

APPLICATION FOR PERMANENT ACCOUNT NUMBER (PAN)

Partnership Firms / Private Limited Companies / Public Limited Companies / Corporations / Cooperatives / Charity Organisations / Hospitals / Educational Institutions / NGOs / INGOs

The Chief of the Inland Revenue Office

I, with the following details, want to be registered for Income Tax only, or Income Tax and Value Added Tax.
The details declared in this form are correct and latest to the best of my knowledge.

PAN

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Official Use only

Fill fields marked with * only if applicable

1. APPLICANT'S IDENTIFICATION

A) NAME OF THE APPLICANT

Nepali	
English	

B) REGISTRATION DETAILS

Registration Date	Office and Place	Registration No.

C) BUSINESS START DATE OR EXPECTED START DATE

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2. ADDRESS OF HEAD OFFICE

	Location	Mailing Address*
House No./Block No.		
Ward No.		
Street		
<input type="checkbox"/> Metropolitan / <input type="checkbox"/> Sub-Metropolitan <input type="checkbox"/> Municipality / <input type="checkbox"/> VDC		
District		
Area		
Telephone		P.O. Box
Fax*	E-mail*	

3. MAIN PLACE OF BUSINESS

(Fill in only if different than head office)

	Location	Mailing Address*
House No./Block No.		
Ward No.		
Street		
<input type="checkbox"/> Metropolitan / <input type="checkbox"/> Sub-Metropolitan <input type="checkbox"/> Municipality / <input type="checkbox"/> VDC		
District		
Area		
Telephone		P.O. Box
Fax*	E-mail*	

4. TYPE OF BUSINESS ORGANIZATION

(Tick one only)

- | | | |
|--|--|---------------------------------------|
| <input type="checkbox"/> Private Limited Company | <input type="checkbox"/> Public Limited Company | <input type="checkbox"/> Cooperatives |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Partnership Firm | |
| <input type="checkbox"/> Charity Organisation | <input type="checkbox"/> Educational Institution | <input type="checkbox"/> Hospital |
| <input type="checkbox"/> NGO | <input type="checkbox"/> INGO | <input type="checkbox"/> Others _____ |

Fill in Annex 3 if Partnership Firm.

5. BUSINESS DESCRIPTION

	Official Use only			

Business has Branch(es), Yes No . If Business has Branch(es), fill in Annex 2

Are you exempted from paying income tax? Yes No Since When:

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6. BUSINESS DETAILS (PROVIDE YOUR BEST ESTIMATE)

	Last 12 Months	Next 3 Months (expected)
Total taxable Turnover (incl. Export)		
Total Income Tax exempted Turnover (incl. Export)		
Total VAT exempted Turnover (incl. Export)		
Total Received Amount		
Total assessable Income		
Total taxable Income		
Total Export		

7. MANAGING DIRECTOR / CEO

A) NAME

	First Name	Middle Name	Last Name
Nepali			
English			

B) APPOINTMENT DATE

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C) NATIONALITY

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D) IDENTIFICATION DOCUMENT

Document Type	ID No.	Issuing Office and Place	Issuing Date

E) ADDRESS

	Location	Mailing Address*
House No./Block No.		
Ward No.		
Street		
<input type="checkbox"/> Metropolitan / <input type="checkbox"/> Sub-Metropolitan <input type="checkbox"/> Municipality / <input type="checkbox"/> VDC		
District		
Telephone		P.O. Box
Fax*		E-mail*

8. CONTACT PERSON FOR INCOME TAX PURPOSES (IF DIFFERENT THAN MANAGING DIRECTOR / CEO)

	First Name	Middle Name	Last Name
Name (Nepali)			
Name (English)			
Designation			
Telephone			
Fax*		E-mail*	

9. VAT REGISTRATION

A. Do you wish to be voluntarily registered? Yes No Effective Date:

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B. Contact person for VAT (Fill in only if different than contact person in 7. above)

	First Name	Middle Name	Last Name
Name (Nepali)			
Name (English)			
Designation			
Telephone			
Fax*		E-mail*	

