# Birta Abolition Act, 2016 (1959)

<table>
<thead>
<tr>
<th><strong>Date of Royal Assent</strong></th>
<th><strong>Date of Publication in Nepal Gazette</strong></th>
</tr>
</thead>
</table>

**Amendments:**

1. *Birta* Abolition (Amendment) Act, 2018¹ (1962)  
   Date of Royal Assent and Publication: 2018.10.24 (7 March 1962)

2. Compensation Act, 2019 (1963)  
   Date of Royal Assent and Publication: 2019.12.30 (12 April 1963)

3. *Birta* Abolition (Amendment) Act, 2024 (1967)  
   Date of Royal Assent and Publication: 2024.7.6 (23 Oct. 1967)

   Date of Royal Assent and Publication: 2031.4.18 (2 Aug. 1974)

5. Special Court Act, 2031 (1974)  
   Date of Royal Assent and Publication: 2031.6.20 (6 Oct. 1974)

6. Judicial Administration Reforms (First Amendment) Act, 2033 (1976)  
   Date of Royal Assent and Publication: 2033.4.10 (25 July 1976)

7. Judicial Administration Reforms (Fourth Amendment) Act, 2043 (1986)  
   Date of Royal Assent and Publication: 2043.7.24 (10 Nov. 1986)

   Date of Royal Assent and Publication: 2048.2.16 (30 May 1991)

   Date of Royal Assent and Publication: 2049.5.29 (14 Sept. 1992)

    Date of Royal Assent and Publication: 2066.10.7 (21 Jan. 2010)

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¹ It has been so mentioned that the *Birta* Abolition (Amendment) Act, 2018 would also come into force on the date of the coming into force of the Original Act.

² This Act came into force on 15 Jestha 2065 (28 May 2008).
Act Number 16 of the year 2016(1959)

An Act Made to Abolish Birta Lands and Impose Land Tax Thereon

Preamble: Whereas, it is expedient to put an end to the feudal system of utilizing land without paying any revenue to the State, in order to create feelings and a situation of equality among various classes of people in …………….3 Nepal and thereby bring about harmonious relations among them, as well as to achieve the sacred objective of strengthening and promoting the economic well-being of …………….4 Nepal and its people;

Now, therefore, Parliament has framed this Act in the Fifth year of the reign of His Majesty King Mahendra Bir Bikram Shah Dev.

1. **Short Title, Extent and Commencement:** (1) This Act may be called as the *Birta* Abolition Act, 2016 (1959)

   (2) It shall come into force throughout………….5 Nepal.

   (3) It shall come into force immediately.

2. **Definitions:** Unless the subject or context otherwise requires, in this Act:

   (a) "Birta land" means any kind of land obtained or possessed in such a way that the land is wholly exempt from the State Land Tax, or that the tax payable thereon is less than the tax imposed on *Raikar* land of similar type in the same place, and this term also includes any land as defined in Clauses (b) and (c).

   (b) "A Class Birta land" means a Birta land on which the recipient can collect and appropriate only the

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5 Deleted by Republic Strengthening and Some Nepal Laws Amendment Act, 2066(2010).
prescribed land revenue, or an income based on the amount of the land revenue, irrespective of the mode of grant or acquisition, which may or may not be liable to pay any land tax to the Government of Nepal, and uncultivated and waste Birta land and Birta forest land.

(c) "B Class Birta land" means all types of Birta land other than A Class Birta land.

(d) "Birta-owner" means a person in whose name Birta land is registered, or in whose name the document granting Birta land was issued or who is using/possessing the land as Birta, and this term includes the heir to such a person entitled to use the Birta land, as well as the person who uses the land on usufructuary or simple mortgage or otherwise, or his or her heir, as long as he or she is in possession of the land.

