

**ANALYSIS OF STRUCTURE AND PRODUCTIVITY
OF
INCOME TAX IN NEPAL**

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A THESIS

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VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis presented

By

JIT BAHADUR MAGAR

Entitled:

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OF

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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 requirement for **Master of Business Studies (M.B.S)**

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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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DECLARATION

I hereby declare that the work reported in this thesis entitled “**Analysis of Structure Productivity of Income Tax in Nepal**” Submitted to Shanker Dev Campus, faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master’s Degree in Business Studies (M.B.S) under the supervision of Prof Dr. Kamal Deep Dhakal, and Pitri Raj Adhikari of Shanker Dev Campus.

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ABBREVIATION

B.S.	:	Bikram Sambat
GDP	:	Gross Domestic Product
GON	:	Government of Nepal
GNI	:	Gross National Income
i.e.	:	That is
Ktm	:	Kathmandu
F.Y	:	Fiscal Year
MBS	:	Masters' of Business Studies
MOF	:	Ministry of Finance
No.	:	Number
OLS	:	Ordinary Least Square
PAN	:	Permanent Account Number
Rs.	:	Rupees
&	:	And
\$:	Dollar
UK	:	United Kingdom
USA	:	United States of America
VDIS	:	Voluntary Disclosure of Income Scheme
IFS	:	Institute for Fiscal Studies
SAARC	:	South Asian Association of Regional Corporation
T.U.	:	Tribhuvan Universtity
VAT	:	Value Added Tax