

Kandel S. & Associates
Chartered Accountants

FY 2083/84
(2026/27)

NEPAL BUDGET 2083/84 (2026/27)

KEY TAX REFORMS AND
BUSINESS IMPLICATIONS



HYDROPOWER
SUSTAINING CLEAN ENERGY
FOR A STRONG NEPAL



ROAD INFRASTRUCTURE
CONNECTING COMMUNITIES,
DRIVING GROWTH



ECONOMIC GROWTH
BUILDING RESILIENCE,
CREATING PROSPERITY



TAX REFORMS
SIMPLIFICATION, FAIRNESS
AND COMPLIANCE

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Budget Summary FY 2083/84

Key Tax Reforms and Business Implications

KANDEL S. & ASSOCIATES , CHARTERED
ACCOUNTANTS

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KANDEL S. & ASSOCIATES , CHARTERED ACCOUNTANTS

Summary of Macroeconomic Targets

Specific macroeconomic targets are established by the **Nepal budget 2083/84** to guide fiscal policy and economic planning. The following targets are announced by the Finance Minister:

- ❖ **Economic Growth Rate:** 7 percent GDP growth is targeted for fiscal year 2083/84, up from the projected 3.85 percent in the current fiscal year.
- ❖ **Inflation Control:** Inflation is targeted to be kept below 6 percent through monetary policy coordination and supply-side measures.
- ❖ **Revenue Collection:** Rs 1,405.31 billion is projected to be collected from domestic tax and non-tax revenue sources.
- ❖ **Foreign Grants:** Rs 61.74 billion is expected from foreign grant assistance.
- ❖ **Foreign Loans:** Rs 247.28 billion is planned to be mobilized from external borrowing.
- ❖ **Domestic Borrowing:** Rs 410 billion is targeted from internal debt, though Rs 245.89 billion of existing domestic debt must be repaid during the same year, making net new domestic borrowing approximately Rs 164.11 billion.
- ❖ **Budget Deficit:** The fiscal deficit of Rs 657.29 billion is planned to be financed through the combination of foreign loans and domestic borrowing.

Tax Reforms: Big Relief and Simplification

1. Personal Income Tax Relief:

- ❖ The tax-free threshold has been raised significantly to NPR 1 million (10 lakhs) per year. The top tax slab has also been cut from 39% to 29%. This is one of the biggest income tax reliefs in recent memory and should meaningfully increase disposable income, especially for the middle class and professionals.
- ❖ The income tax exemption threshold has been doubled from NPR 500,000 to NPR 1,000,000 (NPR 10 lakh). This is the single largest income tax relief for individuals in recent Nepal budget history. Additionally, the maximum personal income tax rate has been reduced by 10 percentage points, bringing the top rate down to 29%.

Tax Reforms: Big Relief and Simplification

Personal Income Tax Structure (Fiscal Year 2083.84 / 2026.27)

Income Portion (In NPR)	Slab Range (In NPR)	Tax Rate	Tax Amount (In NPR)	Cumulative Tax (In NPR)
First 10,00,000	0 - 10,00,000	1%*	10,000	10,000
Next 5,00,000	10,00,001 - 15,00,000	10%	50,000	60,000
Next 10,00,000	15,00,001 - 25,00,000	20%	200,000	260,000
Next 15,00,000	25,00,001 - 40,00,000	27%	405,000	665,000
Remaining	Above 40,00,000	29%	Varies	Varies

Note: 1% up to basic exemptions limit shall not be applicable in case of:

1. Income earned from Sole-Proprietorship Firm,
2. Income from Contribution based Pension Fund,
3. Pension Income &
4. Income from Contribution based Social Security Fund (SSF).

Note: This Tax Structure is same for both Single and Couple Opting Resident Individuals.

Tax Reforms: Big Relief and Simplification

2. VAT Push for Digital Payments: A 10% instant refund on VAT for digital payments has been introduced to fight tax evasion and encourage formal transactions. The government has also formed a high-level committee to explore moving away from the current single-rate VAT system toward a more nuanced multi-tier structure.

3. Excise and Customs Rationalization: Excise duties on 360 items have been fully removed, and customs duties on 273 types of industrial raw materials have been reduced. The aim is to lower production costs and encourage local manufacturing.

4. Tax Dispute Resolution: A one-time window allows taxpayers with ongoing court cases to settle by paying the principal tax plus a nominal 1% fee — a pragmatic move to clear the massive backlog of tax disputes.

