

↔Excise Duty Rules, 2059 (2002)

Date of Publication in Nepal Gazette

2059.3.24 (8 July 2002)

In exercise of the powers conferred by Section 25 of the Excise Duty Act, 2058 (2002), Government of Nepal has framed the following Rules.

Chapter-1

Preliminary

1. **Short title and commencement:** (1) These Rules may be called as "Excise Duty Rules, 2059 (2002)".

(2) These Rules shall commence immediately.

2. **Definitions:** Unless the subject or the context otherwise requires, in these Rules, -

(a) "Act" means the Excise Duty Act, 2058 (2001).

(b) "Licensee" means the person, firm, company or organization having obtained license, pursuant to Rule 4, to manufacture, import, sell or store the product subject to excise duty or to render the service subject to excise duty.

(c) "Warehouse" means the place where the product subject to excise duty is stored without paying excise duty.

(d) "Office" means the office established under the Department, and this term also includes any office specified by Government of Nepal for collecting and recovering excise duty.

↔ This is not the amended version. It has been amended 10 times and each amended version will be put later.

Chapter-2

Provisions Relating to License

3. **Application to be made for license**: Any person, firm, company or organization who desires to manufacture, import, sell or store a product subject to excise duty or deliver the service subject to excise duty has to make an application, accompanied by the license fee referred to in Schedule-2, to the Excise Duty Officer specified by the Department, in the format referred to in Schedule-1.
4. **License to be issued**: In cases where any person, firm, company or organization makes an application pursuant to Rule 3, the Excise Duty Officer specified by the Department may, upon examining the matters mentioned in the application, issue the license containing the terms and conditions, as well, in the format referred to in Schedule-3 to such a person, firm, company or organization to manufacture, import, sell or store a product subject to excise duty or deliver service subject to excise duty.
5. **Term and validity of license**:
 - (1) The term of the license issued pursuant to Rule 4 shall remain valid only for one fiscal year.
 - (2) The licensee shall, within One month of expiration of the term of license referred to in Sub-rule (1), get the license renewed for one fiscal year, by paying the license fee as specified in Schedule-2 to the Excise Duty Officer specified by the Department.
 - (3) The licensee who does not get the license renewed within the term referred to in Sub-rule (1) may, within One month of expiration of the term, get the license renewed for one fiscal year, by paying an

additional fee to be set by ten percent of the license fee as specified in Schedule-2 and the due and payable excise duty.

(4) The license of a licensee who does not get it renewed even within the period referred to in Sub-rule (3) shall *ipso facto* be canceled.

Chapter-3

Provisions Relating To Collection of Excise Duty

6. Process of levying excise duty at the time of manufacture: (1)

In the case of the products so specified by the Department as being subject to excise duty at the time of manufacture, excise duty shall be levied, collected and recovered by fulfilling the procedures referred to in Sub-rule (2).

(2) In the case of a product on which excise duty is levied, collected and recovered at the time of manufacture, the Excise Duty Officer may calculate the products to be manufactured by the manufacturer throughout the fiscal year and the amount of excise duty payable therefor and require the manufacturer to pay such amount in advance as a deposit. In cases where the amount so paid as a deposit becomes less than the amount payable as excise duty, the Excise Duty Officer may require the manufacturer to pay shortfall amount and shall refund the surplus amount.

7. Power to collect and recover due and outstanding excise

duty: In cases where it appears that any person has paid less than the amount of excise duty payable by such person for a product or service subject to excise duty pursuant to the Act and these Rules, the Excise Duty Officer may recover due and outstanding amount of excise duty from him.

8. To sell product in stock in the event of cancellation of license:

In the case of the products in stock in the warehouse at the time of cancellation of the license pursuant to the Act and these Rules, they may be sold by obtaining permission of the Department and paying the excise duty due and payable. In cases where the due and payable excise duty is not paid to the Department, the Department may auction off such products and collect the due and payable excise duty from the proceeds of the sale and refund the surplus amount, if any, to the concerned person.

