approval of the Board, on the recommendation of Alternative Energy promotion Center if the project is operated upon the approval of the Center, and on the recommendation of Department of Electricity Development in case of other projects.
13. If diplomatic mission or donor agency transfers the motor vehicles, not older than ten years since the year of its first production, that they imported with diplomatic facility or tariff facility to any project as per the approved annual program of such project and converts the number plate into governmental plates; or if the motor vehicle, not older than ten years since the year of its first production, imported in the name of any project under full or partial tariff facility (except those imported on inventory or bank guarantee) is transferred to any governmental body by converting to government number plate with the approval of Ministry of Finance, Government of Nepal upon the completion of the project, the value added tax shall be exempted.
14. If any diplomatic body, project, person and other body (governmental as well as non-governmental organization) intends to scrap and cancel the registration of any motor vehicle imported by them under tariff facility, which is older than fifteen years from the year of its first production, with the approval of Ministry of Finance such that it cannot be re-used, the value added tax shall not be levied on such a motor vehicle.
15. If the owner of a motor vehicle imported by a citizen of Nepal for personal use with the enjoyment of value added tax exemption dies and the motor vehicle has to be transferred to the husband or wife of the owner of motor vehicle, the value added tax shall not be levied on such a motor vehicle on the basis of the approval of the Department.
16. Value Added Tax to be levied on import of a bus with the capacity of 30 seats or more shall be exempted on the import of one such bus by a community educational institution for the purpose of transporting the students, on the recommendation of Ministry of Education, Science and Technology, Government of Nepal. Entire Value Added Tax as per the prevailing laws shall be levied if transferred or sold or transferred in any manner prior to completion of ten years.

17. If any industries that have not enjoyed the facility of bonded warehouse or cash deposit (passbook), import the raw materials, auxiliary raw materials, and packaging materials that are not produced in Nepal, required for the production of goods to be exported by them and export the goods produced from such raw materials in accordance with such procedures and within such period as prescribed, the value added tax levied on such raw materials, auxiliary raw materials and packaging materials at the customs points while importing shall be refunded from the customs point by publishing a gazette notification on the goods as prescribed on such gazette notice, from such a date and on such pro rata as prescribed in the gazette notice.
18. The following goods to be imported in the name of head office of Nepal Army, Armed Police Force and Nepal Police shall be exempted from value added tax on the recommendation of concerned Ministry:
- (a) Ammunitions, arms, gunpowder, explosives and their spare parts, special kind of oil, accessories, explosives to be used by Nepal Army, Armed Police Force and Nepal Police; raw materials required to produce army materials and machineries, tools and spare parts use for security; and armored personal carrier, motor vehicles, arms ammunitions and all other kinds of goods taken by mentioning in the record for use by the battalions of Nepal Army, Armed Police Force and Nepal Police deployed as peace keepers on the request of United Nations.
 - (b) Machineries and equipment required for maintaining peace and security, crowd control materials, equipment and other goods required for investigation of crimes, and communication materials to be used by personnel of Nepal Army, Armed Police Force and Nepal Police, on the recommendation of Ministry of Communication.
 - (c) Such equipment, materials, drugs and related goods as required for the treatment of personnel of Nepal Army, Armed Police Force and Nepal Police and of horses.
 - (d) Goods used in the exercise and training of personnel of Nepal Army, Armed Police Force and Nepal Police.
 - (e) Heavy earth moving plant, tool and parts related thereto used in engineering survey and construction works carried out by Nepal Army, optical equipment and such defense store goods as specified by the Ministry of Defense.
 - (f) Camping equipment used by Nepal Army and various goods required for special force

and paratroopers.
(g) Aircrafts, helicopters and their spare parts, parachute (including bags), tools, lubricants and ground equipment imported in the name of Nepal Army.
(h) Equipment and tools required for the operation of hospitals.
(i) Goods required for scientific laboratories.
(j) Goods used in natural calamity relief works.
19. Machines purchased by the industries re-processing the batteries, provided that the machines are purchased for that purpose.
20. If the industries producing plastic bags, if replace such plastic bags to manufacture cotton, jute or paper bags or other environment friendly bags, machines required for such manufacture.

