

**A STUDY ON FINANCE COMPANIES AND  
THEIR CONTRIBUTIONS TO THE  
GOVERNMENT REVENUES IN NEPAL.**

**A THESIS**

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**Office of the Dean**

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**In the partial fulfillment of Requirements for the Degree of Master in  
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## **VIVA VOCE SHEET**

We have concluded the viva voce examination of the thesis presented by

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Entitled

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THE GOVERNMENT  
REVENUES IN NEPAL**

And found that the thesis to be the original work of the student and written according to prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for Master's Degree in Business Studies.

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## **RECOMMENDATION**

This is to certify that the thesis

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**A STUDY ON FINANCE COMPANIES AND THEIR CONTRIBUTIONS TO  
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Has been prepared as in the form as per the fulfillment of the partial requirements for the Master's Degree in Business Studies of the faculty of Management. This Thesis is forwarded for examination.

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## **Declaration**

I hereby declare that the work, reported the thesis entitled "A Study on Finance Companies and their Contribution to the Government Revenues in Nepal" submitted to the office if the dream, faculty of Management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirements for the degree of Masters of Business Studies (MBS) under the supervision of Mr. Sushil B. Mathema Lecturer Nepal Commerce Campus Tribhuvan University.

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## **LIST OF ABBREVIATION**

AETR	-	Average Effective Tax Rate
BPRTA	-	Business Profit and Remuneration Tax Act
BS	-	Bikram Sambat
CA	-	Charter Accountant
CEDA	-	Centre for Economic Development Administration
FY	-	Fiscal Year
GDP	-	Gross Domestic Product
Govt	-	Government
HMG	-	His Majesty's Government
HMGN	-	His Majesty's Government Nepal
Ho	-	Null Hypothesis
H1	-	Alternative Hypothesis
i.e.	-	That is
IRD	-	Inland Revenue Department
IROs	-	Inland Revenue Offices
ITA	-	Income Tax Act
LDC	-	Least Development Countries
MOF	-	Ministry of Finance
METR	-	Marginal Effective Tax Rate
MBS	-	Master of Business Studies
NG	-	Nepal Government
NIDC	-	Nepal Industrial and Development Corporation

NITA	-	Nepal Income Tax Act
NBR	-	Nepal Rastra Bank
NGOs	-	Non Government Organization
PAN	-	Permanent Account Number
Rs.	-	Rupees
SAARC	-	South Asia Association for Regional Cooperation
TIT	-	Total Indirect Tax
TIN	-	Taxpayer Identification Number
T.U	-	Tribhuvan University
TPINS -		Taxpayers Identification Number
UDCs	-	Under Developing Countries
VAT	-	Value Added Tax
WDR	-	World Development Report
WTO	-	World Trade Organization