

# House and Land Rent Tax Rules, 2024 (1967)

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In exercise of the powers conferred by Section 20 of the House and Land Rent Tax Act, 2023 (1966), Government of Nepal has framed the following Rules.

1. **Short title and commencement:** (1) These Rules may be called as the "House and Land Rent Tax Rules, 2024 (1967)".  
(2) These Rules shall come into force immediately.
2. **Definitions:** Unless the subject or the context otherwise requires, in these Rules -
  - (a) "Act" means the House and Land Rent Tax Act, 2023 (1966).
  - (b) "Schedule" means the schedule of these Rules.
3. **To furnish statement :** (1) If a house and land owner gives his/her house and land on rent pursuant to Section 5 of the Act, such owner has to furnish the statement of such house and land in the format as referred to in schedule 1.  
(2) If the house and land being let on rent becomes vacant or is sublet to another person or the contents of the deed are altered, the statement thereof setting out the matters has to be furnished to the concerned Tax Officer.  
(3) In furnishing the statement pursuant to Sub-section (3) of Section 5 of the Act, the house and land owner has to furnish the statement in the format as referred to in Schedule 2.
4. **Assessment of tax:** In assessing the tax under Section 6 of the Act, the concerned Tax Officer has to assess it in the format as referred to in Schedule 3.

5. **Correction in statement** : If, after the statement has been furnished to the tax Officer for the first time pursuant to the Act or these Rules, the person furnishing the statement requests for correction in the statement because of mistake or any other reason, the Tax Officer may allow correction in such statement for one time. In so correcting, another statement duly filled up has to be furnished.

Provided that, correction in the statement shall not be allowed after tax has been assessed.

6. **Inquiry into notice given pursuant to Section 11 of the Act**: If any person has given a notice to the Tax Officer pursuant to section 19 of the Act, the Tax Officer shall make identification of the person, who has given such notice and examine all evidences and proofs which he/she has got. If the person or his/her attorney who has given notice does not so appear, the Tax Officer may cause his/her subordinate employ to inquire into the matter. If, on the basis of the statement submitted after holding such inquiry, the Tax Officer is of the opinion that action has to be instituted, he/she shall institute necessary action. If he/she thinks that there are not adequate proofs to institute action, he/she has to maintain his/her opinion in brief and send the same to the Ministry of Finance, Department of Tax.

7. **Pleading in cases relating to house and land rent tax**: If any person makes a complaint, appeal or any kind of claim under the prevailing Nepal law against the tax assessment made by the Tax Office and any action taken by the Tax Office pursuant to the Act and these Rules, the concerned Government Attorney has to plead in such case relating to tax, subject to the \*Rules relating to Government Attorneys Rules, 2017 (1960); and it shall be the duty of the concerned Tax Officer to render necessary assistance to the government attorney for pleadings in such case

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\* Presently Government Attorneys Rules, 2055\*

## Schedule - 1

### (Relating to Sub-rule (1) of Rule 3)

To,

The Tax Office,

.....Zone.

I have, hereby, furnished the following statement of the taxable house and land rent for the fiscal year....., within the time-limit as referred to in the House and Land Rent Tax Act. If the statement is held to be false, I shall bear and pay according to the prevailing Nepal law.

S.N.	Rental amount	Description of house and land given on rent	Name and address of person who rents	Details of expenditure as per rent deed	Serial No. of deed	Remarks
1.						
2.						
3.						
4.						
5.						
Total						

Tax payer's name: -

Signature:-

Address: -

Name of signature maker -

Address -

Date -

## Schedule - 2

(Relating to Sub-rule (3) of Rule 3)

To,  
The Tax Office,  
.....Zone.

I have, hereby, furnished the following statement of the rent received with in the fiscal year..... within the time-limit as referred to in the House and Land Rent Tax Act. The following statement is true and correct. If the statement is held to be false, I shall bear and pay according to the prevailing Nepal law.

S. N.	Rental amount received	Description of house and land given on rent	Name and address of person who rents	Expended amount	Serial No. of deed	Remarks
1.						
2.						
3.						
4.						
Total						

Tax payer's name: -

Signature:-

Address: -

Name of signature maker -

Address -

Date -

### Schedule -3

(Relating to rule 4)

#### Tax Assessment Form

Taxpayer's name:-

Address:-

Taxpayer's fiscal year:-

Fiscal year of tax assessment:-

Tax assessment number

1.	2	3	4	5	6
Total rental amount received	Amount of deduction allowed	Total taxable rental	Figure of rent tax paid in advance	Figure of tax to be paid henceforth	Remarks

#### Statement

Five copies of voucher for payment of a total sum of Rs..... comprising total rent tax of Rs..... And penalty of Rs.....at ..... place within Thirty Five days are attached herewith. If you do not pay the amount within the said time limit, tax along with interest thereon shall be recovered as a governmental due pursuant to Section 12 of the Act.

(Tax Officer's signature)

Date:-