Chapter-4

**Provisions Relating To Withholding, Auction and Forfeiture
of Property**

9. Power to withhold property: (1) In cases where the Excise Duty Officer or any employee deputed by him finds any person exporting any product subject to excise duty from the manufacturing site or importing it by evading excise duty, the Excise Duty Officer may withhold such property.

(2) In cases where any person does not pay the excise duty payable under the Act and these Rules within the time-limit, the Excise Duty Officer may withhold the property of such person.

(3) In order to have the product or property, which the Excise Duty Officer has withheld pursuant to Sub-rules (1) and (2), so withheld that it is incapable of being sold or distributed or that title to it cannot be transferred in any other manner, he shall make request to the concerned office to so withhold the property or product. In cases where request is so made, it shall be the duty of the concerned office to withhold such product or property.

10. Provisions relating to auction sale: (1) In cases where it appears that the product or property withheld pursuant to Section 17 of the Act can be perished, decayed or destroyed or its value can be diminished immediately, and the Excise Duty Officer has to immediately auction such product or property, he has to auction such product or property by affixing the auction notice to the notice board of the Office, and giving a time-limit of Seven days in maximum taking into account of the situation and nature of such product or property.

(2) In making auction sale pursuant to Sub-rule (1), it shall be made in presence of one representative of the local authority in the place where the product subject to auction sale is situated, or one employee of nearby governmental office and the concerned person or his representative, as well, as far as possible.

(3) In making auction sale of the product or property to be sold by auction pursuant to Sub-rule (1), it shall be auctioned through bidding, by fixing the minimum value of the product or property on the basis of the prevailing market value of such product or property.

11. Power to forfeit product or property: (1) In cases where it is proved that a product subject to excise duty has been exported from the manufacturing place of enterprise or been imported from abroad without paying excise duty, the Excise Duty Officer may possess and forfeit such product.

(2) In cases where any person is found manufacturing, importing, selling or storing a product subject to excise duty or rendering service subject to excise duty, without obtaining the license, the Excise Duty Officer may forfeit all the goods related to it.

(3) In cases where any person is found manufacturing, importing, selling or storing a product subject to excise duty or rendering service

subject to excise duty, by preparing false accounts or forged document, the Excise Duty Officer may forfeit all the goods related to it.

(4) In cases where any person conceals, hides or evades the payable excise duty, the Excise Duty Officer may forfeit the goods related to it and the manufacturing equipment, as well.

(5) The Excise Duty Officer shall, prior to forfeiting the product taken under possession, give a seven-day notice to the concerned person to submit evidence indicating reasons, if any, for not forfeiting it.

Chapter-5

Functions, Duties and Powers of Excise Duty Officer and Licensee

12. **Functions, duties and powers of Excise Duty Officer:** (1) The functions, duties and powers of the Excise Duty Officer shall be as follows:-

(a) To get the products subject to excise duty stored in a warehouse taken out in his presence while taking such products out of the warehouse for sale or transportation, and get an inventory thereof maintained in the manufacturing place of the enterprise,

(b) To send the Department such reports on the manufacture, sale and distribution of the products subject to excise duty or quantity of the products in the warehouse and the excise duty recovered and on such other matter as may be required by the Department,

- (c) To get statements of the manufacture and sale of the products subject to excise duty maintained in the daily register as referred to in Schedule-4,
- (d) In cases where the products subject to excise duty are imported from a customs point, to set it down in the daily register clearly indicating the name of the importing licensee, quantity and value of the products imported,
- (e) To inspect from time to time as to whether the licensee has performed and fulfilled the functions and duties required to be performed and fulfilled pursuant to Rule 13,
- (f) To carry out such other functions as may be specified by the Department in the course of fulfilling by the Excise Duty Officer of his duties under these Rules.

(2) In the case of the product subject to excise duty disposed by the licensee himself through the self-disposal process, the Excise Duty Officer has to examine and verify the accounts and details of the licensee, by following the procedures specified by the Department.