Tax Reforms: Big Relief and Simplification

5. **Concessional VAT on Electricity >50 Units** : Electricity consumption exceeding 50 units per month will attract VAT at a concessional (lower) rate, supporting household electrification goals.
6. **e-Invoice Mandatory for Turnover >NPR 10 Crore** : Large businesses must link electronic invoices to the Central Invoice Monitoring System, reducing tax leakage
7. **Allowable Cash expenses** deduction limit maintained to NPR 25,000 (previously, it was NPR 50,000) u/s 21.)
8. **Deduction of expenses incurred in CSR**: Up to 1% of Taxable Income (restrictions to claim more expenses in the name of CSR)
9. **VAT Return Amendment** :-VAT Return can be amended within 7 days of filling.

Tax Reforms: Big Relief and Simplification

10. Capital Gain Tax on Listed Share is now Final Withholding Tax

A. Capital Gain Tax on Disposal of Listed Share increased:

- a. Ownership of Share: More than 365 days = 7.5% final (previously, 5%)
- b. Ownership of Share: Less than or equal to 365 days = 10% final (previously, 7.5%)

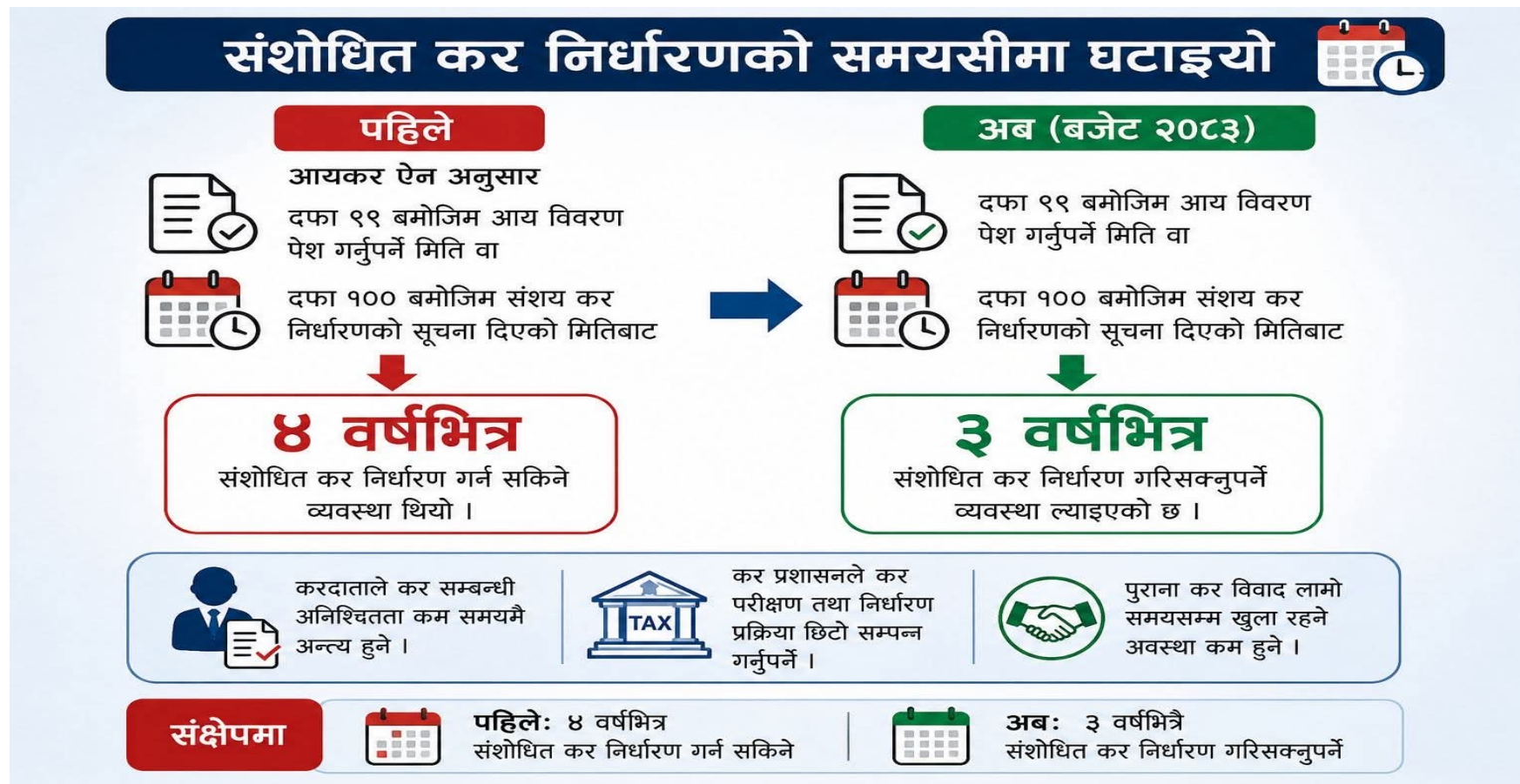
B. Capital Gain Tax on Disposal of Land and Building increased:

