

Nagarjuna College of Information and Technology

Tribhuvan University

Institute of Science and Technology



TAX SYSTEM IN NEPAL

CASE STUDY REPORT

Submitted to:

Department of Computer Science and Information Technology

Nagarjuna College of Information and Technology

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ABSTRACT

This report presents a comprehensive analysis of Nepal's tax system with a specific focus on the integration of e-governance solutions. The study employs a multifaceted research methodology, including field visits, interviews, data gathered from the Inland Revenue Department's (IRD) official website, and extensive research to provide valuable insights.

The integration of e-governance solutions within Nepal's tax administration has exhibited great promise, particularly in enhancing efficiency and convenience for taxpayers.

Initiatives such as e-tax filing and online payment systems have streamlined tax processes, reducing the administrative burden on individuals and businesses.

Furthermore, e-governance has ushered in a new era of transparency within the tax system. Taxpayers now have improved access to information, enabling them to monitor their tax-related transactions and track the status of filings and payments in real time. This transparency fosters trust between taxpayers and the tax authority while promoting accountability within the system.

The report concludes with a set of practical suggestions aimed at further improving e-governance in Nepal's tax system. These recommendations include strengthening data security, adopting a user-centric approach, investing in taxpayer education, streamlining regulations, fostering interagency collaboration, promoting continuous innovation, launching public awareness campaigns, and establishing robust monitoring and evaluation mechanisms.

ACKNOWLEDGEMENTS

We extend our sincere appreciation to all individuals who have contributed to the completion of this case study report. We would like to express our deep gratitude to our project supervisor, Mrs. Anku Jaiswal, whose constant guidance, encouragement, and valuable recommendations have been instrumental in the creation of this report.

We also want to acknowledge the dedication and hard work of our team members, Sahil Pan, Shrijan Maharjan and Nischal Karmacharya. Despite the challenges posed by remote collaboration, their commitment to the project and collaborative spirit have been commendable. Each team member brought unique insights and skills to the table, enriching the depth and breadth of our research.

Although we didn't have the opportunity to visit the office in person, we are grateful for the support and cooperation extended to us by the Department of Civil Registration, Nepal, in providing access to relevant data and information. Their assistance was invaluable in shaping our understanding of the subject matter and ensuring the accuracy of our findings.

In conclusion, we extend our heartfelt thanks to everyone who played a part, however big or small, in the completion of this case study report. Your contributions have been indispensable, and we are truly appreciative of your support.

With respect,
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LIST OF ABBREVIATIONS

IRD – Inland Revenue Department

PAN – Permanent Account Number

VAT – Value Added Tax

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CHAPTER 1

INTRODUCTION

1.1 Introduction

The tax system is the financial backbone of any country. In Nepal, it plays a critical role in funding government initiatives, supporting social welfare programs, and catalyzing economic progress. The Inland Revenue Department (IRD) is responsible for administering and enforcing tax laws in Nepal.

The tax system in Nepal is a mix of direct and indirect taxes. Direct taxes are those that are levied on the income or wealth of individuals and businesses. Indirect taxes are those that are levied on the consumption of goods and services. The main direct taxes in Nepal are income tax, corporate tax, and property tax. Income tax is levied on the income of individuals and businesses. Corporate tax is levied on the profits of businesses. Property tax is levied on the value of land and buildings.

The main indirect taxes in Nepal are value-added tax (VAT), excise duty, and customs duty. VAT is a tax on the value added to goods and services at each stage of production and distribution. Excise duty is a tax on specific goods, such as alcohol and tobacco. Customs duty is a tax on imported goods.

The Inland Revenue Department (IRD) is the government agency responsible for collecting taxes in Nepal. The IRD is headed by a Director General who is appointed by the government. The IRD has a network of offices throughout Nepal to collect taxes.

1.2 Objective of the Study

The objective of the case study are:

- To analyze the effectiveness of the current tax system in Nepal in terms of its contribution to government revenue, equity, and efficiency.
- To assess the impact of e-governance initiatives on the tax system, such as online tax filing and payment, taxpayer education, and tax administration.

- To identify the challenges and opportunities for improving the tax system through e-governance.
- To make recommendations for how e-governance can be used to improve the tax system in Nepal.

1.3 Scope and Limitations of the Study

Scope of the Study:

1. **Tax System Overview:** The study will provide an extensive overview of Nepal's tax system, including its various components such as income tax, value-added tax (VAT), excise duties, and customs duties.
2. **E-Governance Integration:** It will focus on the integration of e-governance solutions within the tax administration framework, including e-tax filing, online payment systems, and digital record-keeping.
3. **Legal and Regulatory Framework:** The study will examine the legal and regulatory framework governing e-governance in Nepal's tax system, analyzing relevant laws, regulations, and policies.
4. **User Experience:** It will consider the user experience and accessibility of e-governance platforms for taxpayers and tax authorities.

