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A Nepali leaves for work overseas, sends money home and assumes that the tax question has travelled with the salary. Then a house in Nepal earns rent, an investment pays income or the family considers selling an asset. Suddenly the answer is less obvious than “I live abroad now.”

The useful starting point is to separate four questions: your tax-residency position, the source and character of the income, any tax already deducted, and the rules applying to the relevant year. A passport, a foreign work visa or a bank transfer alone cannot settle that whole assessment.

Begin with the law for the right year

Nepal's Inland Revenue Department publishes the Income Tax Act and amended versions. Its current website also carries notices relating to Finance Act 2083. That matters because an older English translation or a chart shared online may not reflect the rules needed for a current transaction.

This guide deliberately avoids presenting a table of tax rates or a single filing answer for every migrant worker. Before acting, obtain the applicable current text or a written assessment from a qualified adviser. Ask them to identify the year and provisions they used.

A recommendation that says only “NRNs do not pay tax” or “all money sent home is taxable” is too broad to rely on. Ask which income, which person and which legal rule the statement addresses.

Residency and citizenship are different questions

Citizenship describes a legal relationship with a country. Tax residency is an assessment under tax law. Avoid replacing one with the other. If your life spans two countries, the relevant facts can include the pattern of your presence, where you ordinarily live and any applicable special or treaty rules.

Prepare a travel calendar and retain evidence supporting it. Do not rely on a rough recollection of how long you spent in Nepal. Also explain the character of your stay: a short holiday, a return to work or a more permanent move may create different questions for the adviser.

A day count found on social media should not be treated as the entire legal test. Ask which tests apply to your circumstances and whether the other country's rules create a separate residency claim.

List income before asking what is taxable

Make an inventory rather than starting with a conclusion. Separate overseas employment, rent from Nepal, business receipts, investment returns and proceeds connected with an asset sale. Note who legally receives each amount and the period to which it relates.

The categories matter because the treatment of a salary need not answer the treatment of rent or investment income. A household's total receipts can also include amounts that are not simply one person's earnings. The records need to explain the transaction, not just show that money arrived.

For a jointly owned property, preserve the ownership and rental documents. For an investment, retain statements and any tax-

deduction certificates. Ask what additional information is required before filing or responding to a notice.

A remittance is a transfer, not a complete explanation

A bank statement can show the movement of funds without fully explaining their origin. Keep salary records, relevant contracts and transfer receipts together. If the amount represents savings accumulated over several years, make that history understandable.

This is not a reason to create a tax liability where none exists. It is a reason to avoid assuming that the transfer label establishes the legal treatment. The source, ownership and nature of the funds should be documented accurately.

Do not split or relabel transfers to fit informal advice. Explain the real transaction and use the channels appropriate to it.

Tax already deducted may not answer every obligation

If a bank, employer, tenant or other payer has deducted tax, retain the certificate and reconcile it with the payment record. Ask whether the deduction settles the relevant obligation, creates a credit or leaves a filing requirement. Do not assume the same answer applies to all categories of income.

Where two countries may tax related income, obtain advice on whether relief is available and which evidence supports it. Paying tax somewhere is not, by itself, proof that every other obligation has disappeared.

A useful written answer should identify the income concerned, the period, the required action and the documents to retain. It should also state what remains uncertain.

Keep administrative access working

Check access to the relevant tax records and registered contacts before a deadline arrives. If a representative acts for you, agree the scope of their work and how you will receive copies of submissions, acknowledgements and payment evidence.

Reliable bank access from overseas supports that process, but a bank and the tax authority perform different roles. Resolve questions with the institution responsible for the answer.

The practical aim is a clear file, not a frightening pile of paperwork. A short income inventory, travel record and set of supporting documents can make professional advice more precise and reduce repeated explanations.

Living abroad is a fact in the tax assessment, not the whole assessment. Establish your status, identify each income stream and check the current year's rules before deciding that nothing—or everything—is due in Nepal.