- a. Ownership of Land and Building: More than or equal to 5 years = 7.5% final (previously, 5%)
- b. Ownership of Land and Building: Less than 5 years = 10% final (previously, 7.5%)

C. CGT on Involuntary Disposal of Land and Building: 2.5% (disposal as decided by the Government of Nepal)

Tax Reforms: Big Relief and Simplification

11. Time Period for Amended Assessment: 3 years (previously, it was 4 years)



Tax Reforms: Big Relief and Simplification

12. **Limit for House Insurance Deduction** :Increased to NPR 10,000 (previously, it was NPR 5,000)

13. **Section 57 Amendment** :-Provisions have been introduced to ensure that involuntary transfers arising due to the death of a natural person, including consequential changes in ownership of entities, will not be subject to Section 57 of the Income Tax Act, 2058 relating to controlled entities.

14. **Full income tax exemption** :-for 10 years for newly established cinema halls (Cinema Hall) in areas outside Metropolitan and Sub-Metropolitan municipalities.

15. **50% income tax exemption**: On income earned from export of IT/information technology services, to promote the IT industry as a new economic engine.

16. **100% exemption from taxable income calculation** :- on Sweat Equity amounts received by manpower working in the information technology sector.

Tax Reforms: Big Relief and Simplification

17. **Excise duty increased** :-by approximately 10% on cigarettes and on liquor and beer.

18. **Added a few Income exempted u/s 10:** (i.e. Income earned by Water and Sanitation Consumer Committee, Income earned as per objective by Universities, Income from Voluntary disposal of Land and Building to the Government of Nepal or its different level)

19. **Deduction Limit for Donation to Tax Exempt Organization:** NPR 3,00,000 (previously, it was NPR 1,00,000)

20. **VAT on Ride Sharing transaction:** 5%

21. **Advance tax on Service provided by Ride Sharing Operator (Pathao, Indriver):** 1% TDS to be deducted by Service recipient

22. **Application for Tax Refund:** Can be made within 5 years (previously, it was 2 years)

Tax Reforms: Big Relief and Simplification

23. Waiver of TAX , Penalties and Fines :-

छुट योजनाहरूको सारांश तालिका

लक्षित समूह	म्याद	छुट हुने
प्यान नलिई आय आर्जन गरेका	पुस मसान्त २०८३	शुल्क र ब्याज
प्यान भए तर कारोबार नगरेका	पुस मसान्त २०८३	अधिका वर्षको विवरण बुझाउनु नपर्ने
प्यान भई आय बाँकी भएका	पुस मसान्त २०८३	शुल्क र ब्याज
भ्याट दर्ता, कर नतिरेका	पुस मसान्त २०८३	ब्याज, थप दस्तुर, जरिवाना
भ्याट दर्ता, विवरण नबुझाएका	पुस मसान्त २०८३	ब्याज, थप दस्तुर, जरिवाना
अन्तःशुल्क नतिरेका	पुस मसान्त २०८३	विलम्ब शुल्क र जरिवाना
अन्तःशुल्क इजाजत नवीकरण नगरेका	असोज मसान्त २०८३	पछिल्ला वर्षको दस्तुर र जरिवाना
विवरण पेश, कर बाँकी (भ्याट, अन्तःशुल्क, डिजिटल)	पुस मसान्त २०८३	शुल्क, जरिवाना, ब्याज, विलम्ब शुल्क
आन्तरिक राजस्व विभाग निर्धारणबाट बक्यौता	पुस मसान्त २०८३	शुल्क, जरिवाना, बाँकी ब्याज (दूरसञ्चार बाहेक)
न्यायिक निकायमा विचाराधीन	पुस मसान्त २०८३	शुल्क, जरिवाना, ब्याज (दूरसञ्चार बाहेक)
कूटनीतिक निकायमा कार्यरत	मंसिर मसान्त २०८३	ब्याज र शुल्क
कम्पनी ऐनमा बक्यौता कम्पनी	असोज मसान्त २०८३	सम्पूर्ण कर, शुल्क, ब्याज, जरिवाना
साल बसाली ऐनमा बक्यौता	मंसिर मसान्त २०८३	जरिवाना, ब्याज, शुल्क
क्यासिनो - इजाजत नवीकरण	आ.व. २०८३/८४	नवीकरण शुल्कको ८५% जरिवाना