10. INCOME TAX REGISTRATION NO. 11. VAT TPIN 12. APPLICATION DATE

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13. SIGNATURE OF APPLICANT

14. ORGANISATION STAMP

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A) NAME OF THE SIGNATORY

	First Name	Middle Name	Last Name
Nepali			
English			

B) POSITION

- Director Trustee Company Secretary
 Partner Authorised Personnel Other _____

15. OFFICIAL USE ONLY

(Not to be filled by Applicant)

Income Tax

Income Tax exempted	<input type="checkbox"/> Yes		
Effective Date of Income Tax Registration			
Approving Officer		Date	
IRD Office for Income Tax			
Deposit Amount in case of Foreigner			

VAT

Effective Date of VAT Registration			
IRD Office for VAT (Area Code)			
Filing Period for VAT			

DIRECTIVES

WHAT IS PAN (PERMANENT ACCOUNT NUMBER)

1. PAN is a unique identification number, which is issued to all the taxpayers and TDS withholding agents throughout the kingdom. PAN identifies each taxpayer or TDS withholding agent uniquely countrywide.
2. PAN is necessary to process taxpayers or TDS withholding agents using computer systems.
3. PAN is allotted only once in the lifetime of a taxpayer or TDS withholding agent. It never changes.

WHO MUST GET PAN

Companies and organization conducting business and non-business activities and who may have to pay income tax and VAT.

NOTE: taxpayers that are in possession of an Income Tax Registration Certificate and a TPIN must re-register. They will receive a new "Permanent Account Number (PAN) Registration Certificate" and a "PAN Card". PAN replaces their TPIN.

WHERE DO YOU REGISTER

Register in your Inland Revenue Office.

WHAT ELSE MUST BE SUBMITTED WHEN REGISTERING

1. Applicants for new registration
 - a) Copy of your Citizenship Certificate. Foreigners: any authentic identification document.
 - b) Copy of the Company Registration Certificate (if applicable).
 - c) Two identical passport size photos of the person who signs the application form. Partnership Firms: two identical size photos of each partner.
 - d) Proof of deposit if requested by your Inland Revenue Office (foreigners only).
 - e) Sketched map of the location of your main office or head office.
2. Applicants for re-registration
 - a) Copy of the Income Tax Registration Certificate with valid renewal.
 - b) Copy of the Registration Certificate (if applicable).
 - c) Two identical passport size photos of the person who signs the application form. Partnership Firms: two identical size photos of each partner.
 - d) Sketched map of the location of your main office or head office.

HOW DO YOU REGISTER

1. Fill in the "Application for Permanent Account Number (PAN)" form plus Annex 2 (if applicable) and Annex 3 (if Partnership Firm) and submit it along with the documents to your Inland Revenue Office.
2. An inland revenue official vets your application with regard to correctness and completeness.
3. If found correct and complete, you will receive a "Temporary Account Number Registration Certificate". It is valid for 3 months.
4. Fetch your "Permanent Account Number (PAN) Registration Certificate" and your "PAN Card" from your Inland Revenue Office within 3 months.

NOTE: You may send any authorised person to submit the application form and to fetch the "Permanent Account Number (PAN) Registration Certificate". However, you must send an authorisation letter (as per prescribed rule) with that person.

HOW DO YOU FILL IN THE FORM

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|--------------|--|
| Section 1 | Fill in name of company/organization, registration number and office, and registration date. |
| Section 2, 3 | No need to fill in the mailing address if it is identical to the location address.
Area means the area in which some districts are subdivided into. You may need to ask an inland revenue official for the correct area code. |
| Section 4 | If you declare that you are income tax exempted, attach copy of tax-exempted certificate. |
| Section 5 | Nature of your business activities. |
| Section 6 | Total received amount means: income from business plus income from employment plus income from investment.
Total assessable income means: total income minus business exemptions and concessions or total income minus taxation of retirement funds.
Total taxable income means: total assessable income minus gifts to exempt organisations minus retirement contributions. |
| Section 7,D | Nepalese citizens: document type is citizenship certificate. Foreigners: any authentic identification document. |
| Section 9 | You do not need to register for VAT if your total turnover is less than 20 Lakh. However, you may register voluntarily. |
| Annex 2 | Fill in branch details if you have any branch as per Annex 1. |
| Annex 3 | All partners of a Partnership Firm must be filled-in. Start with the main partner. |