Limitations of the Study:

1. **Data Availability:** The study's findings may be limited by the availability of accurate and up-to-date data related to Nepal's tax system and e-governance initiatives.
2. **Resource Constraints:** Constraints in terms of time and resources may limit the depth of analysis and the extent of field research that can be conducted.
3. **Subjectivity:** Some aspects of the study, such as the assessment of user experience and public perception, may be subjective and influenced by individual opinions and biases.

Security Constraints: Due to security concerns, certain sensitive information related to data security measures may not be accessible or fully disclosed.

1.4 Methodology of the Study

The following key methods were utilized to gather data and insights:

1. Field Visit to Inland Revenue Department (IRD) and Interviews:

A crucial component of this research involved conducting a field visit to the Inland Revenue Department (IRD) in Nepal. This allowed for firsthand interaction with key stakeholders, including government officials, tax administrators, and experts in the field of e-governance. In-depth interviews were conducted with these stakeholders to gain valuable insights into the tax system's functioning, the integration of e-governance solutions, challenges faced, and the overall impact of e-governance on tax administration.

2. Gathering Information from the IRD Official Website:

The official website of the Inland Revenue Department (IRD) served as a valuable source of information. It provided access to a wealth of official documents, reports, legal and regulatory frameworks, and statistical data related to Nepal's tax system and e-governance initiatives. This information was collected and analyzed to gain a comprehensive understanding of the historical context and official perspectives on e-governance in tax administration.

3. Research and Data Analysis:

Extensive research was conducted to supplement the primary data gathered from field visits and the IRD website. This involved reviewing existing literature, reports, academic studies, and publications related to Nepal's tax system, e-governance, and comparative analyses with international best practices. Data analysis techniques, both qualitative and quantitative, were employed to extract meaningful insights from the collected data.

CHAPTER 2

REVIEW OF THE APPLICATION

2.1 Introduction to the Application

The Inland Revenue Department (IRD) of Nepal is a crucial government agency responsible for collecting taxes and revenue to fund various public services and infrastructure projects in the country. To streamline and simplify the tax collection process, the IRD has developed an application that aims to enhance taxpayer convenience and overall efficiency. The Inland Revenue Department (IRD) in Nepal is a cornerstone of efficient tax administration and e-governance. This section introduces the application, its purpose, significance, and the broader context of tax administration in Nepal.

2.2 Features of the Application

The Inland Revenue Department of Nepal boasts several key features that contribute to its effectiveness:

- **User-Friendly Interface:** The application is designed with an intuitive and user-friendly interface, ensuring accessibility to a diverse range of users. The application provides a user-friendly interface that allows taxpayers to navigate the system easily. It is accessible through both web and mobile platforms, ensuring flexibility and convenience.
- **Advanced Security Measures:** It incorporates robust security protocols to protect sensitive taxpayer data and ensure data integrity.
- **Automation:** The application automates various aspects of tax processing, reducing errors and enhancing efficiency.
- **Secure Login:** Users can securely log in to their accounts using unique identifiers such as a tax identification number (TIN) and password.
- **Taxpayer Profile:** Taxpayers can create and manage their profiles within the application, providing essential personal and financial information.

- **Tax Filing:** The application facilitates online tax filing, allowing taxpayers to submit their returns electronically. It provides step-by-step guidance and automated calculations to ensure accurate filing.
- **Payment Gateway:** The application offers integrated payment gateways for convenient and secure tax payments. Multiple payment options, including credit/debit cards and bank transfers, are available.
- **Document Upload:** Taxpayers can upload necessary documents and receipts for verification purposes. This feature reduces the need for physical document submission.
- **Tax Calculator:** The application includes a tax calculator to help taxpayers estimate their tax liabilities.
- **Notifications and Reminders:** Users receive notifications and reminders for important tax deadlines and updates.
- **FAQs and Support:** The application provides a comprehensive FAQ section to address common queries. Users can also access customer support for assistance with any issues.

2.3 Services Provided by the Application

The Taxpayer Office Application offers a comprehensive suite of services, including:

- **Income Tax Filing:** Taxpayers can file their income tax returns online, ensuring timely compliance.
- **Online Payment Processing:** The system facilitates secure online tax payments through various channels, including bank transfers, credit/debit cards, and digital wallets.
- **VAT and Excise Duty:** Businesses can use the application to file Value Added Tax (VAT) and excise duty returns.
- **Property Tax:** Property owners can calculate and pay property taxes through the application.
- **Tax Certificate Requests:** Users can request various tax-related certificates, such as tax clearance certificates and PAN certificates.

2.4 Detailed Process to Apply and Take the Service

2.4.1. Registration Process

The application initiates with a user registration process, where individuals and businesses provide personal or company details, including identification and contact information.

Step 1: The user must go to the <https://ird.gov.np/> page. An interface as follows appears



Figure 2.1: Main webpage of IRD

For registration of personal or business sector, the user must choose an appropriate option from the SPECIFIC SECTOR.

