

As a preventive measure to contain and eliminate the COVID-19 a.k.a. the Corona Virus, the Government of Nepal declared a nationwide lockdown. Except for the essential services, all services and sectors has been shut temporarily. This has created a financial turmoil and economic crisis in the financial market of Nepal. To provide interim relief, GON on date 2076-12-16 (29-Mar-2020) declared several relief measures. This is an attempt by CLA to list the important relief measures declared by the GON in simple yet informative way.

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Relief for Workers/Employees/Employers	
Relief for Employee	Employer shall provide remuneration/salaries to its employees.
	Entities related with Tourism sector shall provide full remuneration to its employees working on daily wage basis or monthly basis for the month of <i>Chaitra</i> 2076.
Relief for Employer	Entities can utilize the amount deposited in its Welfare Fund to pay remuneration/salary to its employees until the business resumes.
SSF	On behalf of Employers and Employees registered in Social Security Fund – GON shall arrange to deposit the contribution for the month of <i>Chaitra</i> 2076.
Relief related with daily Consumable Food and Utility Services	
Food	Khadya Byawastha tatha Byapar Co. Ltd., and Salt Trading Corporation Limited shall arrange to provide 10% discount in the current market price on the products including Rice, Wheat, Lentil, Salt, Sugar, Edible oil etc.
Telecom and Internet	Nepal Telecommunication Company Ltd., shall arrange to provide a 25% discount in Internet and Data Package during the Lockdown. All the private service providers shall also provide the same incentives.
Electricity	Nepal Electricity Authority shall give 25% discount to all household customers consuming up to 150 Units electricity in a month.
Waiver in Late Fee	To waive fines or any additional cost for delay in submission of the utility bills of electricity, water, telephone and internet for the

	months of <i>Falgun</i> and <i>Chaitra</i> 2077 <i>Baisakh</i> , if paid by <i>Baisakh</i> 2077.
NEA Incentive for Manufacturers	For all electricity in reserve due to high production than demand – NEA shall provide a discount of 30% to 50% (depending on the nature) to all manufacturing industries that utilizes the reserved electricity within stipulated time.
Incentive on Loans of EPF and CIT	Employee Provident Fund and Citizens Investment Trust shall extend repayment dates on interest and loan amount till <i>Baisakh</i> 2077 and shall arrange to provide discount in the interest rates.
Incentive to Farmers and Food Producers	<ul style="list-style-type: none"> - To arrange for the transportation of milk, vegetables, fruits, fish, egg, meat and other foods produced and collected in different places in Nepal to local market or Kathmandu valley. - Local government to bear 25% of such the transportation cost. - To provide easy travel access or permits to farmers and food producers to sell their products in the market.
Incentives on Health, Education and Rent	
Relief on Medical Bills	Private Hospitals & health service providers shall continue their services and shall provide 20% discount on its regular bill till <i>Chaitra</i> 2076.
Waiver on School fee	Private schools up to secondary level shall waive one-month school fee except for the hostel/residence related fee.
Relief on Rent and Rent Tax	Landlords and homeowners to facilitate by waiving one-month rent of non-institutional tenants. GON shall arrange to waive rent tax for such waived rent.
Relief on Custom Duty	
Waiver in Custom Duty	GON has waived all custom duty charges on the import of medical equipment and medicine essential for the prevention and control of COVID-19.
Partial waiver in Custom Duty	In addition to the medical equipment, GON has also provided partial waiver of Custom Duty while importing Facemasks, hand sanitizer and Induction stove.
Relief on Income Tax, VAT and Excise	
Extension on tax filing	Payments of TDS, VAT, Excise and filing of monthly/bi-monthly/quadrimester due to be payable on or at 25 <i>Chaitra</i> 2076 has been extended to 25 <i>Baisakh</i> 2077 (7 May, 2020).

VAT Refund	For the purpose of VAT refund applications – to file VAT refund date has been extended up to <i>Baisakh 2077</i> .
Excise	Time to file the details as per the Excise Duty Act, 2058 & the payments thereafter has been extended up to 25 <i>Baisakh 2077</i> .
ESC, TSC & TOC	Filing of Educational Service Charge, Telecommunication Service Charge and Telecom Ownership Charge has been extended till 25 <i>Baisakh 2077</i> (7 May, 2020)
Relief on Administrative and Regulatory Services	
OCR	To extend the date of regulatory filings, including the submission of documents asked by the OCR till <i>Baisakh 2077</i> .
Private/Partnership/Commercial Firms	To extend the renewal of Private/ Partnership firm or Entities registered with Department of Commerce and waive all fees or late fines.
Extension to renew license	To extend the time of driving license renewal, vehicle renewal and pollution control renewal till <i>Baisakh 2077</i> .