Group 12: Buildings and Land
(a) Purchase, sale and rental of buildings and land (except the services provided by hotel, guesthouse and apartments, and by entities carrying on business similar to hotel, guest house).
Group 13: Betting, Casino and Lotteries
(a) Activities relating to facilities provided to carry out bets or gambling, and lottery.
<u>Note:</u>
(1) With regard to goods in the foregoing Group 1 to 11, nothing shall obstruct to prevent from providing exemption to goods upon matching the sub-heading and both the name and details of goods in regard to goods whose names or details have been mentioned under the 4 digit heading and 8 digit subheading; and to goods under sub-heading "Others" without the name or details specifically mentioned. The Department may, as required, and in consultation with the Department of Customs, alter and revise the interpretation of the goods and services enjoying tax emption and the Harmonized Code of Commodities.
(2) If the Government of Nepal considers reasonable to grant any exemption to any taxable goods or to refund tax, it may grant such exemption by publishing a notice in the Nepal Gazette.

⁶Schedule-2

(Relating to Sub-section (2) of Section 7)

Goods and Services subject to Zero Rate

1. **Goods exported from Nepal:** If it is proved that goods are supplied as follows:
 - (a) Exported outside Nepal, or
 - (b) Goods in store in the international flight whose destination is outside Nepal, or
 - (c) Goods kept for retail sale or supply or consumption in international flight whose destination is outside Nepal.
2. **Services to be supplied to persons outside Nepal:**
 - (a) A supply of services by a person residing in Nepal to a person outside Nepal, who has no business transaction, business representative or legally recognized agent in Nepal.
 - (b) A supply of goods or services by a person who is residing and is registered in Nepal to a person who is residing outside Nepal.
3. Goods or services imported by a person or mission enjoying diplomatic facility and a person serving in a diplomatic mission enjoying tariff facility, on the recommendation of the Ministry of Foreign Affairs, Government of Nepal.
4. If any previous treaty or agreement provides for the sales tax exemption on imports, and local purchase is made from the registered taxpayers, on the recommendation of the concerned project, the facility of zero rate shall be provided on such supplies, so long as such treaty or agreement is in effect.
5. Raw materials to be sold to and goods manufactured by any industries established pursuant to the laws in force and operated in the special economic zone.
6.Deleted by Financial Act 2077(2020).
7. If the battery used in the equipment and mechanism generating energy from solar power is produced by any domestic industry and is to be supplied by that industry, the facility of zero rate shall be provided to that industry on that transaction on the recommendation of Alternative Energy Promotion Center and in accordance with the procedures specified by the Department.

⁶ Updated up to Financial Act 2077(2020).

8. If any machinery, equipment, tools and their spare parts, machines, penstock pipes or iron sheets used for manufacturing the goods thereof as required for hydro power projects are produced by any domestic industry and are to be supplied by that industry, the facility of zero rate shall be provided to that industry on that transaction, on the recommendation of the Alternative Energy Promotion Centre, in the case of a project that is operated with the approval of that Centre, and on the recommendation of the Department of Electricity Development, in the case of projects other than those operated with the approval of the Alternative Energy Promotion Centre and in accordance with the procedures specified by the Department.
9. If carving, painting, handicrafts, and similar other handicrafts produced by a cottage and small scale industry within Nepal are exported through a licensed export trading house of Nepal, the value added tax paid on the raw materials used in the manufacture of such goods shall be refunded after fulfilling the procedures specified by the Inland Revenue Department.
10. The value added tax paid on the import or local purchase of scooters used by persons with disabilities shall, if such scooters are registered in their name in the Office of Transport Management, be refunded on the recommendation of the Women, Children and Social Welfare or the Chief District Officer of the concerned district, from the concerned Customs Office in case of the value added tax paid on import and from the Inland Revenue Department in case of value added tax paid on local purchase. If such goods are sold to any persons other than the persons with disabilities, the refunded value added tax shall be recovered.
- ⁷11. If any machinery, equipment and construction materials as provided in the approved master list and required for the operation of the project in Nepal as per the bilateral or multilateral agreement upon obtaining the tax exempt approval from Ministry of Finance, Government of Nepal, is manufactured in domestic industry and is supplied to concerned project directly or through the contractor of such project from such domestic industry, the facility of zero rate shall be made available as prescribed by the Department.

⁷ Added by Financial Act 2077(2020).