13. Functions and duties of the licensee: (1) The functions and duties of the licensee manufacturing the product subject to excise duty shall be as follows:-

- (a) To send the details as specified by the Department in respect of the manufactured product subject to excise duty,

- (b) To maintain records of the products manufactured, sold and distributed in the daily register and show the register to the Excise Duty Officer or the employee deputed by him, in the course of inspection,
- (c) To get the sample of the manufactured product certified by the Excise Duty Officer or the employee deputed by him and to send it to the Office,
- (d) To get the details of the products in the warehouse certified by the Excise Duty Officer or the employee deputed by him/her and to retain a proof thereof.

(2) The functions and duties of the licensee delivering the service subject to excise duty shall be as follows:-

- (a) To maintain invoice of the service delivered and its accounts daily,
- (b) To provide the documents referred to in clause (a) as and when required by the Excise Duty Officer or the employee deputed by him,
- (c) To hold in person the evidence of purchase of the product subject to excise duty or its purchase invoice.

(3) The functions and duties of the licensee importing the product subject to excise duty shall be as follows:-

- (a) In cases where the product subject to excise duty is imported, to submit the purchase invoice to the Excise Duty Officer or the employee deputed by him,
- (b) In cases where the product subject to excise duty is imported by way of a letter of credit, to submit the specific details of the product, product heading classification for purposes of customs, per unit value and quantity of each product to the Excise Duty Officer. t

(4) The licensee has to display the license obtained by him at the place of his transactions in a manner conspicuous to all.

Chapter-6

Special Provisions Relating To Cigarette and Bidi

14. **Production and sale and distribution of cigarette:** The licensee who produces cigarette has to act as follows:-

- (a) **To maintain account of raw and crude tobacco:** To maintain accounts and description of all kinds of indigenous and foreign tobacco brought at the enterprise to make cigarettes, in the format as referred to in Schedule-5, and get the same certified by the Excise Duty Officer deputed to the enterprise or the employee deputed by him.
- (b) **To maintain accounts of consumption of tobacco :** To maintain accounts of the tobacco used to make cigarettes, in the format as referred to in Schedule –6, and get the same examined

daily by the Excise Duty Officer deputed to the enterprise or the employee deputed by him.

- (c) **To set out proportion of tobacco in cigarettes** : To obtain approval from the Department on the proportion of indigenous and foreign tobacco to be used in making various kinds of cigarettes.
- (d) **To pack prepared cigarettes in packets** : To well examine the prepared and sellable cigarettes, keep and well pack them in packets; and not to bring back to the factory the cigarettes taken out of the warehouse for sale without permission of the Department.
- (e) **To pack cigarette packets**: To close the prepared cigarettes in a large paper and clearly mention the number of cigarette packets closed daily, serial number as well as the date of closing thereof, in the format as referred to in Schedule-7, and to maintain the accounts of the cigarettes stored in the warehouse in the format as referred to in Schedule –8.
- (f) **Mode of taking cigarettes out of warehouse**: The form as referred to in Schedule –9 has to be filled up and submitted to the Excise Duty Officer or the employee deputed by him to take the cigarettes out of the warehouse to sell them; and after examination by them and obtaining the license to export the cigarettes, to set down and maintain description thereof.

15. **Production and sale and distribution of bidi**: The licensee who produces *bidi* has to purchase band-rolls from the Office by paying forty rupees per thousand *bidis*. The licensee who produces *bidi* has to produce and sell *bidi* by using the same band-rolls. It shall be the duty

of the licensee who produces *bidi* to maintain accounts of raw tobacco used to produce *bidi*.

