

Health Tax (Smoking and Liquor Charge) Fund Rules, 2051 (1994)

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In exercising of the powers conferred by Section 2 of the Administrative Procedures (Regulation) Act, 2013 (1956), the Government of Nepal has framed the following Rules:

1. **Short title and commencement:** (1) These Rules may be called as the “Health Tax (Smoking and Liquor Charge) Fund Rules, 2051 (1994)”.
(2) These Rules shall come into force immediately.
2. **Definitions:** Unless the subject or the context otherwise requires, in these Rules;
 - (a) "Fund" means the Health Tax (Smoking and Liquor Charge) Fund established pursuant to Rule 3.
 - (b) "Board" means the Fund Operating Board constituted pursuant to Rule 7.
3. **Establishment of Fund:** (1) A fund named “Health Tax (Smoking and Liquor Charge) Fund” is, hereby, established.
(2) The Fund shall be operated as a revolving fund.
4. **Amounts to be credited to Fund:** The Fund shall consist of the following amounts:
 - (a) amounts received from the Government of Nepal,
 - (b) amounts to be obtained pursuant to Rule 5,
 - (c) amounts obtained from any other sources.

5. **Amount to be Deposited in the Fund:** (1) The amounts collected as the smoking or liquor charge as imposed by the annual Finance Act shall be deposited in the Fund.

(2) The concerned tax collecting office shall be responsible for depositing the amount to the Fund pursuant to Sub-rule (2).

(3) Other provisions relating to deposit of amount to the Fund shall be as prescribed by the Board.

6. **Utilization of Fund:** The amounts of the Fund shall be spent for the establishment and operation of the BP Koirala Memorial Cancer Hospital and for the prevention, diagnosis and treatment of cancer disease as well as for the prevention of tuberculosis and similar other diseases or operation of similar other programmes.

7. **Fund Operating Board:** (1) In order to select the works or programmes pursuant to Rule 6 and allocate the budget required for the same as well as to monitor such works and programmes, a Fund Operating Board shall be formed comprising the following chairperson and members:

- (a) Secretary, Ministry of Health - Chairperson
- (b) Chairperson, BP Koirala Memorial Cancer Hospital Management Board - Member
- (c) Joint Secretary, Ministry of Finance (Budget Division) - Member
- (d) Director General, Department of Excise Duty - Member
- (e) Director General, Department of Health Services - Member

- (f) One person nominated by the Government of Nepal from amongst the social workers engaged in health sector - Member
- (g) Member secretary, BP Koirala Memorial Cancer Hospital Management Board - Member Secretary

(2) The Board may manage its business on its own.

(3) The meeting allowances of the chairperson and members of the Board shall be as fixed by the Board by obtaining approval of the Ministry of Finance.

8. Management and Operation of Fund: (1) The amounts to be credited to the Fund shall be deposited in an account opened with the bank prescribed by the Board.

(2) The operation of the account of the Fund shall be as prescribed by the Board.

9. Seeking of opinion: The Board may, while performing its functions pursuant to these Rules, seek opinion of such person and body involved in the concerned field as it deems appropriate.

10. Audit: Audit of the Fund shall be performed by the Office of the Auditor General.

11. Assistance to be provided: All the concerned government offices shall provide necessary assistance to the Board in connection with the performance of the business of the Fund.

12. Liaison with the Government of Nepal: The Board shall liaise with the Government of Nepal through the Ministry of Health.

13. **Delegation of Power**: The Board may delegate any of the powers conferred to it pursuant to these Rules to the chairperson, member, or to a sub-committee formed of its members or to any other officer employee.

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