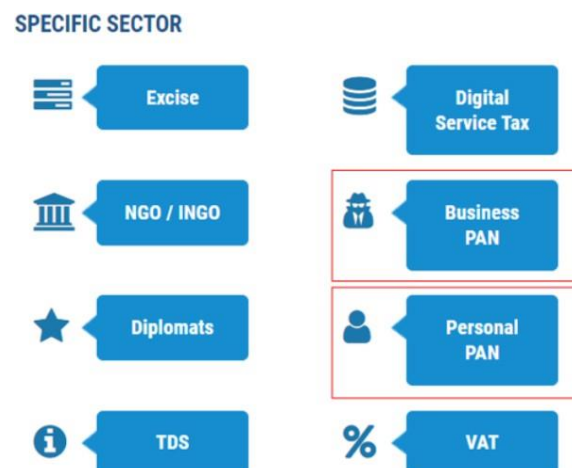


Figure 2.2: Sectors of TAX Payers

Step 2 : Choosing the PAN registration option leads to the following user interface and choose the following option

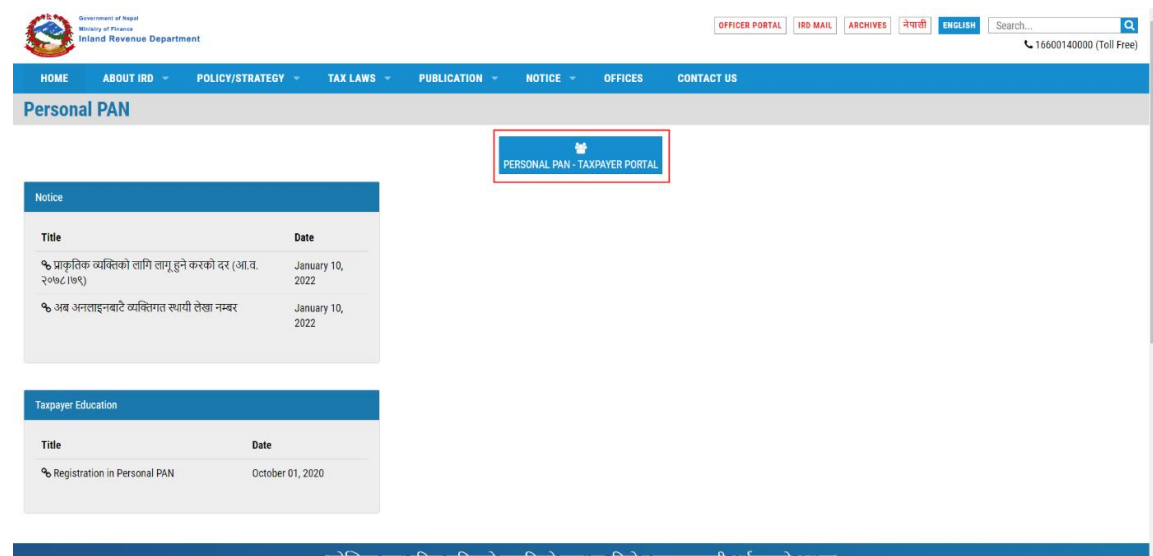


Figure 2.3: PAN Card Registration

The user must fill out the personal details.

Figure 2.4: Form for PAN Card Registration

Step 3: After filling personal details press Ok.

Step 4: Confirm the location of registration.

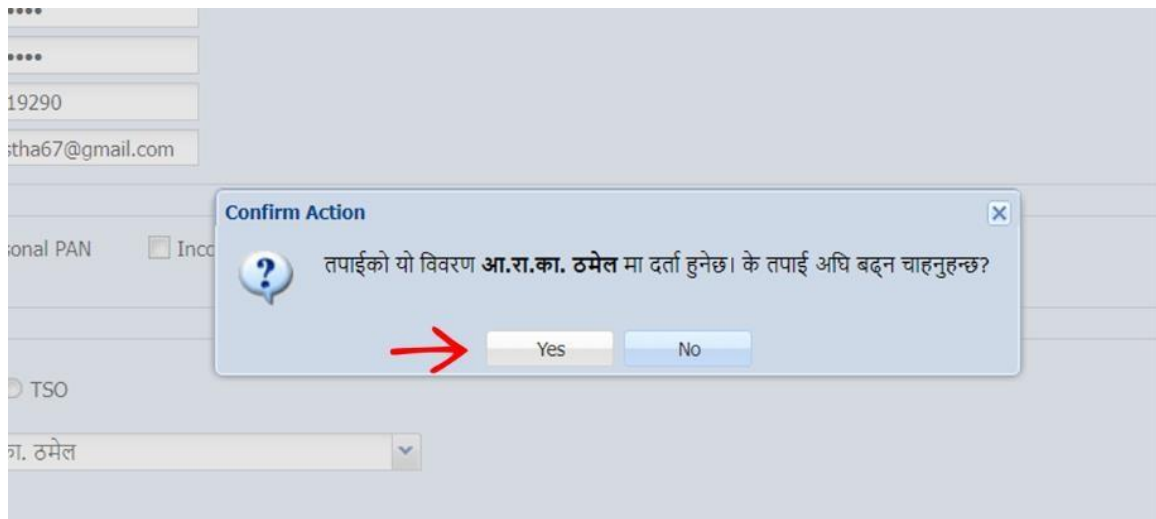


Figure 2.5: Selection of Location

Step 5: You will be provided with a submission number and press continue.