Chapter-7

Special Provisions Relating To Liquors

16. **Production of liquors:** (1) The licensee who produces liquors has to produce liquors only from the mixture (blending) of spirit produced from the patent steel plant.
- (2) The licensee who produces liquors has to bottle the liquors of 25,30,40 U.P. strength produced by him in the manner as specified by the Department.
- (3) The licensee who produces liquors has to bottle the liquors of 65 U.P. strength produced by him in the pet bottles of 300,1000 and 1500 ml, only.
17. **Protection of raw materials:** The licensee who produces liquors has to make arrangement for proper protection of the raw materials including molasses and spirit. In cases where any loss and damage is resulted from the failure to arrange for proper protection of such raw materials, the revenue chargeable as per the highest rate of the liquors that such licensee produces has to be recovered from that licensee therefor.
18. **To mention batch and serial number:** After the process of making liquors has been completed, a label indicating the batch number, serial number, name and trademark of the licensee producing liquors, and the strength has to be labeled on each bottle, and then, it has to be sent to the warehouse.

19. To maintain records about wasa: (1) The licensee who produces liquors has to maintain records clearly reflecting the inventory also indicating the quantity of raw materials and water used in fermentation to make *wasa*.

(2) The licensee who produces liquors shall, prior to putting the wash prepared for distillation into the distillation plant, maintain records of the quantity and vet number of the *wasa* to be distilled, and give information thereof to the Excise Duty Officer or the employee deputed by him.

20. Entry into distillery or brewery without permission not allowed: No unconcerned person other than the worker of a distillery or brewery shall be allowed to enter into the place where liquors are made or kept in the distillery or brewery, except with permission of the Excise Duty Officer or the employee deputed by him.

21. To maintain inspection book: The licensee who produces liquors has to maintain an inspection book as specified by the Department in the distillery or brewery. The Excise Duty Officer or the employee deputed by him shall, while inspecting the distillery or brewery, mention in the book all matters including the date and time of inspection and the errors, if any, found in the process of making liquors.

22. To maintain records of liquors: (1) The licensee who produces liquors has to prepare details, in the format as referred to in Schedule-10, indicating the quantity and strength of the liquors distilled from the *wasa* and an inventory of the sale of liquors and excise duty to be collected therefrom, in the format as referred to in Schedule-11.

(2) The licensee who produces liquors has to maintain records of grains and fruits used to make liquors, enter details of how much liquors has been made thereof and get the same certified by the Excise Duty Officer or the employee deputed by him/her.

23. Remission of stock shortfall: (1) The licensee who produces liquors has to get the stock with him examined by the Excise Duty Officer or the employee deputed by him at least once in a year. In cases where there has been shortfall in the stock because of evaporation or obscuration or leakage or bottling, the Excise Duty Officer by examining the stock has to make a recommendation, along with the reason for such shortfall, to the Department through the Office, for remission of stock shortfall.

(2) The Department may grant remission on the basis of the recommendation received for the remission of stock shortfall pursuant to Sub-rule (1).

Explanation: For purposes of this Chapter,-

- (a) "L.P." means the strength of spirit in London proof.
- (b) "L.P. galloon" means the quantity containing 57.06 per cent fresh spirit per galloon.
- (c) "O.P." means the liquor with strength more than London proof.
- (d) "U.P." means the liquors with strength less the London proof.

Chapter-8

Special Provisions Relating to Loaf-sugar and Molasses

24. **To store safely:** Any sugar or *Khandsari* mill shall, in storing the molasses produced by it, make proper provision for protection of the same, and sell the same on the recommendation of the Office. In cases where any loss and damage results from failure to make provision of such proper protection, the excise duty chargeable on such molasses shall not be remitted.
25. **To maintain records of production and sale:** After producing loaf-sugar or molasses, the sugar or *Khandsari* mill has to update the accounts of the sale of such production daily in the format as referred to in Schedule-12, and make a report to the Office monthly.

Chapter-9

Miscellaneous

26. **Power to examine stock:** The Office may depute any employee at any time to examine the stock of raw, semi-prepared and prepared goods or substances relating to products subject to excise duty. It shall be the duty of the licensee to allow such employee to examine the stock. The Office has to send a report of such examination to the Department.
27. **Licensee to give information of accident:** In cases where any kind of accident occurs at the place of manufacture, the licensee has to give information thereof to the Excise Duty Officer or the Department. In cases where the licensee does not give such information, he himself has to bear the loss and damage relating to excise duty suffered by Government of Nepal as a result of such accident.
28. **Notice to be given to close enterprise:** (1) In cases where any enterprise is to be closed for any reason, a written information, clearly

setting out the reason therefor, has to be given to the concerned Excise Duty Officer and the Department in advance of at least three days of such closure.