(e) "Land Revenue/Tax" means the prescribed tax, in cash or in kind or in both forms, which the person in whose name the land is registered (hereinafter called the tenant on Raikar land in this Act) is liable to pay to the Government of Nepal, in relation to the Raikar land, and this term includes, in relation also to Birta land, the revenue prescribed to be paid to the Birta owner (which is equivalent to the land tax on adjoining holdings of Raikar land) as well as any percentage increases on such revenue, imposed with or without the consent of the tenant on Birta land, in accordance with the rights vested in the Birta owner.
(f) "Land Revenue Office" means the land revenue office of the Government of Nepal which collects the land revenue/tax, and this term includes the Land Administration Office in a place where the Land Revenue Office has been dissolved.

(g) "Income on Birta land" means income, in cash or in kind, realized in addition to the land revenue/tax, from the person who is allowed to cultivate the land, with or without, a written agreement.

(h) "Chief of Land Revenue Office" includes the Land Administrator.

(i) .................

(2) .................

(3) It is made clear, for the avoidance of doubt in making decision pursuant to Sub-section (2), that where any person has, out of the same Birta land in various plots or one plot, granted some Birta land to another person in consideration for the land revenue only and some Birta land in consideration for income with or without concluding a deed or he or she himself or herself is cultivating some Birta land out of such Birta land, the Birta land granted in consideration for the land revenue shall be considered as the A Class Birta land irrespective of the same plotting or one single plot and the Birta land granted in consideration for income or the Birta land being cultivated by such a person himself or herself shall be considered as the B Class Birta land.

3. **Birta Abolition**: (1) With effect from the date of commencement of this Act, the Birta system existing in........... Nepal has been

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6 Amended by Birta Abolition (Amendment) Act, 2024(1962).
7 Inserted by Birta Abolition (Amendment) Act, 2024(1962).
8 Inserted by Birta Abolition (Amendment) Act, 2024(1962), and deleted by Judicial Administration Reforms (Fourth Amendment) Act, 2043(1986).
9 Deleted by Judicial Administration Reforms (Fourth Amendment) Act, 2043(1986).
terminated, and all Birta holdings existing up to the day prior to the commencement of this Act have been abolished.

(2) All Birta lands existing in ..............\textsuperscript{11} Nepal, which have been abolished under Sub-section (1) above, shall be converted into Raikar, and land ownership rights therein shall be vested in the Government of Nepal, and the land ownership rights and powers possessed by Birta holders on such Birta land prior to the commencement of this Act shall be deemed to have ipso facto lapsed.

(3) Any law, regulation, order or other document providing for the emergence or continuation of ownership rights and powers on Birta land in favor of any individual has been repealed or nullified with effect from the date of commencement of this Act.

4. **Assessment of Land Tax and Registration:** (1) Subject to the provisions of Section 11, land taxes have been assessed as follows with effect from Fiscal Year 2016-17 (1959-60) on lands converted into Raikar under this Act:

(a) On A class Birta land, an amount equivalent to the land tax which the Birta owner has been collecting from the tenant on such Birta land.

Provided that, the waste or forest Birta lands, which have not been registered in the name of any tenant and have not been reclaimed, shall only be struck off the records.

(b)\textsuperscript{12} As per the following in relation to the B Class Birta Land in the Kathmandu Valley:

\textsuperscript{11} Deleted by Republic Strengthening and Some Nepal Laws Amendment Act, 2066(2010).

\textsuperscript{12} Amended by Birta Abolition (Amendment) Act, 2024(1967).
<table>
<thead>
<tr>
<th>Paddy field</th>
<th>Sloppy land</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) First grade <em>Ropani</em> one Rs. 3.00</td>
<td>Rs. 1.14</td>
</tr>
<tr>
<td>(2) Second grade <em>Ropani</em> one Rs. 2.44</td>
<td>Rs. 0.94</td>
</tr>
<tr>
<td>(3) Third grade <em>Ropani</em> one Rs. 1.69</td>
<td>Rs. 0.56</td>
</tr>
<tr>
<td>(4) Fourth grade <em>Ropani</em> one Rs. 1.12</td>
<td>Rs. 0.37</td>
</tr>
</tbody>
</table>

Provided that, in relation to any *Birta* land of B Class in the Kathmandu Valley:

(1) If the rate of land tax chargeable by half the figure of land revenue chargeable in the case of *Raikar* land that is adjoining applicable for fiscal year 2016/17 (1959/60) is less than that rate, the land tax shall be collected at the said lesser rate in relation to such *Birta* land for the said year.

