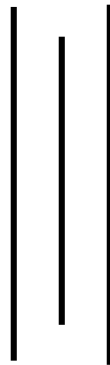


# **Practical Application of Tax Planning in Nepal**

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**Kathmandu, Nepal**  
**March, 2009**

Tribhuvan University  
**Faculty of Management**  
**Shanker Dev Campus**

**DECLARATION**

I hereby declare that the work reported in this thesis entitled "A Study on practical Application of Tax Planning in Nepal" submitted to Shanker Dev Campus, faculty of management, Tribhuvan University is my original research work done in the form of partial fulfillment for the requirement of Master of Business Studies (MBS) under the supervision and guidance of Campus, Chief Dr. Kamal Deep Dhakal, Shanker Dev Campus.

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# Acknowledgement

This Thesis is prepared as dissertation for the partial fulfillment of the requirements for the Master's Degree course in Management. It has been tried to cover empirical findings concerning about Practical Application of Tax planning in the context of Nepal. This study deals with Practical Application of Tax Planning in Kathmandu Valley, it also tries of find out the practical knowledge about tax planning of different business men in Kathmandu valley.

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Date : March 2009

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# Acronyms

FNCCI	: Federation of Nepalese Chamber of Commerce and Industry.
FY	: Fiscal Year
GDP	: Gross Domestic Product.
Govt	: Government
i.e.	: That is
IMF	: International Monetary Fund.
IRD	: Inland Revenue Department.
Mgmt	: Management
MOF	: Ministry of Finance.
NCC	: Nepalese Chamber of Commerce
No.	: Number
PAN	: Permanent Account number
Rs.	: Rupees
RST	: Retailer sales tax
SAARC	: South Asian Association for regional co-operation
SN	: Serial Number
TPIN	: Tax Payers Identification Number
T.U.	: Tribhuvan University
Vat	: Value added tax
VAT	: Value Added Tax
WST	: Wholesaler sales tax
&	:And