गयाँ पत्रिका

Tax Reforms: Big Relief and Simplification

24. Waiver of TAX , Penalties and Fines :-



**कम्पनी ऐन, २०६३ अन्तर्गत
कर, शुल्क, दस्तुर, ब्याज तथा जरिबाना
मिनाहा सम्बन्धी त्यस्ता**



कम्पनी ऐन, २०६३ बमोजिम दर्ता भएका कम्पनीले सम्बन्धित कानूनले तोकेको बमोजिम व्यवस्थाको वा जरिवाना दाखिल नगरेको भएमा त्यस्ता कम्पनीले कारोबार जारी राख्न वा दर्ता खारेज गर्न चाहेमा:

आर्थिक वर्ष २०८२/८३ को लागि कानून बमोजिम लाग्ने कर, शुल्क, दस्तुर तथा जरिवाना सम्बन्धी २०८२ असोज मसान्तभित्र पेश गरेमा सोभन्दा अघि लागेको वा लाग्ने सम्पूर्ण कर, शुल्क, दस्तुर, ब्याज वा जरिवाना मिनाहा हुनेछ ।



**असोज मसान्तभित्र विवरण पेश गर्नुहोस्
र विशेष छुटको लाभ उठाउनुहोस् ।**



- ✓ कर
- ✓ शुल्क
- ✓ दस्तुर
- ✓ ब्याज
- ✓ जरिवाना



कम्पनी रजिस्ट्रारको कार्यालय
त्रिपुरेश्वर, काठमाडौं

Tax Reforms: Big Relief and Simplification

25. New Announcements on Excise Duty

अन्तःशुल्कजन्य कारोवार र छुट [दफा ४३]

- अन्तःशुल्क इजाजतपत्र लिएका/नलिएका करदाताले अन्तःशुल्कजन्य कारोवार गरेको तर अन्तःशुल्क विवरण र अन्तःशुल्क रकम नबुझाएको भए सो विवरण र रकम बुझाउने। सोमा थप १% रकम बुझाउने। सोमा लाग्ने विलम्ब शुल्क र जरिवाना सबै मिनाहा हुने।

यो छुट कहिले सम्म पाईन्छ?

➤ २०८३ पुष मसान्त सम्म ।

- अन्तःशुल्क इजाजतपत्र लिएको तर नविकरण भएको छैन भने आ.व. २०८२/८३ को नविकरण शुल्क बुझाएमा पहिलाको बाँकी सबै नवीकरण दस्तुर र जरिवाना मिनाहा हुने। सो नगरेमा इजाजतपत्र स्वतः खारेज हुने

यो छुट कहिले सम्म पाईन्छ?

➤ २०८३ असोज मसान्त सम्म ।

Tax Reforms: Big Relief and Simplification

26. New Announcements on VAT

भ्याट नबुझाए (VAT filers & Non filers)का करदाताको हकमा छुट
[दफा ४१]

- ❖ VAT मा दर्ता भई कारोवार गरेको तर VAT बुझाउन बाँकी रहेको करदाताले २०८२ चैत्र सम्मको भ्याट विवरण पेश गरी (नगरेको भए) तिर्नुपर्ने भ्याट र सोमा १% थप रकम बुझाएमा बाँकी सबै ब्याज थप दस्तुर तथा जरिबाना मिनाहा हुने।

यो छुट कहिले सम्म पाईन्छ?
- २०८३ पुष मसान्त सम्म।

- ❖ दुधबाट बन्ने पनीरमा विगतमा VAT नअसुलेको भए तिर्न बाँकि भ्याट मिनाहा (दफा ४२)