(2) If the rate of land tax chargeable by the figure of land revenue chargeable in the case of *Raikar* land that is adjoining applicable for fiscal year 2017/18 (1960/61) is less than that rate, the land tax shall be collected at the said lesser rate in relation to such *Birta* land for the said year.

As per the figure of land revenue chargeable on the *Raikar* land that borders B Class *Birta* land situated in the other Hilly areas and Terai areas of …………

Provided that, only half the figure of land revenue chargeable on the bordering *Raikar* land for financial year 2016/17(1959/60) shall be collected.

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(c) Where any person has paid the land tax in excess of that payable pursuant to Clause (b) for fiscal years 2016/17 (1959/60) and 2017/18 (1960/61), and makes a claim in writing accompanied also by the evidence, the amount as proved to be in excess shall be returned to that person.

(2) The chief of Area Revenue Office shall assess the land tax as determined pursuant to Sub-section (1) above, register Birta lands on which the land tax is thus assessed as Raikar in the following manner, compile assessment as Raikar in the following manner, maintain assessment records, and collect the land tax:

(a) In the case of Class A Birta land, in the name of the tenant on such Birta land.

Provided that, no unreclaimed waste land or forest shall be registered in anyone’s name, and such land or forest shall be equivalent to other waste land and forest belonging to the Government of Nepal.

(b) In the case of Class B Birta land, in the name of the Birta owner.

Provided that, if the land is registered in the name of a person who is using it on usufructuary or sight mortgage or his or her heir using it, his or her right shall be limited to usufructuary or sight mortgage, and he or she shall not refuse redemption according to the prevailing Nepal law, and the right of the redeemer to have the land registered as Raikar in his or her name shall be secure.

14 Inserted by Birta Abolition (Amendment) Act, 2018(1962).
(3) Any person who is dissatisfied with the rates determined under Sub-section (2) on B Class Birta land may make an appeal to the Chief District Officer, and any person who is dissatisfied with the decision of the Chief District Officer may make an appeal to the concerned Revenue Tribunal.

(4) In cases where the different tax rates are prevailing on Raikar land of similar grade adjoining or in the neighborhood of B class Birta lands and paid to the Government of Nepal as per such rates, the assessment of land tax shall be made at the higher rate until an order to the contrary is issued by the Government of Nepal.

(5) In cases where any tax or levy had been assessed and paid to the Government of Nepal prior to the commencement of this Act on any land on which land tax is imposed under this Act, such tax or levy shall be deemed to have been included in the land tax and the record of that tax or levy shall be crossed off.

5. **Power of the Chief of Land Revenue Office to procure documents:** (1) The Chief of Land Revenue Office may, if he or she desires to inspect documents relating to Birta land converted into Raikar under this Act, issue a written order to the Birta owner or his or her employee engaged to manage the land and make collections therein to submit such documents.

(2) In cases where any parson fails to comply with the order of the Chief of Land Revenue Office issued pursuant to Sub-section (1), the Chief of Land Revenue Office may impose a fine not exceeding Five Hundred Rupees on such a person and procure the documents.

6. **Payment of Land Tax:** (1) The land tax levied pursuant to Section 4 shall, unless otherwise provided, be paid through the Jimidar, if any,
and failing such Jimidar, by the registered land-owner mentioned in Sub-section (2) of Section 4, to the local Land Revenue Office in the same way as payment is made of land tax on Raikar land, and the prevailing Nepal Law relating to the payment and collection of land tax shall be applicable on such payment and collection of such land tax.

