

A STUDY OF INCOME TAX ADMINISTRATION AND ITS EFFECTIVENESS IN NEPAL

A THESIS

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RECOMMENDATION

This is to certify that the thesis

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Entitled

**“A STUDY OF INCOME TAX ADMINISTRATION AND ITS
EFFECTIVENESS IN NEPAL”**

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

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EFFECTIVENESS IN NEPAL”**

And found the Thesis to be the original work of the student written in accordance with the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for Master Degree of Business Studies (M.B.S.)

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DECLARATION

I here, declare that this thesis entitled "**A Study of Income Tax Administration and Its Effectiveness in Nepal**" have submitted to the office of the Dean Tribhuvan University is my original work done in the from of partial fulfillment of the requirement of Master of Business Studies (MBS) under supervision and guidance of Mr. Surendra Keshar Amatya Asst. Professor of Nepal Commerce Campus.

Date: August 2009

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TABLE OF CONTENTS

Title	Page No.
VIVA-VOCE SHEET	
RECOMMENDATION	
DECLARATION	
ACKNOWLEDGEMENT	
TABLE OF CONTENTS	
LIST OF TABLES	
LIST OF FIGURES	
ABBREVIATION	
CHAPTER-I INTRODUCTION	1-9
1.1 General Background of the Study	1
1.2 Statement of the Problem	5
1.3 Objectives of The Study	6
1.4 Significance of the Study	6
1.5 Scope of the Study	7
1.6 Formulation of Hypothesis	7
1.7 Limitations of the Study	8
1.8 Organization of the Study	8
CHAPTER- II REVIEW OF LITERATURE	10-41
2.1 Theoretical Framework	10
2.1.1 Objectives of Taxation	11
2.1.2 Concept and meaning of income Tax	12
2.1.3 Income Tax Management	13
2.1.3.1 Components of Income Tax Management of Nepal	13
2.1.4 Income Tax Administration in Nepal	14
2.1.4.1 Functions of Tax Administration	17
2.2 Legal Provision of Income Taxation in Nepal	18
2.2.1 Income Taxation in Modern Nepal	20
2.2.2 Income Tax Act 2002	20
2.2.2.1 Objectives of Income Tax Act 2002	21
2.2.2.2 Main features of Income Tax Act 2002	22
2.2.3 Sources of Income	23
2.2.3.1 Business Income	24

2.2.3.2 Income from Investment	25
2.2.3.3 Income from Employment	27
2.2.4 Methods of Income Tax Assessment	29
2.2.5 Appeal	30
2.2.6 Fines and Penalties	31
2.3 Review of Related Studies	32
2.3.1 Review of Thesis and Dissertation	32
2.3.2 Review of Books and Articles	36
2.3.3 Research Gap	40
CHAPTER- III RESEARCH METHODOLOGY	42-45
3.1 Research Design	42
3.2 Population and Sample	42
3.3 Data Collection Procedure	43
3.4 Nature and Sources of Data	43
3.4.1 Primary Data	44
3.4.2 Secondary Data	44
3.5 Data Processing and Analyzing Procedure	44
CHAPTER-IV PRESENTATION AND ANALYSIS OF DATA	46-96
4.1 Analysis of Secondary Data	46
4.1.1 Resource Gap in Nepal	46
4.1.2 Revenue GDP Ratio	49
4.1.3 Nepalese Government Revenue Structure	50
4.1.4 Composition of Total Tax Revenue	53
4.1.5 Composition of Indirect Tax Revenue	57
4.1.6 Composition of Direct Tax Revenue	60
4.1.7 Structure of Income Tax in Nepal	62
4.1.8 Contribution of Income Tax	67
4.1.8.1 Contribution of Income Tax on Total Government Revenue	67
4.1.8.2 Contribution of Income on Total Tax Revenue	70
4.1.8.3 Contribution of Income Tax on Direct Tax Revenue	71
4.1.9 Income Tax Collection Performance in Nepal	73
4.1.10 Tax Rate in Nepal	74
4.2 Empirical Investigation	77
4.2.1 Attitude towards Tax Awareness	78
4.2.2 Attitude towards the Income Tax System of Nepal	80
4.2.3 Income Tax as a Suitable Means of Raising Government Revenue	82
4.2.4 Effectiveness of Income Tax Administration in Nepal	84
4.2.5 Corruption in Income Tax Administration of Nepal	86

