

CORPORATE INCOME TAX IN NEPAL

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Submitted By
Maniratna Bhandari
Lumbini Banijya Campus
T.U. Regd. No. 7-2-302-68-2002
Class Roll No:.....
Exam Roll No: 3020136

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VIVA- VOCE SHEET

We have conducted the Viva- Voce examination of thesis prepared by

Maniratna Bhandari

Entitled

CORPORATE INCOME TAX IN NEPAL

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

the partial fulfillment of the requirements for

the Degree of Master of Business Studies (M.B.S.)

Viva-Voce Committee

Head of the Research Department: Dr Ishwor Gautam

Member (Thesis Supervisor) : Ram Lal Jhoshi

Member (External Expert) :

Date:.....

RECOMMENDATION

This is to Certify that the Thesis

Submitted By

Maniratna Bhandari

Entitled

CORPORATE INCOME TAX IN NEPAL

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

.....

(Ram Lal Jhoshi)

Thesis Supervisor

.....

(Dr. Ishwor Gautam)

Campus Chief / Head of the Research Department

Date: -

DECLARATION

I hereby declare that the thesis **Corporate Income Tax in Nepal** submitted to Lumbini Banijya Campus, the Faculty of Management, Tribhuvan University is my original work done for the partial fulfillment of requirements for the Degree of Master of Business Studies (M.B.S.) under the supervision of Mr.Ram Lal Jhosi of Lumbini Banijya Campus.

Date:.....

Maniratna Bhandari
Lumbini Banijya Campus

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Abbreviation

BBS	= Bachelor of business studies
BS	= Bikram Sambat
CBS	= Central Beuro of Statistics
CITR	= Corporate Income Tax revenue
CO.	= Company
DTR	= Direct Tax Revenue
FA	= Foreign Aid
FY	= Fiscal Year
GDP	= Gross Domestic Product
GNP	= Gross National Product
GON	= Government of Nepal
GOVT.	= Government
IIT	= Interest Income Tax
INDT	= Indirect Tax
IRD	= Inland Revenue Department
IRO	= Inland Revenue Officers
IT	= Income Tax
ITA	= Income Tax Act
LBC	= Lumbini Banijya Campus
MOF	= Ministry of Finance
NCC	= Nepal Chamber of Commerce
NTR	= Non Tax Revenue
NPC	= National Planning Commision
NRB	= Nepal Rastra Bank
PIT	= Personal Income Tax
R&D	= Research And Development
R&M	= Repairs And Maintenance
TDTR	= Total Direct Tax Revenue
TE	= Total Expenditure
TGR	= Total Government Revenue
TITR	= Total Indirect Tax Revenue
TR	= Total Revenue
VAT	= Value Added Tax
WTO	= World Trade Organization