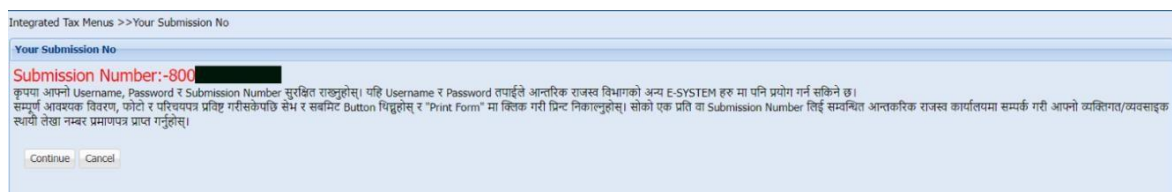


Figure 2.6: Submission Number

Step 6: Fill the form.

- Fill in the personal details of the form.
- Attach a picture of yourself.
- Also attach a document of Citizenship/Passport/Embassy ID/ National ID/ Work Permit/ Birth Certificate.
- Add the details of your relatives as asked in the form.
- Add the details of your profession.
- Add temporary, permanent and mailing addresses
- Add bank details

Then press print to get a hard copy of the form and then press submit.

आन्तरिक राजस्व विभाग
Inland Revenue Department
सम्पत्तिको सेवाको लागि

**“जनतालाई सम्मान र सेवा:
सुशासनलाई टेवा”**

Date: 2080.05.18

Online E-Service

- Integrated Tax System
- General
- Registration(PAN,VAT,EXCISE)
- Application for Registration
- Registration Log In
- VAT
- Non-Resident Person (DST/VAT)
- Estimated Return
- Income Tax
- Excise
- E-TDS
- Diplomatic Refund
- Health Tax
- Education Tax
- Electronic Filing
- Education Service Fee
- Other Offices

Integrated Tax Menu >> Person Registration

E-Person Registration

Submission Number:-800054652923

Personal Info (व्यक्तिगत विवरण)

नाम/Name: पहिलो(First) * बीचको(Middle) पछिल्लो (Last) *

नेपाली(English): * अङ्ग्रेजी(English): *

लिंग: ☒ पुरुष ☐ महिला ☐ लैंगिक रूप चिनिने अन्यहरू

जन्म मिति: YYYYMMDD राष्ट्रियता: NEPAL बासिन्दाको प्रकार:

नागरिकता हो/होइन: ☐ हो ☒ होइन

Document (संलग्नक)

कानूनबद्ध भएको कुरा **चिह्न गर्नुहोस्।**

कानूनबद्ध	कानूनबद्धको प्रकार	पहिलो नाम	पहिलो नामको रूप	पहिलो नामको रूप	पहिलो नामको रूप
<input type="checkbox"/>	Citizenship Card				
<input type="checkbox"/>	Passport				
<input type="checkbox"/>	Embassy ID				
<input type="checkbox"/>	National ID				
<input type="checkbox"/>	Work Permit				
<input type="checkbox"/>	Birth Certificate				

Relative/परिवारिक विवरण

Relation/सम्बन्ध:

PAN:

पहिलो नाम: बीचको नाम: पछिल्लो नाम:

First Name: Middle Name: Last Name:

नागरिकता नं.: सम्पर्क नं.:

Relative Information

नाम	पहिलो नाम	बीचको नाम	पछिल्लो नाम	First Name	Middle Name	Last Name	PAN	नागरिकता नं.	सम्पर्क नं.

***Note: Enter only valid Data and click on the Add button. Do not click on the Cancel button.**

Source of Income

Source of Income: ☐ Employment(रोजगारी) ☐ Investment(सम्पत्ति) ☐ Business(व्यापार) ☐ Occupation(पेशा) ☐ Others(अन्य)

Profession (पेशा)

प्रमाणित नं.: पेशाको प्रकार: पेशाको उप-प्रकार:

Profession List

पेशाको प्रकार	पेशाको उप-प्रकार	प्रमाणित नं.

(ठेगाना भर्दा * लगाएका अनिवार्य रूपमा भर्नुपर्ने छ। Fields with * sign are compulsory.)

Permanent Address (स्थायी ठेगाना)

जिल्ला:

☒ म.न.पा. ☐ उ.प.म. ☐ गा.पा.

नेपाली नाम: अङ्ग्रेजी नाम:

टोल: घर नम्बर:

वडा नम्बर: टेलिफोन नम्बर:

ईमेल: पता:

मोबाइल: वेबसाइट:

री.स.नं.:

(वेब साईट ठेगाना भर्दा फरक भए मात्र भर्नुहोस्। Please fill temporary address only if different than permanent address.)