Provided that, for fiscal years 2016/17 (1959/060) and 2017/18 (1960/61), the land tax to be paid and collected pursuant to this Act may be paid and collected by installments in such manner as specified by the Government of Nepal by a Notification in the Nepal Gazette.

(2) Without prejudice to the generality of the provisions of Sub-section (1), in case the land tax mentioned in Section 4 remains in arrears, it shall be realized in the same way as arrears of land tax on Raikar land are realized.

(3) No Birta owner of A Class Birta land on which land tax has been levied under Section 4 or his or her employee shall be entitled to collect or realize land tax on such land with effect from the date of commencement of this Act.

(4) A Birta owner of B Class Birta land on which land tax has been levied under Section 4 shall be entitled to realize the land tax levied under Section 4, in addition to the rent, from the person cultivating his or her land.

(5) In cases where there are any Jimidars, Patuwaris, Jimmawals, Tharis, and Mukhiyas on Birta lands, their powers and responsibilities shall be the same as those of similar functionaries on Raikar land.

(6) Birta revenue offices established by Birta owners to discharge their functions shall be converted into Revenue Offices of the Government of Nepal with effect from the date of commencement of

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18 Inserted by Birta Abolition (Amendment) Act, 2018(1962).
this Act, and all papers and documents relating to *Birta* lands therein shall be regarded as belonging to the Government of Nepal.

(7) The employees of *Birta* revenue offices which have been converted into government offices pursuant to Sub-section (6) shall be regarded as the civil employees of the Government of Nepal.

7. **Registration to be made:** (1) Within One Hundred Twenty days after the date of commencement of this Act, the B Class *Birta* Owners shall submit the following details of their *Birta* lands and pay the land tax or land revenue due and payable to the local Land Revenue Office and to the Land Administration Office in a place where the Land Revenue Office has been dissolved; and upon receipt of payment of the due land tax or land revenue, the Land Revenue Office or the Land Administration Office, as the case may be, shall give a receipt of submission of details accordingly, and register such lands in their respective names and with the concerned records and main records of survey and measurement of such lands:

   (a) The area (*Bigha*, *Ropani*, etc.) of the *Birta* land, or the approximate area thereof in case the existing records do not specify the area, and the boundaries of the land, if known,

   (b) The amount of land revenue or land tax specified, if any, by the survey and measurement carried out by the Government of Nepal, and amount of land revenue of the *Birta* land specified at the time when a cultivated land has been granted,

   (c) The names of persons cultivating the land, area of land cultivated by them, and the rent payable by each of them to the *Birta* owner.

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19 Amended by *Birta* Abolition (Amendment) Act, 2024(1967).
(d) Any other matters as prescribed by the Government of Nepal.

(2) It shall be the duty of Birta owners of A Class Birta lands or the officer-in-charge working at the Revenue Office, if any, on any Birta land or the person engaged to manage and make collections on Birta lands in case the Birta owner ordinarily resides outside Nepal, to submit necessary documents containing particulars mentioned in Sub-section (1) above to the concerned Land Revenue Office.

(3) In the case of a failure to submit such particulars in respect of any Birta lands as required under Sub-sections (1) and (2) or even though particulars are submitted, if they deliberately misrepresent specific particulars, each person under obligation to submit particulars under Sub-section (1) or (2) may be subjected by the Chief of area Land Revenue Office to a fine not exceeding One Thousand Rupees or imprisonment for a term not exceeding One year or both punishment.

(4) An appeal may be made to the concerned Revenue Tribunal against the order of punishment under Sub-section (3).

(6) If the landowner or tenant of B Class Birta Land that has been converted into the Raikar land upon the Birta land being eliminated pursuant to this Act intends to get his or her land to be surveyed, the local Land Revenue Office may provide for the carrying out of plain table survey taking into account of convenience if he or she executes a deed with condition of making payment of survey expenses until Five years at the rate of ten percent of the land tax.