4.2.6 Attitude towards Exemption and Deduction	88
4.2.7 Attitude towards Problems in Paying Income Tax	89
4.2.8 Most Important Factors for Effectiveness of Income Tax in Nepal	90
4.2.9 Appropriate Method while Assessing the Income Tax in Nepal	91
4.2.10 Suggestion for Achieving Effective Income Tax Administration in Nepal	93
4.3 Major Findings from the Study	93
4.3.1 Findings from the Study of Secondary Data	93
4.3.2 Major Findings from the Study of Primary Data	95
CHAPTER-V SUMMARY, CONCLUSION AND RECOMMENDATIONS	97-103
5.1 Summary	97
5.2 Conclusion	99
5.3 Recommendations	101
BIBLIOGRAPHY	
APPENDICES	

LIST OF TABLES

Table	Page No.
3.1 Group of Respondents and Size of Samples	43
4.1 Resource Gap in Nepal	47
4.2 Revenue GDP Ratio in Nepal	50
4.3 Composition of Total Revenue	51
4.4 Composition of Total Tax Revenue	54
4.5 Composition of Indirect Tax Revenue	57
4.6 Composition of Direct Tax Revenue	60
4.7 Structure of Income Tax in Nepal	63
4.8 Contribution of Income Tax on Total Government Revenue, Total Tax, Tax Revenue and GDP	68
4.9 Income Tax Collection Performance in Nepal	73
4.10 Income Tax Rate in Nepal for Personal Income	75
4.11 Income Tax Rate in Nepal for Partnership Firms, Corporation and Non- Residence Firm	76
4.12 Group of Respondents and Size of Samples	78
4.13 People's Knowledge towards Tax System	78
4.14 Attitude towards the Income Tax System of Nepal	80
4.15 Income Tax as a Suitable Means of Raising Government Revenue	82
4.16 Effectiveness of Income Tax Administration in Nepal	84
4.17 Causes for inefficiency of Income Tax Administration	85
4.18 Corruption in Income Tax Administration	86
4.19 Causes of Corruption in Income Tax Administration	87
4.20 Factors to Minimize the Corruption Existed in Income Tax Administration of Nepal	88
4.21 Attitude towards Appropriateness of Exemption and Deduction	89
4.22 Problems in Tax Paying	90
4.23 Most Important Factors for Effectiveness of Income Tax in Nepal	91
4.24 Appropriate Method while Assessing the Income Tax in Nepal	92

LIST OF FIGURES

Figures	Page no.
1.1 Sources of Funds for the Government	3
1.2 Types of Tax	4
2.1 Organizational Structure of IRD	17
4.1 Resource Gap in Nepal	49
4.2 Composition of Total Revenue	53
4.3 Composition of Total Tax Revenue	56
4.4 Composition of Indirect Tax Revenue	59
4.5 Average Amount of Direct Tax	62
4.6 Structure of Income Tax Revenue	66
4.7 Contribution of Income Tax to Total Revenue	69
4.8 Contribution of Income Tax on Total Tax Revenue	70
4.9 Contribution of Income Tax on Direct Tax Revenue	71
4.10 Contribution of Income Tax on GDP	72
4.11 Estimates and Collection Performance of Income Tax	74

LIST OF ABBREVIATIONS

A.D.	Anno Domini
BS	Bikram Sambat
BBS	Bachelor of Business Studies
CBS	Central Bureau Statistics
CO.	Company
DDG	Deputy Director General
DG	Director General
e.g.	For Example
Etc.	Etcetera
FY	Fiscal Year
GDP	Gross Domestic Product
i.e.	That is
IRD	Inland Revenue Department
IRO	Internal Revenue Office
ITA	Limited
LTO	Large Taxpayer's Office
MBS	Master of Business Studies
MOF	Ministry of Finance
NRB	Nepal Rastra Bank
PAN	Permanent Account Number
S. No	Serial Number
TIN	Tax Payer Identification Number
TU	Tribhuvan University
VAT	Value Added Tax
VDIS	Voluntary Discussion Disclosure of Income Scheme
WWW	World Wide Website