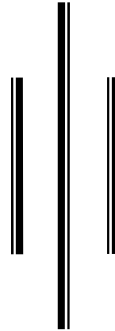
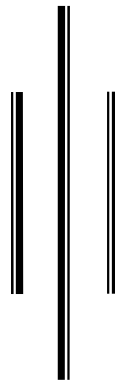


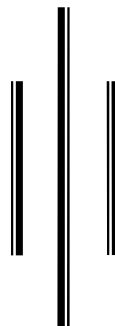
**INCOME TAX IN NEPAL:
A STUDY OF DEDUCTIONS, EXEMPTIONS AND
CONCESSIONS**



A THESIS SUBMITTED TO:
Office of the Dean,
Faculty of Management
Tribhuvan University



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In partial fulfillment of the requirement for the degree of
MASTER OF BUSINESS STUDIES (M.B.S.)
Shankar Dev Campus, Kathmandu
July, 2009

RECOMMENDATION

This is to certify that the thesis:

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Income Tax in Nepal

A Study of Deductions, Exemptions and Concessions

Has been prepared as approved by this department in the prescribed format of the faculty of Management. This thesis is forwarded for examination.

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Income Tax in Nepal A Study of Deductions, Exemptions and Concessions

We found the thesis to be the original work of the student and written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirements for the degree of **Masters of Business Studies (M.B.S.)**

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DECLARATION

I hereby declared that the work reported in this thesis entitled “**Income Tax in Nepal: A Study of Deductions, Exemptions and Concessions**” Submitted to the Shankar Dev Campus, Tribhuvan University, is my original work. It is done in the form of partial fulfillment of the requirements for the Master of Business Studies (MBS) under the supervision and guidance of **Dr. Kamal Deep Dhakal**, Proff. of Shankar Dev Campus, Putalisadak Kathmandu.

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ABBREVIATIONS

A.D.	:	Anno Domini
B.S.	:	Bikram Sambat
CEDA	:	Central for Economic Development & Administration
DT	:	Direct Tax
DDC	:	Dairy Development Corporation
Dr.	:	Doctor
e.g.	:	For Example
etc.	:	And the other
et al.	:	And other
FD	:	Forest Development Board
FNCCI	:	Federation of Nepal Chamber Commerce & Industry.
GDP	:	Gross Domestic Product
GON	:	Government of Nepal
i.e.	:	That is
I.T.	:	Income Tax
IRD	:	Inland Revenue Development
Ktm.	:	Kathmandu
Ltd.	:	Limited
Mof.	:	Ministry of Finance
Mr.	:	Mister
Mrs.	:	Mistress
Pvt.	:	Private
Rs.	:	Rupees
S.N.	:	Serial Number
T.U.	:	Tribhuvan University
VAT.	:	Value Added Tax
Vol.	:	Volume
\$:	Us Dollar
Viz.	:	Namely
Vs.	:	Versus, against