





Considering inconvenience caused by the COVID-19 pandemic, Inland Revenue Department (IRD), through its notice dated 7 August 2020 (23 Sharwan 2077), has extended the due dates for attesting the VAT purchase & sales register under section 16(3) of the VAT Act 2052 by the respective tax offiers till Poush end 2077 for taxpayers filing VAT returns on monthly, bimonthly & quatertly basis from the existing dates of end of Shrawan and Kartik, respectively.

Furthermore, arrangments have also been made for taxpayers with registered offices outside of Kathmandu valley to attest those records from the nearest Inland Revenue Office (IRO) or Taxpayer Service Office (TSO) in case of taxpayers registered in Medium & Large Taxpayers Office.

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