



**POKHARA**  
RESEARCH CENTRE

*Analyzing*

# ***Motor Vehicle Tax in Gandaki Province***

*(Comparative Study of Fiscal Year 2018/19-2023/24)*



*Deepa Adhikari  
Deepa Chhetri*

# **Analyzing Motor Vehicle Tax in Gandaki Province**

*(Comparative Study of Fiscal Year 2018/19-2023/24)*

**An Executive Brief  
2023**

Deepa Adhikari  
Deepa Chhetri  
Pokhara Research Centre

**Author:**

**Deepa Adhikari**

Research Assistant

Pokhara Research Centre

**Deepa Chhetri**

Research Assistant

Pokhara Research Centre

**Supported by:**



**Published by**

Pokhara Research Centre

Pokhara, Kaski, Gandaki Province, Nepal

Tel.: 061-587111

Email: [centre.pokhara@gmail.com](mailto:centre.pokhara@gmail.com)

Website: [www.pokharacentre.org](http://www.pokharacentre.org)

© Pokhara Research Centre

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, without prior permission. Enquiries concerning reproduction should be sent to Pokhara Research Centre at the address above.

You must not circulate this book in any other binding cover and you must impose this same condition to any acquirer.

Views expressed by the author are personal and need not reflect or represent the views of Pokhara Research Centre (PRC).

Published in July, 2023

## Acknowledgement

This Executive Brief is the outcome of a lot of support, guidance, and encouragement. So, the paper holds acknowledgment foremost. We are writing to express our heartfelt gratitude and appreciation to all those who have contributed to the completion of this paper.

Firstly, we would like to express our deepest gratitude to Sujan Regmi, the Executive Director of PRC for his guidance, expertise, and patience throughout the research process. His insightful feedback, constructive criticism, and unwavering support have been instrumental in shaping this policy paper. Also, we would like to extend our thanks to Saurab Wagle for his valuable input and feedback. His expertise and knowledge have significantly enriched the quality of this research.

Further, we would like to express our heartfelt appreciation for the support and assistance received from our co-workers and friends at PRC who have provided valuable advice, discussions, and encouragement throughout the research process. Their encouragement and belief in our abilities have been a constant source of motivation.

To all those mentioned and the many others who have contributed in various ways, we are deeply grateful for your involvement and support. This Executive Brief would not have been possible without your contributions.

**Deepa Adhikari**  
**Deepa Chhetri**

## Executive Summary

Analyzing Motor Vehicle Tax in Gandaki Province holds the comparative study on motor vehicle tax of the last six years (F.Y. 2018/19 to F.Y. 2023/24) of Gandaki Province. The study aims to understand the structure and distribution of motor vehicle tax revenue in Gandaki in accordance with the federalized structure of Nepal.

According to the Constitution of Nepal 2015, and related legislation, the provincial government has the authority to formulate policies, laws, and regulations, as well as collect and distribute motor vehicle tax. The Intergovernmental Fiscal Arrangement Act, 2017 establishes a framework for tax administration, requiring the state to collect motor vehicle tax levied by local levels. A portion of this tax is deposited in the consolidated fund of the respective level, with the remaining amount distributed between the provincial and local governments.

In Gandaki Province, the provincial government formulates the Finance Bill each year to determine the motor vehicle tax rates and associated penalties. The Finance Bill plays a crucial role in implementing the government's financial proposals and outlining provisions for tax payment discounts. For the fiscal year 2023/24, the motor vehicle tax will be levied throughout the province under Schedule-2. The Financial Acts of the last six years (F.Y. 2018/19 to F.Y. 2023/24) and CON 2015 and other related legal documents have been consulted as primary documents for this research purpose.

This analysis is descriptive and explanatory, it sheds light on the revenue collection and distribution mechanism of motor vehicle tax in Gandaki Province. It emphasizes the importance of fiscal federalism in allowing sub-national governments to generate their own revenue sources. The findings of this study can serve as a basis for evaluating the effectiveness of the current tax system and informing potential improvements in revenue collection, distribution, and utilization.

