

 zfvf sfof{no b'xjL

**g]kfn a}+s lnld6]8, b'xaL zfvfdf /x]sf k'/fgf ejg eTsfP/ /fv]sf] l:y/ ;DklQ lnnfd ljqmL ug]{ af/]sf] l;naGbL b/efpkq cfJxfgsf] ;"rgf**

 **-k|sflzt ldlt @)\*)÷!!÷)(\_**

o; a}+ssf] gfddf /x]sf] tk;Lndf pNn]lvt k'/fgf l:y/ ;DklQ h] h:tf] cj:yfdf 5 ;f]lx cj:yfdf vl/b ug{ OR5's ;+ul7t ;+:yf÷kmd{ jf JolQmn] s] slt d"No ltl/ lng] xf] d"No vf]ln o; a}+saf6 pknAw u/fOPsf] b/efpkq kmf/fd e/L a}+ssf] zfvf sfof{no b'xaLdf, b/efpkq k]z ug'{x'g cfJxfg ul/Psf] 5 .

**tk;Ln**

!= k'/fgf l:y/ ;DklQ s'n Go"gtd lnnfdL -laqmL\_ d'No ?=$,)$,%)).–-cIf/]kL rf/ nfv rf/ xhf/ kfr ;o dfq\_ tf]lsPsf]n] pNn]lvt d'No eGbf 3l6 /sdsf b/efpkq :jLsf/ ul/g] 5}g .

@= of] ;"rgf k|yd k6s k|sflzt ePsf] ldltn] !% lbgleq cyf{t ldlt @)\*).!!.@# ut] a'waf/ sfof{no ;doleq o; ljefuaf6 b/efpkq kmf/fd k|fKt u/L jf o; a}+ssf] a]e;fO6 (www.nepalbank.com.np) af6 8fpgnf]8 u/L eg'{ kg]{5 . b/efpkq kmf/d a}+sdf k]z ubf{ b/efpkq kmf/fd b:t'/ afkt ?=!,)))÷– -kl5 lkmtf{ gx'g] u/L\_ o; a}+ssf] cfDbfgL ljljw lh=Pn=g+=($%)&)!)) df hDdf u/]sf] ;Ssn ef}r/ clgjfo{ ?kdf k]z ug{'kg]{5 . pQm ef}r/ ;dfj]z gu/L k]z ePsf] b/efpkq kmf/d a}+snfO{ dfGo x'g] 5}g .

#= b/efpkq k]z ubf{ vfd aflx/ l;naGbL b/efpkq egL pNn]v ug'{ kg]{5 .

$= JolQmn] vl/b ug]{ eP g]kfnL gful/stfsf] k|ltlnkL k]z ug'{kg]{5 . kmd{÷sDkgLn] vl/b ubf{ ;f] kmd{÷sDkgL btf{ k|df0fkq, :yfoL n]vf btf{ g+=-Kofg g+=\_ /VAT k|df0fkq tyf cf=j= @)&(÷\*) ;Ddsf] s/ r'Qmf÷bflvnf k|df0fsf] k|ltlnkL k]z ug'{kg]{5 .

%= of] ;"rgf k|ydk6s k|sflzt ePsf] ldltn] !^ cf}+ lbg cyf{t ldlt @)\*).!!.@$ ut] laxfg !!M#)ah] ;Dd btf{ ePsf b/efpkq ;f]lx lbgsf] !@M#) ah] b/efpkqbftfx? jf lghsf k|ltlglwx?sf] /f]xj/df o; a}+ssf] zfvf sfof{no, b'xaLdf vf]lng]5 . b/efpkqbftf jf lghsf k|ltlglwx? pkl:yt gePdf klg b/efpkq vf]Ng afwf kg]{ 5}g . b/efpkq vf]Ng] lbg ;fj{hlgs ljbf k/L sfof{no aGb /x]df ;f] sf] ef]nL kN6 ;f]xL ;dodf vf]lng] 5 .

^= b/efpkq;fy cfk"mn] saf]n u/]sf] /sdsf] @=%)-b'O{ bz dnj kfFr z'Go\_ k|ltztn] x'g] a/fa/sf] /sd o; a}+ssf] cfDbfgL ljljw lh=Pn=g+=($%)&)!)) df gub} hDDff jf sDtLdf # dlxgfsf] Dofb ePsf] ÆsÆ ju{sf] cGo jfl0fHo a}+s -g]kfn a}+s afx]s\_sf] la8 a08 w/f}6L afkt k]; ug'{kg]{5 .

&= b/efpkq :jLs[t ug]{ jf gug]{ ;DaGwL ;Dk"0f{ clwsf/ o; a}+sdf lglxt /xg]5 . ;f]sf] sf/0f b/efpkqbftfnfO{ lbOg] 5}g .

\*= k'/fgf dfn;fdfgx? x]g{ rfxg]n] o; zfvf sfof{no ;do leq ;Dks{ /fvL x]g{ a'‰g ;lsg]5 . b/efpkq :jLs[t ePsf] hfgsf/L lbPsf] !% lbg leq cfkm'n] sa'n u/]sf] ;Dk"0f{ /sd hDdf u/L Psd'i6 ?kdf k'/fgf dfn;fdfg lnP/ hfg' kg]{5 . pNn]lvt ;do leq afFsL /sd hDdf u/L ;fdfg gnu]df w/f}6L afktsf] /sd hkmt x'g]5 .

(= /Lt gk'u]sf] jf Dofb gf3L k|fKt x'g cfPsf] jf Go'gtd d"NoeGbf 36L d"No c+lst ePsf] jf zt{x? /fvL k]z gePsf] b/efpkqx? pk/ s'g} sf/jfxL x'g]5}g . b/efpkqdf pNn]v ug'{kg]{ ;a} s'/fx? :ki6 ?kdf s]/d]6 gu/L n]Vg'kg]{5 . saf]n u/]sf] /sdsf] c+s / cIf/df km/s k/]df cIf/df n]lvPsf]nfO{ dfGotf lbOg]5 .

!)= lagf w/f}6L jf sd w/f}6L jf lgod ljkl/t eO{ k|fKt x'g cfPsf b/efpkqx? :jtM /2 x'g]5 . b/efpkq btf{ eP kl5 lkmtf{ x'g] 5}g . b/efpkq ;DaGwL cGo zt{x? b/efpkq kmf/fddf pNn]v ul/P adf]lhd x'g]5 .

!!= l;naGbL b/efpkq k]z ubf{ pNn]lvt ;fdfgx?sf] Psd'i6 l;naGbL b/efpkq k]; ug{' kg]{5 . b/efpkq k]z ubf{ a}+sn] pknAw u/fPsf] ;Dk"0f{ b/efpkq kmf/fd -lgod Pj+ zt{ ;'ljwf / cfj/0f k[i7 ;d]tsf] ;a}\_ a}+sdf k]z ug'{ kg]{5 . b/efpkq kmf/fdsf] k|To]s kfgfsf] cGTodf b/efpkqbftfn] clgjfo{ ?kdf b:tvt u/L sDkgL÷kmd{÷;+:yfsf] xsdf 5fk ;d]t nufPsf] x'g' kg]{5 .

**tk;Ln**

|  |  |
| --- | --- |
| **lnnfd x'g] dfn;fdfgsf] laa/0f** | **Go'gtd d'No -?=\_** |
| k'/fgf] ejg eTsfP/ lg:s]sf kmnfd ,sf7, O6f nufotsf cGo ;fdfgx? . | ?=$,)$,%)).– |