(ठेगाना भर्दा * लगाएका अनिवार्य रूपमा भर्नुपर्ने छ। Fields with * sign are compulsory.)

Temporary Address (अस्थायी ठेगाना)

☐ स्थायी ठेगाना र अस्थायी ठेगाना उही भएमा / Same as permanent address.

जिल्ला: ☒ म.न.पा. ☐ उ.प.म. ☐ गा.पा.

नेपाली नाम: अङ्ग्रेजी नाम:

टोल: घर नम्बर:

वडा नम्बर: टेलिफोन नम्बर:

ईमेल: पता:

मोबाइल: वेबसाइट:

री.स.नं.:

(वेब साईट ठेगाना भर्दा फरक भए मात्र भर्नुहोस्। Please fill mailing address only if different than permanent address.)

(ठेगाना भर्दा * लगाएका अनिवार्य रूपमा भर्नुपर्ने छ। Fields with * sign are compulsory.)

Mailing Address (पत्राचार गर्ने ठेगाना)

☐ स्थायी ठेगाना र पत्राचार गर्ने ठेगाना उही भएमा / Same as permanent address.

जिल्ला: ☒ म.न.पा. ☐ उ.प.म. ☐ गा.पा.

नेपाली नाम: अङ्ग्रेजी नाम:

टोल: घर नम्बर:

वडा नम्बर: टेलिफोन नम्बर:

ईमेल: पता:

मोबाइल: वेबसाइट:

री.स.नं.:

Bank Account Information (बैंक खाताको विवरण)

बैंक (Bank):

बैंकको शाखा (Branch):

बैंक खाता नम्बर (Bank Account Number):

(*Note: Bank details is not mandatory, you are suggested to provide your bank account details so that refund process can be easier.)

(*Note: बैंक खाता अनिवार्य होइन तर बैंक खाताको विवरण भर्दा कर फिर्ता प्रक्रिया सहज हुनेछ।)

Preferred Alert Service (पसलै सेवा)

Address Type: ☒ SMS (एस.एम.एस.) ☐ Email (ईमेल)

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Figure 2.7: Form for PAN Card

Table 2.1: Number of registrations

Fiscal year	PAN	VAT	Excise duties
2010/11	463378	97731	23837
2011/12	539014	113919	23837
2012/13	623439	129713	36174
2013/14	685958	133178	42657
2014/15	762079	152245	35770

Source: Inland Revenue Department

2.4.2. Tax Filing Process

Taxpayers access the system to file their tax returns. The system guides users through the process, prompting them to input income and expense details. Users can review and confirm their tax returns before submission.

The screenshot displays the Inland Revenue Department's online tax filing system. The header includes the department's name in Nepali (आन्तरिक राजस्व विभाग) and English (Inland Revenue Department), along with the slogan "जनतालाई सम्मान र सेवा: सुशासनलाई टेवा" (Respect and service to the people: Support for good governance) and the date 2080.05.18. The left sidebar lists various services: Integrated Tax System, General, Registration (PAN, VAT, EXCISE), VAT, Non-Resident Person (DST/VAT), Estimated Return, Income Tax, D-01 Return Entry, D-02 Return Entry, D-03 Return Entry, D-04 Return Entry, Jeopardy Assessment, Change of Control, Close of Business D-01, Close of Business D-02, Close of Business D-03, Tax Return Login, Help, Excise, E-TDS, Diplomatic Refund, Health Tax, Education Tax, Electronic Billing, Education Service Fee, and Other Offices. The main area shows the "E-Self Assessment D01" form with the following fields and instructions:

- राष्ट्रिय रजिष्टर गरिने ब्याजको लागि रजिष्टर गर्नुहोस्। (For registration of interest in the National Register, register.)
- यदि तपाईं विभिन्न माध्यम (जस्तै Connect IPS) बाट कर तिर्न चाहनुहुन्छ भने, कृपया यस विद्वाको खाली ठाउँमा सुचना प्रविष्ट गर्नुहोस्। (If you want to pay tax through various media (such as Connect IPS), please provide information in this empty space.)
- सुचना लेखा नम्बर *:: १. सुचना लेखा नम्बर उल्लेख गर्नुहोस्। (Information account number *:: 1. Information account number reference.)
- सुचना लेखाको नाम :: (Information account name)
- ठेगाना :: (Address)
- मोबाइल नम्बर *:: २. आफ्नो हालको मोबाइल नम्बर उल्लेख गर्नुहोस्। यसबाट कर दाखिला भएको सुचना प्राप्त गर्नु हुनेछ। (Mobile number *:: 2. Your current mobile number reference. From this, you will receive information that the tax has been filed.)
- दुस्रो ठेगाना :: ३. आफ्नो ईमेल ठेगाना उल्लेख गर्नुहोस्। यसबाट कर चुक्ता प्रमाणपत्र वा अन्य सुचना प्राप्त गर्नु हुनेछ। (Second address :: 3. Your email address reference. From this, you will receive a tax clearance certificate or other information.)
- रजिष्टर (Register) / निवेदन (Submit) / ४. रजिष्टर गर्न विद्युत। (4. Register electronically.)