Thus, Understanding the trends and patterns in motor vehicle tax revenue will aid policymakers and stakeholders in making informed decisions regarding tax policy, administrative processes, and resource allocation. By analyzing the data and evaluating the tax system's performance, authorities can work towards enhancing efficiency, transparency, and accountability in motor vehicle tax collection and utilization in Gandaki Province.

## About the Author

---

Deepa Adhikari is a researcher at Pokhara Research Centre and also looks after the works related to parliamentary affairs of Gandaki Province at PRC. Adhikari has been assisting in knowledge-building and legislative research for the provincial parliamentarians of Gandaki. She holds an undergraduate degree in BALLB from Tribhuvan University. She has an unbound passion for research and intellectual discourse on various legal and socio-political issues along with an extensive experience in leading various youth organizations in Pokhara, her home-town.

Ms. Deepa Chhetri is a graduate student of BBA (Bachelor in Business Administration) from Tribhuvan University. Alongside her studies, Ms. Chhetri has developed a keen interest in social entrepreneurship. She actively participates in various entrepreneur idea pitching competitions, which has provided her with an extensive network of change-makers beyond her home country. Additionally, she has contributed her time and efforts as a volunteer in various social organizations for the past three years, striving to create a positive impact in society. Currently, Ms. Chhetri holds the position of 2nd Vice President at Leo Club of Silver Mountains.

## Acronyms

---

Agri.	Agricultural
CC	Cubic Capacity
CON	Constitution of Nepal
F.Y.	Fiscal Year
KW	Kilowatt
IT	Information Technology
PRC	Pokhara Research Centre
Sec.	Section

## Table of Content

---

Introduction	1
The State of Province Motor Vehicle Tax in Gandaki	3
Major Findings and Conclusions	5
Recent Controversy in Motor Vehicle Tax	7
Suggestions	8
References	10

## **List of Table/Figure**

---

<b>Table: 1.1</b>	<i>Comparison of motor vehicle tax in the last six fiscal years</i>
<b>Figure: 1.1</b>	<i>Comparison of motor vehicle tax in the last six fiscal years</i>

## Introduction

The constitution of Nepal 2015 has laid the foundation for fiscal federalism and has assigned expenditure responsibilities and revenue sources to federal, provincial, and local governments. In principle, under federalized structures sub-national government can and should be able to generate its own source revenues through the imposition of local taxes and fees as provisioned by the Constitution of Nepal 2015, Local Government Operation Act 2017, National Natural Resource and Fiscal Commission Act 2017 and Intergovernmental Fiscal Arrangement Act 2017.

The Structure of State and Distribution of State Power mentioned in Part 5 of the Constitution of Nepal, 2015 has stated that the Federal, Province, and Local levels may impose taxes on matters falling within their respective jurisdiction and collect revenue from these sources. As per the CON, the power regarding policy formulation, law, standards, regulation, collection, and distribution of motor vehicle tax lies within the provincial government which is mentioned in Schedule-6 under point number 4.

It is expedient to provide necessary provisions regarding revenue rights and revenue sharing of the Government of Nepal, the Province, and the Local Level. Both the Province level and the Local level can levy both the tax and non-tax revenue related to motor vehicle tax. However, the Intergovernmental Fiscal Arrangement Act, 2017 has made arrangements relating to single tax administration under Chapter-2, Section-5. It is mentioned that the State, while collecting motor vehicle tax, also should collect the motor vehicle tax levied by Local Level. And the Level, which has collected such tax, shall be deposited in the consolidated fund the amount not

exceeding two percent of the tax collected pursuant to Sub-Section (1) in consideration of administrative cost and deposit the remaining amount in the consolidated fund of the same level whose tax is collected. Then, the remaining amount needs to be distributed between the provincial and local governments. As per the Section 3(2) of Financial Bill for F.Y. 2023/24 the collected motor vehicle tax needs to be deposited in the Province Divisible Fund. Then after the 60 percent of the total amount lies with the provincial government which should be enumerated in the province-accumulated fund and the rest of the 40 percent need to be deposited in the local divisible fund for the local government.

