

Income Tax Exemption Certificate

Friends Affected & Infected Together in Hand (FAITH) — Lalitpur, Nepal

FY 2081/82 – 2082/83

Issued by: Inland Revenue Office Lalitpur-1

TAX EXEMPTION STATUS

Active — Tax-Exempt Organisation

FAITH (Astha) has been registered as a tax-exempt entity under Section 2, Clause (d), Sub-clause (1) of the Income Tax Act, 2058 (2002), and Rule 3, Sub-rule (2) of the Income Tax Regulations, 2059 (2002), by the Inland Revenue Office Lalitpur-1. The certificate covers fiscal year 2081/82 (2024/25) and has been renewed for 2082/83 (2025/26).

Active	302314771	2081/82	2082/83
Exemption status	PAN number	Certificate issued for	Renewed for
FY 2081/82 & 2082/83	Permanent Account No.	Decision: 21 Mar 2025	Renewed: 18 Nov 2025

Organisation details

Field	Details
Organisation name	Astha (FAITH) — Friends Affected & Infected Together in Hand
PAN	302314771
Address	Ward No. 3, Jhamsikhel, Lalitpur Metropolitan City
Contact	015412012 • reena@faith.org.np
Objective	Non-profit, public welfare-oriented social service organisation
Geographical scope	Lalitpur District and across Nepal
Registering authority	District Administration Office, Lalitpur
Reg. No. & Date	154/2062/063 (2005/2006)
Key contact	Reena Lama • +977 9841519414

Certificate reference

Detail	FY 2081/82 — Original	FY 2082/83 — Renewal
Issuing office	Inland Revenue Office Lalitpur-1, Dept. of Inland Revenue, Ministry of Finance, Govt. of Nepal	Inland Revenue Office Lalitpur-1
R.N. / D.N.	R.N.: 2081/82 • D.N.: 9732	—
Date of issue / renewal	11/12/2081 BS (24 Mar 2025 AD)	02-08-2082 BS (18 Nov 2025 AD)
Decision / renewing officer	Decision: 2081/12/08 (21 Mar 2025)	Manju Mali, Tax Officer
Notary S.N. & name	5750868-69 • Ambika Pd. Menengbo • Cert. 123 • Valid to: Nov 02, 2027 AD • Verified: 27 Mar 2025	6757251-52 • Narendra Bikram G.C. • Cert. 1907 • Valid to: July 25, 2029 AD • Verified: 19 Nov 2025
Legal basis	Income Tax Act 2058 (2002) Section 2(d)(1); Income Tax Regulations 2059 (2002) Rule 3(2)	Same as original

Conditions for maintaining tax-exempt status

The following eight conditions must be fulfilled continuously to register, maintain, and renew FAITH's tax-exempt status under the Inland Revenue Office Lalitpur-1.

1	Eligible income Only donations and gifts from individuals (Section 10(g)(1), Income Tax Act 2058) and funds received without expectation of returns (Sub-clause 2) qualify for exemption. All other income is taxable.	5	Auditor's TDS compliance statement The auditor must clearly state in the audit report whether FAITH has complied with TDS requirements and whether it has operated solely according to its stated objectives.
2	TDS on income received If payments to FAITH include rent, interest, service charges, royalties, or contract income, the paying entity must deduct TDS per Sections 87, 88, 88A, or 89. If later deemed non-taxable, FAITH may claim a refund.	6	Activities within stated objectives FAITH must not engage in activities that contradict its stated objectives or conduct activities not specified in its bylaws.
3	Annual financial reporting FAITH must submit audited financial statements and an income report to the Inland Revenue Office within six months after the end of each fiscal year.	7	Non-competitive grant receipt If FAITH competes with taxable businesses or individuals to receive grants, those grants will not be considered tax-exempt.
4	TDS on payments made When FAITH pays salaries, rent, interest, service charges, royalties, or contractual fees, it must deduct TDS per Sections 87, 88, 88A, or 89 and submit the amounts to the Inland Revenue Office.	8	No personal benefit from assets FAITH must not use its assets or funds to provide personal benefits to any individual. If such benefits are found, FAITH will lose its tax-exempt status.

Issuing authority Inland Revenue Office Lalitpur-1 Department of Inland Revenue, Ministry of Finance Government of Nepal Phone: 5010010 / 5010011 / 5010012 • Fax: 5550715 www.ird.gov.np • email.iro23@ird.gov.np	FAITH contact Reena Lama — Executive Director +977 9841519414 • reena@faith.org.np Ward No. 3, Jhamsikhel Lalitpur Metropolitan City, Lalitpur, Nepal
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This summary is published by FAITH for transparency and accountability. It is a condensed presentation of the official notarised certificate and renewal document; in case of any discrepancy, the original documents prevail.