

CONTRIBUTION OF INDIVIDUAL TAXPAYER
TO INCOME TAX REVENUE OF NEPAL



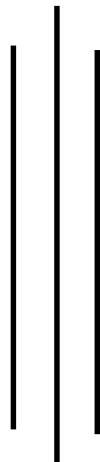
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A thesis submitted to:

The Office of the Dean

Faculty of Management

Tribhuvan University

In Partial Fulfillment of the requirement for the degree of
Master of Business Studies (M.B.S.)

March, 2009

Ref.:

Date:.....

RECOMMENDATION

This is to certify that the thesis

Submitted:

MAHESH KUMAR PANDEY

Entitled:

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TO INCOME TAX REVENUE OF NEPAL

has been prepared as approved by this Department in the prescribed format of the
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VIVA-VOCE SHEET

We have conducted viva-voce examination of the thesis presented

Submitted:

MAHESH KUMAR PANDEY

Entitled

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TO INCOME TAX REVENUE OF NEPAL**

&

*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 requirement*

for

Master Degree of Business studies (M.B.S.)

Viva-Voce Committee

Head, Research Department

Member (Thesis Supervisor)

Member (External Expert)

DECLARATION

I hereby declare that the work reported in the thesis entitle **Contribution of Individual Taxpayer to Income tax Revenue of Nepal** Submitted to Shanker Dev Campus, Faculty of Management, Tribhuvan University, in my original work done in the form of partial fulfillment of the requirement for the master of business Studies (M.B.S.) under the supervision of Dr. Kamal Deep Dhakal, Shanker Dev Campus.

Mahesh Kumar Pandey

Acknowledgement

This study is mainly concerned with an analysis of contribution of individual taxpayers in national tax revenue of Nepal. Individual taxpayer contributes the large amount of money in the national revenue but there is the lack of the study to bring out the actual figure and its situations. To fulfill the research gap in this area is one of the goals of this study as well as to fulfill partial fulfillment of the requirement of Master in Business Studies (M.B.S.).

I am extremely indebted to my supervisor Dr. Kamal Deep Dhakal, Shanker Dev Campus, Tribhuvan University for his generous encouragement for the supervision of my entire research work. This form of the report is the result of his continuous encouragement, suggestions and comments.

I wish to express my appreciation to all the lectures of Shanker Dev Campus for them who helped me to prepare this report directly or indirectly. Likewise all respondents are thankful for their suggestions and for responding my questionnaire. Similarly, I am thankful to my friends Milan Gartaula, Jhabindra Gyawali, Salikram Thapaliya and others for their cooperation, inspiration and encouragement.

Lastly, It will be great remiss if I forget to thank my family members who supported my work in many ways.

March 2009

Mahesh Kumar Pandey

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ABBREVIATIONS

A.D.	:	Anno Domini
B.S.	:	Bikram Sambat
CA	:	Chartered Accountant
CEDA	:	Center for Economic Development and Administration
CIT	:	Citizen Investment Trust
DCs	:	Developed Countries
Dr.	:	Doctor
E.G.	:	For Example
Etc.	:	And the Others
E.U.	:	European Union
FY	:	Fiscal Years
GDP	:	Gross Domestic Product
I.e.	:	That is
ID	:	Individual Details
INGO	:	International Non Governmental Organization
IRD	:	Internal Revenue Department
ITA	:	Income Tax Act
Ktm	:	Kathmandu
Ltd.	:	Limited
MBA	:	Master of Business Administration
MOF	:	Ministry of Finance
NG	:	Nepal Government
NGO	:	Non Governmental Organization
No.	:	Number
NPC	:	National Planning Commission
NRB	:	Nepal Rastra Bank
PF	:	Provident Fund
PIN	:	Permanent Index Number
Pvt.	:	Private
Rs.	:	Rupees
RST	:	Retail Level Tax
S.N.	:	Serial Number
SAARC	:	South Asian Association for Regional Corporation

TDS	:	Tax Deduction at Source
TU	:	Tribhuvan University
UDCs	:	Under Developed Countries
UK	:	United Kingdom
UN	:	United Nations
USA	:	United State of America
VAT	:	Value Added Tax
Vol.	:	Volume
WDR	:	World Development Reports
WST	:	Wholesale Levels Sales Tax
WTO	:	World Trade Organization