As per the power, the provincial government formulated Vehicle and Transport Management Act 2019 to regulate the motor vehicle tax. Every year the provincial government prepares the Finance Bill that determines the tax amount to be collected from the vehicles of various categories. Along with it, the penalty charges for late payment are also mentioned in the bill. If the Finance Bill doesn't provide the information regarding the penalty charge, then the provincial government depends on the Vehicle and Transport Management Act.

## The State of Province Motor Vehicle Tax in Gandaki:

The finance act is prepared by the provincial government every year in order to implement the provincial government's financial proposal to levy certain revenues, taxes, and fees. The act also helps to determine the revenue, taxes, and the increment or decrement of such tax rates and has also made the provision related to the partial or full discount with regard to the tax payment.

The finance act of Gandaki province for the fiscal year 2023/24 has stated that the motor vehicle tax will be levied under Schedule-2 throughout the province.

Over the past six years, the estimated revenue as well as the actual revenue are found to be very unusual and unrealistic. It can be seen in the table as below:

*Table: 1.1 Comparison of motor vehicle tax in the last six fiscal years*

(in Nrs. 1000)

Headings/ Year	F.Y. 2018/19	F.Y. 2019/20	F.Y. 2020/21	F.Y. 2021/22	F.Y. 2022/23	F.Y. 2023/24
Estimated Target Amount	75,12,50	1,45,00,00	1,00,05,20	1,50,00,00	1,08,00,00	1,20,00,00
Revised Amount	1,50,00,00	82,50,25	1,50,00,00	90,00,00	1,08,00,00	This data will be available on F.Y. 2024/25
Actual Collected Amount	98,71,79	1,01,66,00	82,72,14	88,93,01	This data will be available on F.Y. 2024/25	This data will be available on F.Y. 2025/26

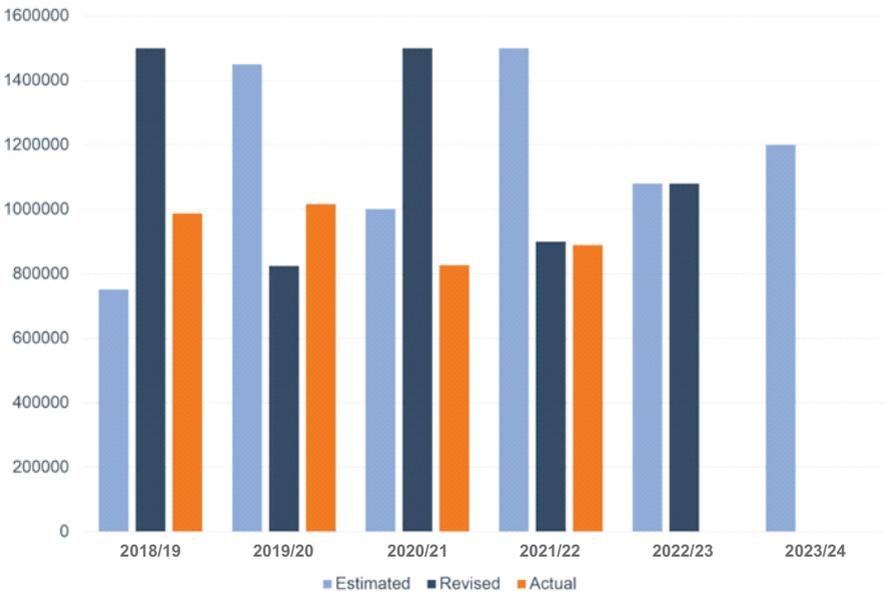
(Source: Budget Speech, Gandaki Province, 2018/19 to 2023/24)

The table 1.1 concludes that revenue forecasting from the motor vehicle tax is not made in a proper and systematic way because there is a huge difference between the estimated and the revised amount. Also, the revised one couldn't even closely resemble the actual realized amount.