20 Inserted by Birta Abolition (Amendment) Act, 2018(1962).
22 Amended by Birta Abolition (Amendment) Act, 2024(1967).
23 Amended by Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010).
24 Inserted by Birta Abolition (Amendment) Act, 2024(1967).
7A. **Entitlement of land tillers to register Birta lands:** (1) The Tiller of Class B *Birta* Land may, within the time as specified by the Government of Nepal after the commencement of this Section, make an application, setting out the evidence and proofs that are in his or her possession or of which knowledge and information he or she has and plot number, boundaries of the land, name, surname and address of the *Birta* owner, crop rent and revenue thereof, to the concerned Revenue or Land Revenue Office of the concerned district for the registration of such land in his or her name.

(2) Upon receipt of an application as referred to in Sub-section (1), if, in making necessary examination of the application, the land in question is not found as a land already registered in the name of *Birta* owner or a land under the State *Guthi* (Trust) but appears to be the existing *Birta* land than can be registered in the name of applicant, the Revenue or Land Revenue Office shall register such a land in his or her name, upon collecting the fee and charge prescribed by the Government of Nepal by publishing a notice in the Nepal Gazette.

8. **Chief of Revenue Office to exercise some powers of court:** The chief of Revenue Office may, while discharging his or her duties under this Act, such powers as may be exercisable by courts in matters pertaining to recording statements, procuring evidence and documents, summoning witness, and conducting local inquiries.

9. **Compensation:** (1) The Government of Nepal ………….. shall pay to the *Birta* owners of A Class *Birta* Lands compensation as mentioned in the Schedule and according to the procedures prescribed therein.

(2) While calculating the compensation payable under Sub-section (1), the total amount shall be arrived at in percentages of the

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25 Inserted by the *Birta* Abolition (Third Amendment) Act, 2049(1992).
26 Deleted by the Compensation Act, 2019 (1962).
annual land tax which is proved to have been usually realized by any Birta owner who possesses authentic evidence of his or her claim.

Provided that, while calculating such compensation, the Government of Nepal shall not recognize any document of less than One Hundred Rupees in value, in cases where evidence of registration or possession until April 12, 1959, is not available, and no document whatsoever of a date subsequent to August 8, 1959, whatever or not registered, unless in accordance with the decision of a court on a case filed earlier.

(3) Compensation shall be calculated and paid on the basis of the net land tax realized after providing for taxes, if any, paid or payable in the year 2015 (1958/59).

10. **Compensation for mortgaged Birta Lands:** If A Class Birta Land is mortgaged by any person, on sight or usufructuary basis, and the mortgagee has been utilizing the land in consideration for the money paid, compensation under this Act shall be received by the person using the land on sight or usufructuary mortgage.

Provided that if the amount of compensation exceeds the value of the sight or usufructuary mortgage, the surplus shall be received by the mortgager according to the procedure prescribed in the Schedule; and in the case of a shortfall, the mortgagee shall not be entitled to make any claim against the Birta owner or any other person.

11. **Concession on land tax on certain Birta Lands:** (1) Land tax shall not be levied according to Section 4 on Birta lands converted into Guthi as follows until alternative arrangements are made to operate the Guthi according to custom and tradition:

   (a) Birta lands established as Guthi by the Government of Nepal,
(b) **Guthi Birta** lands which, though originally bestowed by the people, were subsequently turned over to the Government of Nepal and thus taken up by it, or lands administered as **Guthi** after being confiscated by the Government of Nepal or for any other reason, and

(c) **Guthi Birta** lands established with permission from the Government of Nepal.

(2) The **District Court** shall try cases of whether any land is a land as referred to in Clause (a), (b) or (c) of Sub-section (1), and appeal may be made to the **Court of Appeal** against the same.

