

# **TAXATION IN NEPAL: SPECIAL REFERENCE TO LAND REVENUE AND LAND REGISTRATION TAX**

**A  
Thesis**



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**Submitted to:  
Office of the Dean  
Faculty of Management  
Tribhuvan University**



**In partial fulfillment of the requirements for the degree of  
Master of Business Studies (MBS)**

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## **RECOMMENDATION**

This is to certify that the thesis

Submitted by:  
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Entitled:  
**"Taxation in Nepal: Special Reference to Land Revenue and Land  
Registration Tax"**

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

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We have conducted the viva-voce examination of the thesis

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**"Taxation in Nepal: Special Reference to Land Revenue and Land  
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and found the thesis to be the original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements of the degree of Master of Business studies (M.B.S.)

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Amit Mishra

## **DECLARATION**

I hereby declare that the thesis entitled, "**Taxation In Nepal: Special Reference to Land Revenue and land Registration Tax**" submitted to the office of the Dean, Faculty of Management, Tribhuvan University is my original work, It is prepared as the partial fulfillment of the requirement of the Degree of Master of Business Studies (M. B. S.) under the supervision of **Mr. Deepak Singh** Lecture, Hari Khetan Multiple Campus, Tribhuvan University.

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## ABBREVIATIONS

|       |   |                                |
|-------|---|--------------------------------|
| B.C.  | - | Before Christ                  |
| B.S.  | - | Bikram Sambat                  |
| CBS   | - | Central Bureau of Statistics   |
| CT    | - | Column Total                   |
| DDC   | - | District Development Committee |
| F/Y   | - | Fiscal Year                    |
| GDP   | - | Gross Domestic Product         |
| GoN   | - | Government of Nepal            |
| $H_1$ | - | Alternative Hypothesis         |
| $H_0$ | - | Null Hypothesis                |
| LOS   | - | Level of Significant           |
| Ph.D. | - | Philosophy of Doctor           |
| T.U.  | - | Tribhuvan University           |
| USA   | - | United State of America        |
| VAT   | - | Value Added Tax                |
| VDC   | - | Village Development Committee  |