(2) In cases where the Department receives information referred to in Sub-rule (1), the Department may, if it thinks necessary, order the concerned person to keep on operating the enterprise.

- 29. To set out price:** The licensee is not required to get approved the factory price of the product subject to excise duty under quantitative rate.

Provided that, the licensee has to make public the selling price to his distributor, wholesaler and retailer and indicate the maximum retail price in the product manufactured by him. In cases where the shape or quality standard is to be changed or a new brand is to be manufactured, prior approval of the Department has to be obtained. Prior to manufacturing such a new brand, all the due and payable revenues have to be paid up.

- 30. Imposition of excise duty stamp fee:** Out of the products subject to excise duty to be manufactured in or imported into the Nepal, excise duty stamp fee shall be imposed on the internal production of liquors and cigarettes at the rate of Two Rupees per pack (carton) and on liquors exportation at the rate of One Rupee per bottle. Excise duty stamp fee shall be imposed on the importation of cigarettes at the rate of Two Rupees per pack (carton) per outer. The stamp has to be sold only after making indication as specified by the Department.

- 31. Provisions relating to self-disposal system:** (1) The products subject to excise duty other than liquors and cigarettes shall be allowed to be exported under the self-disposal system.

(2) The licensee who intends to have self-disposal pursuant to Sub-rule (1) has to make an application to the Office, setting out the name and quantity of the products manufactured.

(3) In cases where an application is made pursuant to Sub-section (2), the Office may, if it so thinks upon necessary examination, give license to have self-disposal.

(4) The licensee has to maintain daily records indicating the name and quantity of the products exported under the self-disposal system. He has to make the records available at the time when the Excise Duty Officer or the employee deputed by him examines them.

(5) The licensee has to send monthly reports setting out the name and quantity of the products put to self-disposal.

32. House for Excise Duty Officer to stay in: Any enterprise has to arrange for a furnished house or room within the premises of the enterprise for the Excise Duty Officer appointed for that enterprise.

33. Place to store prepared goods: (1) The licensee has to store the manufactured products in a warehouse within the place of manufacture. Except in cases of the products to be exported under the self-disposal system, the representative of the licensee shall keep the key of one lock of the godown and the Excise Duty Officer or the employee depute by him shall keep the key of the other lock.

(2) It shall be the responsibility of the licensee to safely keep the products subject to excise duty stored in the warehouse pursuant to Sub-rule (1). In cases where such products subject to excise duty are lost due to fire or theft or otherwise, Government of Nepal shall not be responsible for such loss.

(3) All the products within the place of manufacture subject to excise duty shall be under full supervision of the Excise Duty Officer. No raw material, semi-prepared or prepared substances relating to the product subject to excise duty shall be taken out of the place of manufacture without approval of the Excise Duty Officer or the employee deputed by him. In the case of the products to be exported under the self-disposal system, examination and certification of the books and accounts by the Excise Duty Officer or the employee deputed by him shall be sufficient.

34. **Provisions relating to recovery (Pratilabdhi) rate:** Any licensee who produces rectified spirit or ENA has to set the recovery rate that at least 20 liter rectified spirit or 19 liter ENA of a minimum 65 OP has to be produced from a quintal of molasses at the end of each month. Any licensee who has set the recovery rate below this rate has to submit reasonable and adequate reasons therefor to the Department and obtain approval. In cases where approval is not given by the Department, the Office shall recover from the licensee all the revenues chargeable on the margin of quantity as per the maximum rate on the liquors.
35. **Alteration in and amendment to Schedule:** Government of Nepal may, by a notification in the Nepal Gazette, make alteration in or amendment to the Schedules, as per necessity.
36. **Repeal and Saving:** (1) The Excise Duty Rules, 2019 (1962) are, hereby, repealed.