Figure 2.8: Registration Process for Business

11

2.4.3. Document Submission

Supporting documents, such as income statements and receipts, can be uploaded for verification.

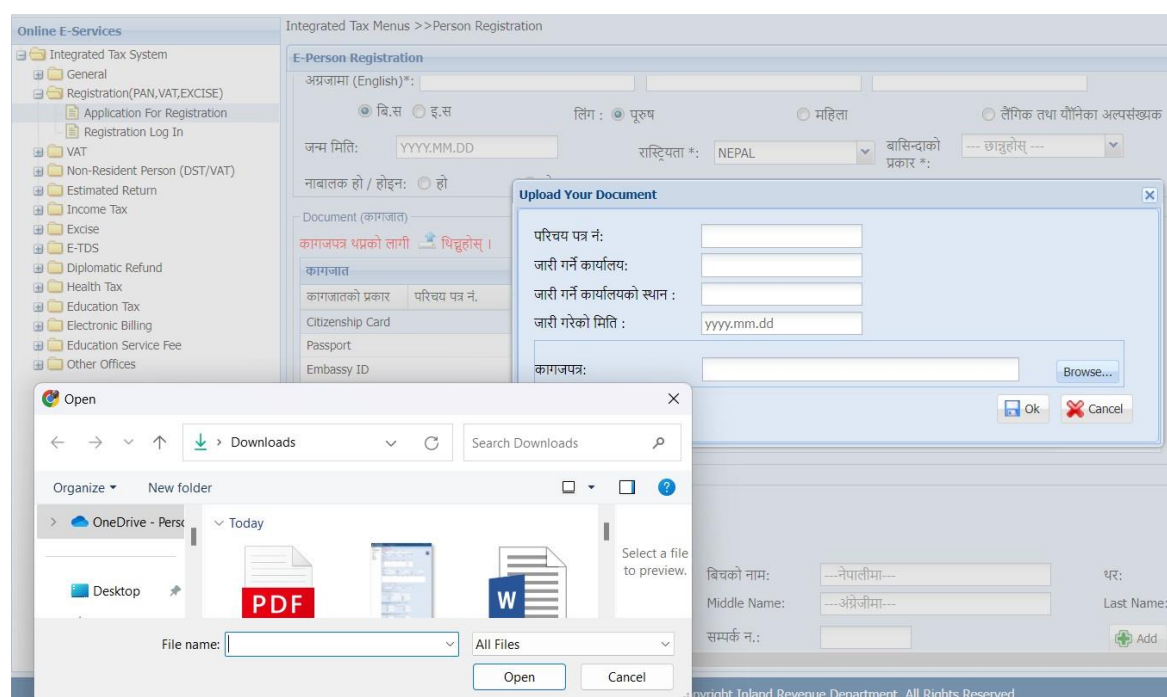
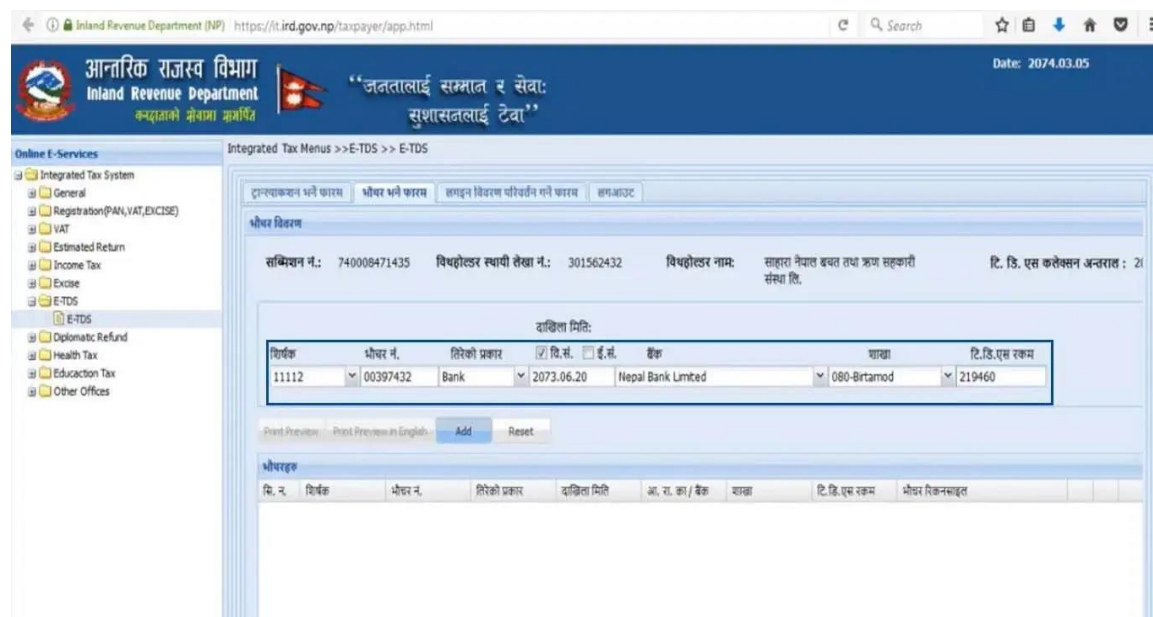


Figure 2.10: Submission of Business Documents

2.4.4. Payment Methods

After filing taxes, taxpayers can make secure payments through the integrated payment gateway, offering various payment options.