Tax Reforms: Big Relief and Simplification

27. Other New Announcements on PAN

करमा दर्ताहुन आउनेलाई आयकर, शुल्क तथा व्याज मिनाहा हुने [दफा ४०(१)]

- कुनै व्यक्तिले विगतमा PAN नलिएको तर कर लाग्ने आय आर्जन गरेको भए त्यस्ता व्यक्तिले PAN लिई आ.ब. २०७९/८०, २०८०/८१, २०८१/८२ र २०८२/८३ को आय विवरण र सोमा लाग्ने कर मात्र बुझाएमा सो बापत लाग्ने शुल्क तथा व्याज मिनाहा हुने,
- सो भन्दा अघिका आय वर्षहरूको सम्पूर्ण कर दायित्व मिनाहा हुने।

यो सुविधा कहिले सम्म पाईन्छ?
- २०८३ पुष मसान्त सम्म ।

Tax Reforms: Big Relief and Simplification

28. Other New Announcements on Business Closure

दर्ता भएका तर कुनै कारोवार नगरेकालाई सुचारु गर्न वा कारोवार बन्द गर्न सुविधा: [दफा ४०(२)]

- कुनै व्यक्तिले विगतमा कर कार्यालयमा दर्ता भई पान नं लिएको तर “कारोवार नगरेको/आय आर्जन नगरेको” भए २०८२/८३ को आय विवरण र कर बुझाई आवश्यकता बमोजिम फर्म खारेज वा सुचारु गर्न सकिने ।
- सो भन्दा अघिका आय विवरण बुझाउनु नपर्ने तथा सम्पूर्ण कर दायित्व मिनाहा हुने ।

यो सुविधा कहिले सम्म पाईन्छ?
- २०८३ पुष मसान्त सम्म ।
- (निवेदन नदिएमा फर्म स्वतः खारेज र कर असुली हुने)

Tax Reforms: Big Relief and Simplification

29. Other New Announcements for Business

विगतमा कर कार्यालयमा दर्ता भएका, कारोवार तथा आयआर्जन भएको हकमा [दफा ४०(३)]

- ❖ कुनै व्यक्तिले विगतमा कर कार्यालयमा दर्ता भई PAN लिएको, कारोवार तथा आय आर्जन समेत गरेको हकमा बुझाउन बाँकी आय विवरण, बुझाउन बाँकी कर र सो करको मात्र १% थप शुल्क बुझाएमा बाँकी सबै व्याज, शुल्क मिनाहा हुने।

यो सुविधा कहिले सम्म पाईन्छ?
- २०८३ पुष मसान्त सम्म ।

Tax Reforms: Big Relief and Simplification

30. Other New Announcements for Business of Gold , Silver and Diamond

सुन, चाँदी तथा हिरा सम्बन्धमा छुट तथा अन्य (दफा ३१)

❖ कुनै फर्म व्यवसायले विगतमा सुन/सुनका गहनाको सन्दर्भमा विलासिता शुल्क तथा हिरा/बहुमूल्य पत्थरमा भ्याट असुल गर्नु पर्नेमा असुल नगरेको भए लाग्ने सबै कर (कर, शुल्क, व्याज, थप दस्तुर, जरिवाना) हुने। सोको विवरण समेत पेश गर्नु नपर्ने।

अब:

- सुन चाँदी गरगहना बिक्रीमा: ~~२% विलासिता शुल्क~~ ०.५% सिप प्रवर्द्धन शुल्क
- सुन/चाँदी भन्सार दर २०% र हिरामा ५%
- हिरामा: ~~VAT खारेज~~।

थप जानकारी: भारतमा हाल सुन चाँदिमा भन्सार १५% रहेको छ।

Tax Reforms: Big Relief and Simplification

31. Other New Announcements regarding waiver of additional tax

कर निर्धारण, मुद्दामामिला र कर मिनाहा [दफा ४६]

- ❖ बजेट भाषणको दिन (२०८३ जेठ १५) भन्दा अघि कर कार्यालयको कर (IT/VAT/Excise) निर्धारणबाट थप कर लागेको र सो कर निर्धारणमा चित्त नबुझाई मुद्दामामिला (विभाग वा न्यायाधिकरण वा अदालत) मा रहेको छ भने मुद्दा फिर्ता लिई संशोधित कर निर्धारणमा रहेको कर रकम (IT/VAT/Excise) र सोको थप १% रकम बुझाएमा सोमा लागेको शुल्क, थप दस्तुर, जरिवाना, ब्याज र विलम्ब शुल्क मिनाहा हुने।