(2) All acts and actions done or taken under the Excise Duty Rules, 2019 (1962) shall be deemed to have been done or taken under these Rules.

NEPAL LAW COMMISSION

Schedule-1

(Relating to Rule 3)

Format of application for license

To,

.....

Re:- For issuance of license for manufacture/
import/ sale/ store/ service.

Dear Sir,

I have made this application, accompanied by the following documents and details and a sum of Rs.—for the license fee, to have the license to manufacture/import/sell/store-----,deliver----service. I agree to carry on transactions subject to the Excise Duty Act, 2058 (2001), Excise Duty Rules, 2059 (2002) and the terms and restrictions specified in the license.

1. Name and address of the person or enterprise:-
2. Permanent account number of the person or enterprise:-
3. Boundaries of the enterprise:-
4. Full name and address of the owner, partner and managing director:-
5. Name of transactions:-
6. Capital:-
7. Date of commencement of work:-
8. Production capacity:-
9. Others:-

Applicant**Schedule-2**

(Relating to Rules 3 and 5)

License and Renewal Fee

The license fee shall be as follows:

1. <u>On production of liquors:</u>	
(a) For an enterprise which produces liquors, beer and spirit	Rs. 80,000/-
(b) For an enterprise which produces wine/brandy (fruits based) only	Rs. 40,000/-
2. <u>On sale and distribution of liquors:</u>	
(a) For big hotels which sell and distribute country and foreign liquors by opening lids of bottles, the following license fee shall be charged in proportion to the star:	Rs. 30,000/-
(1) For 5-star	Rs. 25,000/-
(2) For 4-star	Rs. 18,000/-
(3) For 3-star	Rs. 12,500/-
(4) For 2-star	Rs. 7,000/-
(5) For 1-star	
(b) For tourist standard restaurants which sell and distribute country and foreign liquors by opening lids of bottles	Rs. 4,000/-
(c) For ordinary hotels, restaurants and bars and lodges which sell and distribute country liquors by opening lids of bottles	Rs. 1,500/-
(d) For shops which sell country liquors without opening lids	Rs. 3,000/-

(e)	For shops which sell and distribute foreign liquors without opening lids	Rs. 10,000/-
(f)	For importation of foreign liquors and spirit	Rs. 8,000/-
(g)	For exportation of country liquors	Rs. 3,500/-
(h)	For departmental stores	Rs. 7,000/-
3.	<u>On importation and purchase, sale, and manufacture of other products:</u>	
(a)	For importation of foreign cigarettes and tobacco	Rs. 10,000/-
(b)	For importation of foreign <i>khaini</i> , <i>jarda</i> , <i>npsal dust (nas)</i> , <i>panparag</i> and <i>panmasala</i>	Rs. 25,000/-
(c)	For purchase and sale of cigarettes, <i>khaini</i> , <i>jarda</i> , <i>nas</i> , <i>panparag</i> and <i>panmasala</i> on wholesale basis	Rs. 3,000/-
(d)	For purchase and sale of cigarettes, <i>khaini</i> , <i>jarda</i> , <i>nas</i> , <i>panparag</i> and <i>panmasala</i> on retail basis	Rs. 500/-
(e)	For importation of foreign molasses and raw sugar (<i>gund</i>)	Rs. 8,000/-
(f)	For purchase and sale of foreign molasses, <i>gund</i> and spirit	Rs. 3,500/-
(g)	For chimneys brick factories (20 and 25 percent less shall be charged in the Central Region and Far Western Region, respectively)	Rs. 100,000/-

