

S. No.	Types of Entity/ Business/	Schedule/ Section reference	Applicable tax rate FY 2077/78
1.	Normal business	Sch 1 (2) (1)	25%
2.1	Commercial banks, Financial Institutions (Development Banks and finance companies)	Sch 1 (2) (2)	30%
2.2	General Insurance Business (i.e. Non-Life Insurance)	Sch 1 (2) (2)	30%
2.3	Telecommunication and internet Service	Sch 1 (2) (2)	30%
2.4	Money Transfer	Sch 1 (2) (2)	30%
2.5	Entity engaged in Capital market, Securities dealing business (securities broker), merchant banking, Commodity future market, Securities and Commodity broker business.	Sch 1 (2) (2)	30%
2.6	Entity dealing with Cigarette, Bidi, Cigar, Chewing tobacco, Gutka, Pan Masala, alcohol, Beer etc.	Sch 1 (2) (2)	30%
2.7	Entity engaged in Petroleum business under Nepal Petroleum Act 2040	Sch 1 (2) (2)	30%
3	Cooperatives societies registered under Cooperative Act 2074 are taxable at the following rates except tax exempt transactions	Sch 1 (2) (3)	
3.1	Cooperative operated in the Municipalities areas	Sch 1 (2) (3)	5%
3.2	Cooperative operated in the Sub metropolis areas	Sch 1 (2) (3)	7%
3.3	Cooperative operated in the Metropolis areas	Sch 1 (2) (3)	10%
4.	School and university registered and operated under Public Guthi	Sch1 (2) (3Kha)	20%
5	Repatriation of income of Nepal based foreign permanent establishment of a non resident person to foreign country	Sch 1 (2) (6)	5%
6	Non resident entity mentioned in Sec 70 “ Shipping, air transport or telecommunication services, postage, satellite, optical fiber project*.	Sch 1 (2) (7)	5%
7	However, non resident person providing services in shipping, air transport or telecommunication services through territory of Nepal but it does not so depart from Nepal with destination in a foreign country	Sch 1 (2) (7)	2%

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