यो सुविधा कहिले सम्म पाईन्छ?
- २०८३ पुष मसान्त सम्म ।

Tax Reforms: Big Relief and Simplification

32. Other New Announcements regarding waiver of additional tax

कार्यालयबाट कर निर्धारण र कर बक्यौतामा मिनाहा [दफा ४५]

- बजेट भाषणको दिन (२०८३ जेठ १५) भन्दा अघि कर कार्यालयमा थप कर निर्धारण भई कर बक्यौता (IT, VAT, Excise) सृजना भएको भए सो बक्यौता र सोको थप १% रकम बुझाएमा सोमा लागेको शुल्क, थप दस्तुर, जरिवाना, ब्याज र विलम्ब शुल्क मिनाहा हुने।

(नोट: दूरसंचार सेवा प्रदान गर्ने व्यवसायमा यो छुट छैन।)

यो सुविधा कहिले सम्म पाईन्छ?
- २०८३ पुष मसान्त सम्म।

Introduction of New Fees @3%

१६. शिक्षा समता शुल्क : निजी क्षेत्रबाट सञ्चालित शिक्षण संस्थाले विद्यार्थीबाट असुल गर्ने सबै प्रकारका शुल्कमा अनुसूची-७ बमोजिम शिक्षा समता शुल्क लगाई असुल उपर गरिनेछ। यस्तो शुल्क गुणस्तरीय शिक्षामा पहुँच र शैक्षिक पूर्वाधार निर्माणमा खर्च गरिनेछ।

१७. स्वास्थ्य समता शुल्क : निजी क्षेत्रबाट सञ्चालित स्वास्थ्य सेवा प्रदायकले विरामीबाट असुल गर्ने सबै प्रकारका सेवा शुल्कमा अनुसूची-८ बमोजिम स्वास्थ्य समता शुल्क लगाई असुल उपर गरिने छ। यस्तो शुल्क गुणस्तरीय स्वास्थ्य सेवामा पहुँच र स्वास्थ्यसम्बन्धी पूर्वाधार निर्माणमा खर्च गरिनेछ।

Reform of the Public Sector

1. Keeping 66% of Nepal Telecom shares with the federal government, the remaining stake will be sold to the public by end of Poush, with proceeds aimed at developing Nepal as a tech hub.
2. The Nepal Electricity Authority will be restructured into three separate entities for generation, transmission and distribution, and trading. Unstarted projects with existing PPAs will have licenses revoked, while new take-or-pay PPAs will be introduced. Immediate PPAs will be prioritized for projects under 10 MW, and revised pricing will be applied for dry-season electricity purchases.
3. Capital enhancement is proposed for Rastriya Banijya Bank, while Nepal Airlines Corporation will be converted into a company with reforms and potential strategic partnership. Shares of National Life Insurance and Bishal Bazar Company will be issued to the public, and Hydropower Investment and Development Company Limited will be merged to form a specialized infrastructure entity. Additionally, due diligence of seven public entities, including Gorkhali Rubber Industry, will be conducted within the coming year for potential PPP-based investment management.

Security Market & Finance Related

1. Restructuring of Nepal Stock Exchange (NEPSE) with phased introduction of intraday trading, short selling, and derivatives.
2. Facilitate to enable listed companies to issue Global Depository Receipts (GDRs) for listing on foreign stock exchanges after fulfilling regulatory requirements.
3. Separate securities market management bill and trustee bill to be presented to Parliament.
4. Timely amendments to be made to the Banks and Financial Institutions Act and Banking Offences and Penalties Act.
5. Third-party insurance coverage to be increased to NPR 10 lakh. Accident devices to be mandatorily installed in vehicles. Accident, critical illness, and fire insurance to be made compulsory.

Security Market & Finance Related

6. A pilot program to be introduced to provide up to 40% subsidy on investments of up to Rs. 20 million in agricultural and livestock production, reimbursed at 10% annually over four years from the start of production. The policy also aims to gradually phase out other subsidies while continuing up to 80% premium subsidy on agricultural and livestock insurance.

7. Role of National Cooperative Regulatory Authority to be made more effective in monitoring and regulation of savings and credit cooperatives. Recovery of savings of depositors of distressed cooperatives to continue through the Unified Depositors Protection Fund.

8. Loans and livestock programs for poor and small farmers to be operated through Small Farmer Development Micro-Finance Institution.