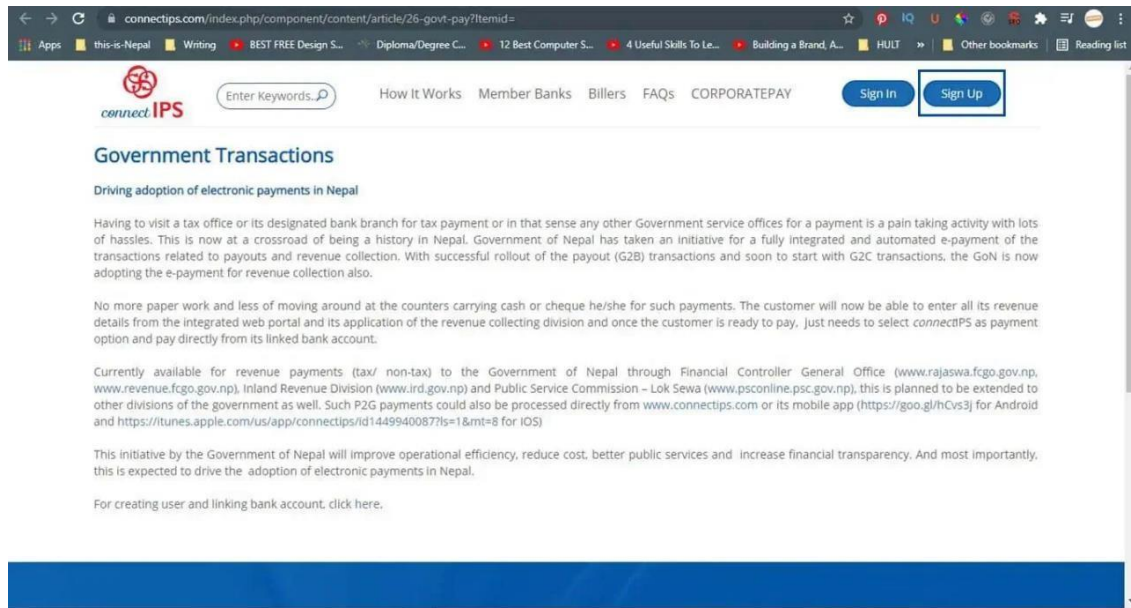


Figure 2.11: Payment Methods

2.4.5. Tax Assessment and Auditing

Tax authorities assess returns using automated algorithms. In cases of discrepancies, they may conduct audits. Taxpayers are notified of audit requests through the application and can submit requested documents electronically.

Table 2.2: Composition of income tax returns

COMPOSITION OF INCOME TAX RETURN REPORT							
YEAR	D01 RETURN		D03 RETURN	TOTAL RETURN	NON FILER	TOTAL REG-ISTRATION	NON FILER %
2010/11	2067.068	116,237	75,093	193,397	192,729	434656	44
2011/12	2068.069	144,206	96,682	242,956	217,863	508632	43
2012/13	2069.070	173,172	123,108	296,280	253,481	588116	43
2013/14	2070.071	240,743	141,601	384,414	301,297	669230	45
2014/15	2071.072	265,678	170,460	438,209	386,637	755735	51

Source: Inland Revenue Department

Table 2.3: Tax Audit Status

Types of Audit	2010/11	2011/12	2012/13	2013/14	2014/15
No. of full audit	4878	3191	7320	7192	5912
No. of partial audit	462	883	704	853	482
No of investigative audits	431	266	761	1333	1582
No of verification audit	23348	10880	17075	22211	24733
Amount of MA (billion)	2.58	1.7	1.94	2.96	1.76
Amount of AA including 25% of LR (billions)	11.81	7.97	18.62	12.76	10.66
Amount of excise assessment (billions)	0.09	0.14	0.16	0.40	0.13
% of returns audited	2.75	2.4	3.77	1.91	Below 1
% of active taxpayers audited	1.3	1.09	1.67	1.15	1

Source: Inland Revenue Department

2.4.6. Application Form Template

To create a template of the application form used by the government, you can employ a suitable CASE Tool. CASE Tools, such as Microsoft Visio, Lucidchart, or draw.io, can assist in designing and documenting the form.