*Figure: 1.1 Comparison of motor vehicle tax in the last six fiscal years*

### Estimated, Revised & Actual Budget

(in 1000)



(Note: The revised amount of the fiscal year 2023/24 and the actual collected amount of the fiscal year 2022/23 is yet to come in the next year while the actual collected amount of fiscal year 2023/24 is to be come in fiscal year 2025/26).

## Major Findings and Conclusions

From the study, the following major findings and conclusions have been drawn:

- The vehicle category has been classified into eight major types. In the fiscal year 2022/23 a category has been added i.e. electronic vehicle which is continued for fiscal year 2023/24 too. Along with the rise in the price of diesel and petrol people are being attracted to electric vehicles which have become another source of vehicle tax revenue to the government.
- As per the policies and programs of F.Y. 2022/23, the Gandaki province was targeting to become independent in the production of rice, maize, millet, potato, and other vegetables within the next three years. But if we see the vehicle tax for tractors which are mainly used in agricultural production, it has been increased by almost 75% from the past year (from F.Y. 2018/19) which is the highest amongst all. Thus, there was a contradiction between the program and the tax policies in F.Y. 2022/23 which has been addressed in F.Y. 2023/24 by emphasizing the categorization of tractors for agricultural purposes and non-agricultural purposes.
- When comparing the past six fiscal years of Gandaki Province, it is evident that the owners of rental buses, mini-buses, and microbuses previously enjoyed a 60 percent exemption in motor-vehicle tax payment due to the fare discount offered to students. However, in the fiscal year 2022/23, this facility of tax exemption on motor-vehicle

tax payment has been reduced to 33 percent. As a result, there has been a decline of 27 percent in the tax exemption on public motor vehicles for the specified fiscal year 2022/23, the reasons for which are not clearly mentioned. Hence, motor vehicle tax exemption for such public vehicles is expected to be 60% for F.Y. 2023/24.

- For the purpose of F.Y. 2023/24, the ride-sharing app operated by an electronic information system within the Gandaki province for the purpose of renting vehicles shall be operated by submitting the respective fees to the relevant transport management office and obtaining permission where the permit process will be as determined by the Ministry of Transportation of the Government of Gandaki Province. However, before the commencement of this Act, the organizations operating through the electronic information system using the ride-sharing app will have to obtain permission by the end of March 2024. Though it is a positive aspect of the Financial Act 2023/24 to include the ride-sharing app for revenue collection; there too is the need for a monitoring mechanism to be ensured for its execution.
- There is an increase of tax up to ten thousand rupees in comparison to the previous years. Mostly in the category of car, jeep, van and microbus there is a high increase rate in the tax amount.
- There is an increase of more than 200 percent in the road permit fee for public vehicles covering short to long distances.
- Although the estimated target amount from the Motor Vehicle Tax

has been decreased from 1.5 Arab to 1.08 Arab in F.Y. 2022/23 compared to the fiscal year 2021/22, there has been an increment in the tax in every category (maximum upto 25%). As per the estimated target the tax needs to get stable or slightly decreased instead of rapid increment.

### **Recent Controversy in Motor Vehicle Tax**

There has been widespread criticism by the public due to the massive rise in penalty charges for late payments. The Finance Bill 2022/23 failed to include the penalty charge and the transportation management office depends on the Vehicle and Transport Management Act to collect tax which itself was unclear. Thus, the government was badly criticized for collecting upto 200 percent penalty charge for the late payment upto 1 year. Due to the widespread criticism from the public, the provincial government made interpretative amendments to the Act and reduced the penalty charge. Thus previously imposed motor vehicle tax's penalty charge was only 32% but after this criticism, the Gandaki Province Government made it 20% from 200%.