12. **Right of tenant evolved from tenancy on Birta Lands:** (1) In cases where any person possesses the tenancy right on B Class **Birta** land which is converted into the **Raikar** land pursuant to this Act, the name of the tenant also shall be registered as protected peasant when the name of the B class **Birta** owner is registered as a landowner on **Raikar** land. Such a protected tenant shall not be deprived of such occupancy rights and privileges as were secured by him or her as a tenant.

(2) After the tenant on A Class **Birta** land becomes a land-owner after such land is registered in his or her name, any person who obtains and cultivates the land from such a land-owner before or after the commencement of this Act shall become a tenant and acquire the rights of a tenant, subject to the provisions of the Act Relating to Lands.

12A. **Special provisions relating to the registration of Birta land:** The B Class **Birta** land that has not been converted into **Raikar** and registered in the name of any person by the last day of the month of **Ashad** of the year 2049 (1992) shall be registered only in the name of

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27 Amended by Revenue Tribunal Act, 2031(1974).
28 Amended by Judicial Administration Reforms (Fourth Amendment) Act, 2043(1986).
29 Amended by Administration of Justice Act, 2048(1991.).
30 Inserted by **Birta** Abolition (Third Amendment) Act, 2049(1992).
the person who has been cultivating that land pursuant to Section 7A. After that period, no B Class Birta land shall be registered in the name of any Birta-owner, and even if such a land was registered, it shall not be recognized.

Provided that, where a case has been filed in a court on the matter of converting such a land into Raikar or registering it prior to the last day of the month of Ashad of the year 2049 (1992) and is sub judice in the court, it shall be as decided by the court; and where any Birta-owner has made an application to the Revenue Office or Land Revenue Office for the conversion of such a land into Raikar and registration thereof in his or her name and the application is still under consideration by such Office and the person cultivating such land has not made an application for the conversion of such land into Raikar and registration thereof in his or her name, it shall be as decided by the Revenue Office or Land Revenue Office.

12B. **Registration to be made within time-limit:** If a person cultivating Class B Birta land fails to register such land in his or her name within the time-limit prescribed by the Government of Nepal pursuant to Section 7A., such land shall be dealt with in accordance with the laws in force as if such land were a land of which land revenue was not paid.

13. **Power to frame Rules:** The Government of Nepal may frame Rules to implement the provisions of this Act.

14. ................

15. **Action in case of conflict with the laws in force:** Notwithstanding anything contained in the laws in force, the matters provided for in this Act or the Rules framed hereunder shall be dealt with accordingly.

31 Inserted by Birta Abolition (Third Amendment) Act, 2049 (1992).
32 Repealed by Birta Abolition (Amendment) Act, 2018 (1962).
Related to Section 9

Schedule

Table of Compensation

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Land Revenue that has been provided in One Year</th>
<th>Compensation to be provided (On the amount to be provided under the Section 9 of the Act)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Upto first Five Hundred Rupees</td>
<td>One Thousand Percent</td>
</tr>
<tr>
<td>2.</td>
<td>For next Five Hundred Rupees</td>
<td>Five Hundred Percent</td>
</tr>
<tr>
<td>3.</td>
<td>For next Two Thousand Rupees</td>
<td>One Hundred Percent</td>
</tr>
<tr>
<td>4.</td>
<td>For next Three Thousand Rupees</td>
<td>Fifty Percent</td>
</tr>
<tr>
<td>5.</td>
<td>For next Four Thousand Rupees or more than that</td>
<td>Twenty Five Percent</td>
</tr>
</tbody>
</table>

Provided that, no one shall be provided the compensation more than Twelve Thousand Rupees.

Process for Compensation

Deleted by Compensation Act, 2019.

Note: (1) The words changed by Birta Abolition (Amendment) Act, 2024:-
The words “Tenant” shall be substituted for “Protected Farmer”
(2) The words change by Some Nepal Law Amendment Act, 2063
The words “Nepal Government” shall be substituted for “His Majesty's Government”.

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