Here's a step-by-step process to create the application form template:

1. **Identify Form Fields:** Determine the specific information that the government requires from taxpayers. This may include personal details, income sources, expenses, and other relevant data.
2. **Design Form Layout:** Using the CASE Tool, create a visual representation of the form's layout. Define sections, headings, and fields.
3. **Add Form Fields:** Insert fields for each piece of information required. Specify field types (text, checkboxes, radio buttons, dropdowns, etc.) based on the data format.
4. **Include Instructions:** Provide clear and concise instructions to guide taxpayers in completing the form accurately.
5. **Consider Validation:** Implement validation rules to ensure data accuracy. For example, you can set rules for mandatory fields, numeric inputs, or date formats.
6. **Review and Test:** Thoroughly review the form for usability and accuracy. Test it with sample data to identify and rectify any issues.
7. **Save and Share:** Once finalized, save the form as a template that can be easily distributed and used by taxpayers.

The form is titled "Get submission Number" and is structured as follows:

- Login Information:** A section containing five text input fields: Username, Password, Re-Password, Contact No, and Email-Id.
- Registration For:** A section containing five checkboxes: Personal PAN, Income Tax, VAT, Excise, and With holder PAN.
- Verifying Offices:** A section containing two radio buttons (IRO/LTO and TSO) and a text input field for IRO Name.

At the bottom right of the form, there are two buttons: "Ok" and "Cancel".

Figure 2.12: Getting Submission Number

2.4.7. Confirmation

Once the payment is confirmed, taxpayers receive a tax payment receipt.

The screenshot shows a web browser window with the URL <https://rajaswa.fcgo.gov.np/govpay/start-payment>. The page title is "रकम भुक्तानी - Google Chrome". The main content area displays a tax payment receipt for the "करदाता सेवा कार्यालय, ओखलढुंगा" (Taxpayer Service Office, Okhaldhunga).

करदाता सेवा कार्यालय, ओखलढुंगा

भौचर विवरण

भौचर विवरण	भुक्तानी कर्ताको विवरण
आर्थिक वर्ष: २०७८/७९	पान नं: ६०९२५४९३४
कारोबार सङ्केत: २०७८-२१६५७५५	नाम: चामलाङ किराना पसल (चामलाङ किराना पसल)
मिति: २०७८/०६/०७	ठेगाना: महाकुलुङ-४,
कार्यालय: करदाता सेवा कार्यालय, ओखलढुंगा (३०५०४१००१)	फोन: ९८६२५०५८४९
	नम्बर:

रकम भुक्तानी गर्ने विकल्पहरू

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क्यान्सल गर्नुहोस्

सि.नं.	भौचर नं	शिर्षक विवरण	वापत	रकम	आय वर्ष	श्रोतम करव
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RevenuePay © FCGO 2018
सम्पर्क: महालेखा नियन्त्रक कार्यालय, अनामनगर, काठमाडौं, नेपाल, फोन: (९७७-१-४७७१२९०), ईमेल: rmis.support@fcgo.gov.np

Developed By: SimplySoft

Figure 2.13: Receipt of Tax Payment

PAN Card

After filling the form you will be provided with your PAN Card.



Figure 2.14: PAN Card

CHAPTER 3

CONCLUSION AND SUGGESTIONS

3.1 Conclusion

In conclusion, this study has offered valuable insights into Nepal's tax system from the perspective of e-governance. The integration of e-governance solutions within Nepal's tax administration has shown significant promise. Initiatives such as e-tax filing and online payment systems have emerged as powerful tools in enhancing the efficiency and convenience of the tax administration process. Taxpayers are no longer constrained by the traditional, time-consuming paper-based filing systems. Instead, they can complete their tax obligations swiftly and conveniently through digital channels. E-governance has contributed to a notable improvement in the transparency of tax processes. With digital platforms, taxpayers now have easier access to critical tax-related information. They can access their tax records, review transaction histories, and track the status of their filings and payments in real-time. This newfound transparency fosters trust between taxpayers and the tax authority, as it becomes more accessible for individuals and businesses to verify the accuracy of their tax transactions.

3.2 Suggestions

Based on the findings of this study, here are the suggestions for improving e-governance in Nepal's tax system:

1. **Enhance Data Security:** Place a high priority on strengthening data security and privacy measures to build trust among taxpayers. Regularly assess and update cybersecurity protocols to safeguard sensitive information.
2. **User-Centric Approach:** Develop e-governance platforms with a user-centric design, catering to the diverse needs of taxpayers. Utilize usability testing and collect user feedback to continuously improve the user experience.
3. **Education and Training:** Invest in comprehensive taxpayer education and training programs. Ensure that individuals and businesses have the knowledge and skills necessary to effectively utilize e-governance services.

4. **Continuous Innovation:** Cultivate a culture of continuous innovation within e-governance solutions. Regularly assess emerging technologies and best practices to adapt and evolve the systems for optimal performance.
5. **Public Awareness Campaigns:** Initiate public awareness campaigns to educate taxpayers about the benefits of e-governance and reassure them about the security of their data.

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