## Suggestions:

The following suggestions have been made to the concerned authorities:

- ❖ Instead of levying a heavy tax on motor vehicles with an increment in every year, the government can rely on some alternative source of income which could be:
  1. After COVID-19, there is a massive increment in the Information Technology (IT) and online transactions. Because of that e-commerce is achieving much more than ever. Many countries around the globe have adopted a tax system on electronic transactions and e-commerce which have become the major source of income. Thus, the government can also formulate tax policies in e-commerce sites and can generate a good amount of money in the form of tax instead of charging heavy tax only on motor vehicles.
  2. To foster compliance and encourage vehicle owners to fulfill their tax obligations willingly, it is recommended to organize awareness campaigns that aim to educate them about their tax responsibilities and the advantages of paying taxes promptly. These campaigns should offer unambiguous details regarding tax rates, deadlines, and the repercussions of failing to comply. Such initiatives play a crucial role in cultivating a compliance-oriented mind set among taxpayers and motivating them to meet their obligations voluntarily.
  3. Improve coordination and data sharing among relevant government agencies, such as the Department of Transport Management, traffic police, and tax authorities. By

integrating databases and sharing information, it becomes easier to identify vehicles that have not paid their taxes, enabling more efficient enforcement actions and reducing tax evasion.

4. The Polluters Pay Principle is another rising trend in the world. Thus, in a country like ours, this could also be a good source of income for the government.
  5. Provincial Government can also adopt an equalization levy and freestanding tax in electronic transactions
- ❖ Government needs to align the policies and programs with the tax structure. Targeting to make the Gandaki province independent in agricultural production and increasing the tax amount of tractors upto 75 percent make no sense at all.
  - ❖ In the year 2021/22, the tractor was categorized into two types as agricultural purpose and non-agricultural purpose. And the tax amount for the tractor regarding agricultural purposes was only Rs. 4000 and that for non-agricultural purposes was Rs. 15000. It was a good initiative to support the agricultural sector but in F.Y. 2022/23, this categorization was removed. But for F.Y. 2023/24, it is expected to be continued the tax amount of the tractor with categorization.
  - ❖ There is a need for a systematic and scientific way to estimate the target amount of motor vehicle tax so that the public need not suffer more from the yearly increment in the tax amount. A random increment of ten percent in the previously collected amount seems unrealistic.

## References:

*Ain Niyambaru | Arthik Mabila Mantralaya-Pokhara, Nepal* (n.d.). <https://mof.gandaki.gov.np/publication/law-and-regulation/> (Accessed: 22 April 2023)

Bk, T. (2022, July 28). *Gandaki le gatayo swari kar ko jariwana*. eAdarsha.com. <https://www.eadarsha.com/nep/152152/> (Accessed: 29 April 2023)

*Charko swari jariwana bata pachi hatyo pradesh sarkar aba 200 hobinna 2o pratisat ma jharyo jariwana*. (2022, July 27). SamadhanNews. Retrieved January 1, 2023, from [https://www.samadhannews.com/2022/07/27/50434/?\\_\\_cf\\_chl\\_tk=gtqBaQy9MMZ\\_b4d4Z7pO5a98\\_G\\_c3yvmY2TdbklCDW4-1687413078-0-gaNycGzNCvs](https://www.samadhannews.com/2022/07/27/50434/?__cf_chl_tk=gtqBaQy9MMZ_b4d4Z7pO5a98_G_c3yvmY2TdbklCDW4-1687413078-0-gaNycGzNCvs) (Accessed: 29 April 2023)

*Constitution of Nepal 2015 (2023th ed.)*. (2015). Law Books Management Board. <https://lawcommission.gov.np/nep/?cat=87> (Accessed: 19 April 2023)

Gandaki Provincial Assembly. (n.d.). *Gandaki Financial Act 2018* (2018th ed.) [Government of Gandaki Province Ministry of Economic Affairs]. <https://mof.gandaki.gov.np/publication/law-and-regulation/> (Accessed: 23 April 2023)