Business and Investment Reforms

1. **Company Law Amendment:** Conflict-of-interest provisions will be clarified and company dissolution simplified.
2. **Limited Liability Partnerships:** A new law will be drafted to encourage angel investment, venture capital, and private equity.
3. **Foreign Apartment Ownership:** Foreigners investing in Nepal will be allowed to lease apartments on a long-term basis (up to 25 percent of units in a building) in designated locations.
4. **Investment Express:** An automated one-stop system will be operationalized within three months for company registration, financial services, tax compliance, and visa applications.
5. **Investment Board Projects:** Projects approved by the Investment Board will no longer need separate approvals from other government bodies.

Business and Investment Reforms

6. **Debt Recovery and IP Laws:** Legal frameworks for debt recovery, intellectual property protection, and commercial dispute resolution through a dedicated tribunal will be developed.
7. **FITTA Revision:** The Foreign Investment and Technology Transfer Act 2019 will be revised, removing the mandatory Nepal Rastra Bank permission requirement for profit repatriation.
8. **Start-up First-Loss Recovery:** A first-loss recovery provision will be introduced for start-ups to encourage innovation.
9. **Offshore Bonds:** Nepali currency offshore bonds will be introduced in foreign markets.
10. **Mandatory Insurance:** Insurance will become mandatory for residential building construction, and third-party insurance coverage raised to Rs 1 million.

Frequently Asked Questions About Nepal Budget 2083/84

Q1: What is the total size of Nepal budget 2083/84?

The total budget outlay is Rs 2,124.34 billion (approximately Rs 2.12 trillion), the largest in Nepal's history, representing a 25.2 percent increase over the revised estimates of the current fiscal year.

Q2: Who presented Nepal budget 2083/84?

Finance Minister Dr. Swarnim Wagle presented the budget on May 29, 2026, on behalf of the Balendra Shah-led government.

Q3: What is the economic growth target for FY 2083/84?

The government targets 7 percent economic growth, up from the projected 3.85 percent in the current fiscal year 2082/83.

Q4: How much will civil servant salaries increase?

Civil servant salaries will increase by approximately 21 percent effective mid-July 2026, comprising a 10 percent base scale increase and a 10 percent performance incentive allowance.

Frequently Asked Questions About Nepal Budget 2083/84

Q5. What energy sector changes are announced?

The Nepal Electricity Authority will be unbundled into three companies (generation, transmission, distribution). 1,040 MW of new capacity will be added, and private companies will be allowed to trade electricity internationally.

Q6: What infrastructure projects are prioritized?

Key projects include East-West Highway four-lane upgrade (Rs 37.46B), Kathmandu-Tarai Fast Track (Rs 17.64B), Nagdhunga tunnel inauguration, 1,000 km road blacktopping, and 275 bridge constructions.

Q7: What are the health sector allocations?

Rs 101.95 billion is allocated for health, including Rs 15 billion for health insurance, free childhood cancer treatment, 336 basic hospitals in three years, and development of internationally ranked medical institutions.

Frequently Asked Questions About Nepal Budget 2083/84

Q8. What is the Green Tax and how does it replace old charges?

Scattered charges like infrastructure tax and road fees have been merged into a single unified "Green Tax." This simplifies compliance and reduces the cost of goods transportation

Q9. What is the VAT digital payment discount?

When you pay for purchases using digital methods (mobile banking, digital wallets), you receive a 10% discount on the VAT amount at the time of invoice.

Q10. Do I still need to file a separate tax return for capital gains on listed shares?

No. Capital gains on listed share sales are now treated as final withholding tax. Your broker deducts it at source, and no separate filing is required. However, D4 Return should be filed in case personal income exceeds 40 lakhs in a year with disclosure of Capital Gain Income.

ABOUT KANDEL S. & ASSOCIATES

- Kandel S.& Associates, Chartered Accountants is one of the upcoming & fast growing professional services firms in Nepal.
- Located at Chitwan the firm has over 15 staff members' along with 4 qualified chartered accountants and 3 senior Audit Manager and 4 audit associates and other professionals.
- The firm also has on its roster several financial experts and professionals. Firm has the right blend of professional experts viz Chartered Accountants, MBA's, ACCA, lawyers etc. and have expertise in the field of Corporate Advisory, Management Assurance Services, Statutory Audits, Performance Audits, Company Law Matters.