<p>(h) For an enterprise which produces loaf sugar (<i>Sukkhhar(gund)</i>, black loaf sugar (<i>sukkhhar</i>), <i>ruskat</i> by mixing molasses or using power crusher</p>	<p>Rs. 15,000/-</p>
<p>4. <u>On industrial production:</u></p> <p>Except those mentioned in paragraphs 1, 2 and 3 above, production license fee shall, based on the fixed capital of an enterprise, be charged at the rate of Thirty Rupees for the enterprise's fixed capital of every One Hundred Thousand Rupees. Such license fee shall not be less than Three Thousand Rupees in minimum and more than Fifty Thousand Rupees in maximum.</p> <p>Provided that, no license shall be required for the sale and distribution of industrial products other than tobacco products and liquors.</p> <p><u>Note:</u></p> <p>(1) This fee shall be charged ten percent less in the village development areas of Kathmandu Valley outside Municipal Corporation, Sub-municipal Corporation and Municipality, Twenty-Five percent less in the other village development areas and Fifty percent less in mountain and Himalayan regions.</p> <p>(2) In cases where one unit purchases and sells liquors of more than one kind, payment of the fee at the highest rate shall suffice.</p> <p>(3) Installments are so fixed for the brick producer that he has to pay Twenty percent of the amount, required to be paid for the fee referred to in clause (e) of paragraph 3, while obtaining the license, Twenty percent by the last day of <i>Poush</i> (mid January) and the rest amount by the last day of <i>Magh</i> (mid February).</p>	

Provided that, in cases where the brick producer who is registered in the value added tax pays the value added tax in excess of the said fee, payment of that value added tax to the Inland Revenue Office shall suffice.

NEPAL LAW COMMISSION

Schedule -3

(Relating to Rule 4)

Government of Nepal

Ministry of Finance

Department of Inland Revenue

Inland Revenue Office.....

License

Type of license.....

Number of license.....

Based on the application made for the license pursuant to Sub-section (2) of Section 8 of the Excise Duty Act, 2058 (2001) and Rule 4 of the Excise Duty Rules, 2059 (2002), this license is, hereby, issued to manufacture/purchase/sell/export/import/store the products subject to excise duty or deliver the service subject to excise duty.

1. Licensee's name:-

2. Father's name:-

3. Age:-

4. Address:-

(a) Permanent

(b) Temporary

5. Licensee's permanent account number:-

6. Place where work is done as per the license:-

7. Name and address of the owner of house where enterprise is located:-

8. Type of transaction:-
 - (a) Manufacture:-
 - (b) Sale, distribution (wholesale/retail)
 - (c) Export/import:-
 - (d) Storage:-
9. Signature of license recipient:-
10. License fee:-

License issuing official's-

Signature:

Name:

Designation:

NB: The terms to be abided by the licensee:-

1. The licensee who purchases and sells liquors has to sell and distribute the liquors from 10.00 a.m. to 10.00 p.m.
2. One who purchases and sells foreign liquors has to retain the liquor purchase invoice.
3. Any dealer, distributor, shop, hotel shall, in purchasing liquors, purchase the liquors only after examining whether the excise duty

stamp is affixed to the case, cage etc. in a compulsory manner. In cases where on is found to have purchased a product without the excise duty stamp affixed to it, the purchaser shall also be liable to punishment and penalty.

4. The other terms specified by the Department from time to time pursuant to the laws in force have also to be followed.

Description on Renewal

<u>Name of Office making renewal</u>	<u>Date of renewal</u>	<u>Fiscal year</u>	<u>Renewal fee</u>	<u>Fine</u>	<u>Renewing official's signature</u>	<u>Remarks</u>

NEPAL LAW COMMISSION

Schedule-4

(Relating to Rule 12)

Account of daily stock produced and sold

Date	Description of products	Stock balance of previous day	Products produced through out the day	Total stock	Sale			Balance stock			Remarks
					Quantity	Rate of excise duty	Total excise duty	quantity	Rate of excise duty	Total excise duty	

Schedule-5

(Relating to clause (a) of rule 14)

Description of Crude Materials

Folio:-

Licensee's name and address:-

License number:-

Permanent account number:-

Date	Description of goods	Previous balance quantity	Today's quantity	Total	Quantity taken out to make cigarette/ <i>bidi</i>	Balance	Signature of Excise Duty Officer	Signature of licensee/manager	Remarks