Gandaki Provincial Assembly. (n.d.). *Gandaki Financial Act 2019* (2019th ed.) [Government of Gandaki Province Ministry of Economic Affairs]. <https://mof.gandaki.gov.np/publication/law-and-regulation/> (Accessed: 23 April 2023)

Gandaki Provincial Assembly. (n.d.). *Gandaki Financial Act 2020* (2020th ed.) [Government of Gandaki Province Ministry of Economic Affairs]. <https://mof.gandaki.gov.np/publication/law-and-regulation/> (Accessed: 23 April 2023)

Gandaki Provincial Assembly. (n.d.). *Gandaki Financial Act 2021* (2021th ed.) [Government of Gandaki Province Ministry of Economic Affairs]. <https://mof.gandaki.gov.np/publication/law-and-regulation/> (Accessed: 23 April 2023)

Gandaki Provincial Assembly. (n.d.). *Gandaki Financial Act 2022* (2022th ed.) [Government of Gandaki Province Ministry of Economic Affairs]. <https://mof.gandaki.gov.np/publication/law-and-regulation/> (Accessed: 23 April 2023)

Gandaki Provincial Assembly. (n.d.). *Gandaki Financial Act 2023* (2023th ed.) [Government of Gandaki Province Ministry of Economic Affairs]. <https://mof.gandaki.gov.np/publication/law-and-regulation/> (Accessed: 17 July 2023)

Gandaki Province (2019) *Pradesh Swari Sadan Ain 2019*, Ministry of Internal Affairs and Law, Gandaki Province. Available at: <https://molcpa.gandaki.gov.np/images/news/16123380668550.pdf> (Accessed: 27 April 2023).

*Intergovernmental Fiscal Arrangement Act, 2017* –Ministry of Finance, Nepal [https://mof.gov.np/uploads/document/file/An%20Act%20Made%20to%20Intergovernmental%20Fiscal%20Arrangement%20final%2011-15\\_20180305120026.pdf](https://mof.gov.np/uploads/document/file/An%20Act%20Made%20to%20Intergovernmental%20Fiscal%20Arrangement%20final%2011-15_20180305120026.pdf) (Accessed: 21 April 2023)

*Local Government Operation Act 2017*– Nepal Kanoon Aayog. (n.d.). Nepal Kanoon Aayog. <https://lawcommission.gov.np/en/> (Accessed: 21 April 2023)

*National Natural Resource and Fiscal Commission Act 2017*– Nepal Kanoon Aayog. (n.d.). Nepal Kanoon Aayog. <https://www.lawcommission.gov.np/en/wp-content/uploads/2021/01/National-Natural-Resources-and-Fiscal-Commission-Act-2074-2017.pdf> (Accessed: 21 April 2023)

*Parit Bhayeka Bidheyeka.* (n.d.).

<https://pradeshsabha.gandaki.gov.np/Vidheyaka/BillsPassed> (Accessed: 2 May 2023)

Swari Ain bata janata laii atyadhik jariwana. (2022, July 27). Dhorpatan News. <https://dhorpatannews.com/2022/07/82853/> (Accessed: 20 April 2023)

Yatayat Bewastha Bivag. (n.d.).

<https://dotm.gov.np/MainData/TaxRateCircularDirection> (Accessed: 19 April 2023)

## Appendices:

Vehicle Tax Comparison							
Private Registration Vehicle							
Headings	Yearly Tax Amount						
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Increase in past five years
Car, Jeep, Van, Micro Bus	19,000	20,000	20,000	20,000	22,000	22,000	15.80%
Upto 1000 CC							
1001-1500 CC	21,000	22,000	22,000	22,000	25,000	25,000	19.05%
1501-2000 CC	23,000	24,000	24,000	25,000	27,000	27,000	17.39%
2001-2500 CC	32,000	33,500	33,500	34,000	37,000	37,000	15.65%
2501-2900 CC	37,000	39,000	39,000	40,000	50,000 (2501-3000 CC)	50,000 (2501-3000 CC)	35.14%
Above 2901 CC	53,000	55,500	55,500	56,000	60,000 (3001-3500 CC)	60,000 (3001-3500 CC)	13.20%
					65,000 (Above 3500 CC)	65,000 (Above 3500 CC)	

