

APPLICATION FOR PERMANENT ACCOUNT NUMBER (PAN)

Individuals

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) INDIVIDUAL NAME

	First Name	Middle Name	Last Name
Nepali			
English			

B) DATE OF BIRTH

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C) SEX

Male Female

D) NATIONALITY

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E) APPLICANT IDENTIFICATION DOCUMENT

Document Type	ID No.	Issuing Office and Place	Issuing Date

2. FAMILY DETAILS

A) SPOUSE / FATHER / GRANDFATHER / GUARDIAN

	First Name	Middle Name	Last Name
Spouse*			
Father			
Grandfather			
Guardian*			

3. ADDRESSES

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. BUSINESS DESCRIPTION

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

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5. 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		

* Fill in Annex 1 if you own any Firms.

6. CONTACT PERSON (IF DIFFERENT THAN APPLICANT)

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

7. VAT REGISTRATION

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

B) Contact person for VAT (Fill in only if different than contact person in 6. above)

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

8. INCOME TAX REGISTRATION NO.

9. VAT TPIN

10. APPLICATION DATE

11. SIGNATURE OF APPLICANT

12. THUMB PRINT

	Right	Left

13. 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 <input type="text"/> <input type="text"/> <input type="text"/>
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	

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

1. Individuals who conduct business activities without a firm registration and who are obliged to pay income tax.
2. Individuals having a sole proprietorship firms and who are obliged to pay income tax.

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 Firm Registration Certificate in case of proprietorship firm. Add copies of all proprietorship firm registrations if you own more than one firm.
 - c) Two identical passport size photos.
 - d) Proof of deposit if requested by your Inland Revenue Office (foreigners only).
 - e) Sketched map of the location of your main office.
2. Applicants for re-registration
 - a) Copy of the Income Tax Registration Certificate with valid renewal.
 - b) Copy of the Firm Registration Certificate in case of proprietorship firm. Add copies of all proprietorship firm registrations if you own more than one.
 - c) Two identical passport size photos.
 - d) Sketched map of the location of your main office.

HOW DO YOU REGISTER

1. Fill in the “Application for Permanent Account Number (PAN)” form plus Annex 1 (if applicable) and Annex 2 (if applicable) 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” and “PAN Card”. However, you must send an authorisation letter (as per described rule) with that person.

HOW DO YOU FILL IN THE FORM

- | | |
|-------------|---|
| Section 1,E | Nepalese citizens: document type is citizenship certificate. Foreigners: any authentic identification document. |
| Section 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 a 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 | 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 minus taxation of retirement funds.
Total taxable income means: total assessable income minus gift to exempt organisations minus retirement contributions. |
| Section 7 | You do not need to register for VAT if your total turnover is less than 20 Lakh. However you may register voluntarily. |
| Annex 1,A | Start Firm Serial Number with 1. |
| Annex 1,C | Fill in details of the registration obtained from the proprietorship firm registration certificate. |
| Annex 2 | Refer to Firm Serial Number that you put into the Firm Serial Number field in Annex 1. |