Schedule-6

(Relating to clause (b) of Rule 14)

Daily description of consumption of crude materials and production of cigarette/bidi

Folio:-

Licensee's name and address:-

License number:-

Permanent account number:-

Date	Previous stock tobacco	Tobacco taken today	Total	Consumed in today's production	Lost	Remaining balance of tobacco	Quantity of cigarette/ <i>bidi</i> production	Signature of Excise Duty Officer	Signature of licensee/ manager	Remarks

Schedule-7

(Relating to clause (e) of Rule 14)

Description of daily packing room

Licensee's name and address:-

License number:-

Permanent account number:-

Date	Previous stock packet and package	Received today	Total	Package, serial number and quantity sent to warehouse		Balance stock	Signature of Excise Duty Officer	Signature of licensee/ manager	Remarks
				Package serial number	quantity				

Schedule-8

(Relating to clause (e) of Rule 14)

Daily description of cigarettes in warehouse

Folio:-

Licensee's name and address:-

License number:-

Permanent account number:-

Date	Description of goods	Previous balance stock	Taken to warehouse from packing room		Total	Symbol and number of exported package	Balance	Rate of excise duty		Signature of Excise Duty Officer	Signature of licensee/ manager	Remarks
			Packing room no.	Number of cigarettes				Rate	Total			

Schedule-9

(Relating to clause (d) of Rule 14)

Requisition form for export of cigarette

Licensee's name and address:-

License number:-

Date:-

Permanent account number:-

S N	Number of warehouse and date	Name of cigarette, serial number of package	Quantity packet or gruce	Price	Excise duty		Remarks
					Rate in NRS	Total	

(In figure/ words)

1. Total number of packages.....
2. Quantity of goods..... Agent's or manager's signature...
3. Rate of excise duty..... Excise Duty Officer's signature.....

Schedule-10

(Relating to Sub-rule (1) of Rule 22)

Inventory of liquors/beer/wine to be given by distillery/brewery holder

Monthly

Tri-monthly

Half yearly

Yearly

Date:- from-----to-----

Licensee's name and address:-

License number:- year.....month....branch.....

Permanent account number:-

Previous balance stock of liquor/beer/wine			Prepared liquors				Total L.P. gallon 48	Quantity of liquor/ beer/ wine sent for bottling				Of the liquor/beer/wine balance in stock				Remarks
Name of liquor/ beer	Gross gallon	Strength	LP gallon	Name of liquor/beer	Gross gallon	Strength		LP gallon	Name of liquor/beer	Gross gallon	Strength	LP gallon	Name of liquor/beer	Gross gallon	Strength	

Schedule-11

(Relating to Sub-rule (1) of Rule 22)

Inventory of sale of liquors/beer/wine bottles and excise duty therefrom to be given by distillery/brewery holder

Monthly
Tri-monthly
Half yearly
Yearly

Licensee's name and address:-

License number:- year.....month....branch.....

Permanent account number:-

Initial stock of beer/wine bottle				Prepared bottles				Total bottles				Sold bottles				Excise duty		Bottles in stock				Remarks
Wine/beer	No of bottles	Qty	strength	Wine/beer	No of bottles	Qty	Strength	Wine/beer	No of bottles	Qty	strength	Wine/beer	No of bottles	Qty	strength	Rate	Total	Wine/beer	No of bottles	Qty	strength	

Schedule-12

(Relating to Rule 25)

Daily account of loaf sugar (*Sakkhar*) molasses

Licensee's name and address:-

Season.....Month.....License number:-

Permanent account number:-

Date	Previous balance stock		Received				Total account					Melted			Balance
			Purchased from factory		Purchased from outside		Total					Melted	Total		
	sack or <i>chakki</i>	weight	sack or <i>chakki</i>	weight	sack or <i>chakki</i>	weight	sack or <i>chakki</i>	weight	<i>Sher</i>	sack	weight	Weight of sack	sack or <i>chakki</i>	weight	
												<i>gund</i>			