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Increase in past five years
Dozer, Excavator Loader, Roller, Tripper, Crane & Mini-Tipper	35,000	36,500	36,500	40,000	40,000 (excluding tripper)	40,000	14.29%
Dozer, Excavator Loader, Roller, Tripper & Crane	-	-	-	-	42,000	42,000	20%
Tripper	-	-	-	-	-	-	-
Mini Tripper	25,000	26,500	26,500	30,000	30,000	30,000	20%
<b>Three wheeler, Tempo, Tractor &amp; Power Tiler</b>							
Three Wheeler & Tempo	5,000	5,200	5,200	5,200	6,000	6,000	20%
Tractor (Non- categorization)	4,000	4,200	4,200	-	7,000	-	75%
Agriculture Purpose	-	-	-	4,000	-	7,000	75%
Non-Agriculture Purpose	-	-	-	15,000	-	11,000	-26%
Power Tiler	3,000	3,200	3,200	3,200	4,500	4,500	50%

Mini-Truck/ Mini Bus	22,000	23,000	23,000	23,000	27,000	27,000	27,000	22.73%
Truck & Bus	32,000	33,500	33,500	33,500	35,000	35,000	35,000	9.38%
Oil tankor, Gas bulet					35,000	35,000	35,000	
<b>Motorcycle &amp; Scooter</b>								
Upto 125 CC	2,500	2,600	2,600	2,600	3,000	3,000	3,000	20%
126-250 CC	4,000	4,200	4,200	4,200	4,500	4,500	4,500	
251-400 CC	8,000	8,400	8,400	8,400	9,500	9,500	9,500	
Above 401 CC	15,000	16,000	16,000	16,000	20,000	20,000	20,000	

For 2079/80								
Upto 125 CC		3,000	3,000					
125-150 CC		5,000	5,000					
150-225 CC		6,500	6,500					
225-400 CC		11,000	11,000					
400-650 CC		20,000	20,000					
Above 650 CC		30,000	30,000					

For Electronic Vehicle							
Motorcycle & Scooter							
350-1000 Watt		1,000	1,000				1,000
1000-1500 Watt			1,500				1,500
Above 1500 Watt			2,000				2,000
Car, Jeep, Van, Micro Bus & Bus							
50-125 KW			10,000				10,000
125-200 KW			15,000				15,000
Above 200 KW			20,000				20,000

## Vehicle Tax Comparison

### Rented Registration Vehicle

Headings	Yearly Tax Amount							
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24		
Car, Jeep, Van, Micro Bus	8,000	8,400	8,400	8,500				
Upto 1300 CC					8,400			
1301-2000 CC	9,000	9,500	9,500	10,000				
2001-2900 CC	11,000	11,500	11,500	12,000				
2901-4000 CC	13,000	13,500	13,500	14,000				
Above 4001 CC	15,000	15,800	15,800	16,000				
Dozer, Excavator, Loader, Roller, Tripper, Crane	17,000	17,800	17,800	20,000	21,000	21,000		
Three wheeler & Tampo	4,000	4,200	4,200	4,200	6,000	6,000		

## Analyzing Motor Vehicle Tax in Gandaki Province

Tractor	2,500	2,600	2,600	2,600 (Agri) 10,000 (Non-agri)	6,000	6,000 (Agri) 8,000 (Non-Agri- Purpose)
Power Tiler	2,000	2,100	2,100	2,100	4,500	4,500
Mini Truck Mini Bus	12,000	12,600	12,600	12,600	15,000	15,000
Mini Tripper	14,000	14,700	14,700	15,000		
Truck, Bus (Non- categorization)	16,000	16,800	16800		20,000 (including Water tank)	20,000 (including Water tank)
Truck				17,000		
Bus				16,000		
Oil Tanker, Gas Bullet, Tripper	12,000	12,600	12,600	13,000	22,000	22,000

For F.Y. 2079/80									
Car, Jeep, Van, Microbus									
Upto 1000 CC							11,000	11,000	11,000
1000-1500 CC							12,500	12,500	12,500
1500-2000 CC							13,500	13,500	13,500
2000-2500 CC							14,500	14,500	14,500
2500-3000 CC							16,500	16,500	16,500
3000-3500 CC							17,500	17,500	17,500
3500-4000 CC							19,000	19,000	19,000
Above 4000 CC							22,000	22,000	22,000

## Driving License Charge & Application Charge Comparison

Vehicle Category	Application Charge					Driving License Charge					Category Additional Charge	Renewal Charge		
	2019/ 20 20	2020/ 21	2021/ 22	2022/ 23	2023/ 24	2019/ 20	2020/ 21	2021/ 22	2022/ 23	2023/ 24		2020/ 21	2021/ 22	2022/ 23
Motorcycle, Scooter, Moped	600	500	500	500	500	1600	1500	1500	1500	1500	1500	1500	1500	1500
Car, Jeep Power Tiler	600	500	500	500	500	2100	2000	2000	2000	2000	2000	2000	2000	2000
Tractor	600	500	500	500	500	2700	2500	2500	2500	2500	2500	2500	2500	2500
Mimibus/Truck Add	600	500	500	500	500	600	500	500	500	500	2500	2500	2500	2500
Truck/Bus, Lorry Add	600	500	500	500	500	1100	1000	1000	1000	1000	3000	3000	3000	3000
H1, H2, H3, I1, I2, I3, J1, J2, J3, J4, J5	600	500	500	500	500	3200	3000	3000	3000	3000	3000	3000	3000	3000
H1, H2, H3, I1, I2, I3, J1, J2, J3, J4, J5 ADD	600	500	500	500	500	1100	1000	1000	1000	1000	3000	3000	3000	3000
Authenciation	600	1,000	1,000	1,500										

*Note : Driving License & Renewal Charge for F.Y. 2023 / 24 is merged under Driving License Charge)*

# About Pokhara Research Centre (PRC)

**Pokhara Research Centre (PRC)** is a research-based non- partisan organization based in Pokhara. Established in 2019, PRC focuses on socioeconomic dimensions of domestic public policy research.

Guided by the motto of "*Economic Freedom with Good Governance*", PRC is following the international principle of individual choice and liberty translated into the equal opportunity of enterprise, rule of law, and the democratic principle of free expression as a tool to design its programs and initiatives; creating positive impact at the province level, through policy reform; PRC works under three broad functional domains; Research, Training, and Advocacy.

PRC's one of flagship program Youth in Policy and Governance Fellowship Programme (YPG Fellowship) aims to train the youth of Gandaki Province in law-making and public policy. The primary role of a PPSP Fellow is to deliver extensive research support to their assigned MP for their parliamentary work. The organization is also focusing on other youth training programs on the free market, entrepreneurship, and economic freedom in the region supported by Atlas.

The organization's core values are; Creating public values, Evidence-based policy-making, and the investment approach to public service delivery. PRC intervenes in areas viz. Enterprise Development, Economic Policy Reform, Governance & Advocacy, and Public Policy Delivery.

The organization has launched programs such as Gandaki Discourse, Political Economic Discussion Series (PEDS), and Formation of Gandaki Leader Circle (GLC) dedicating it to establishing itself as a state-level policy think tank.

Further, PRC is the partner of Atlas Network, Centre for International Private Enterprise, National Endowment for Democracy, United States Embassy in Kathmandu, Samriddhi Foundation, Hriti Foundation, and Bikalpa an Alternative.



Pokhara, Kaski, Gandaki Province, Nepal

Tel.: 061-587111

Email: [centre.pokhara@gmail.com](mailto:centre.pokhara@gmail.com)

Website: [www.pokharacentre.org](http://www.pokharacentre.org)