

INCOME TAX IN NEPAL:
A STUDY ON EXEMPTIONS AND DEDUCTIONS

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RECOMMENDATION

This is to certify that the Thesis

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Entitled

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A STUDY ON EXEMPTIONS AND DEDUCTIONS”

Has been prepared as approved by this department in the prescribed format of the Faculty of Management. This Thesis is forwarded for examination.

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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 the Masters of Business Studies (MBS).

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DECLARATION

I hereby declare that the work reported in this thesis entitled "**Income Tax In Nepal : A Study on Exemptions and Deductions**" submitted to the Shankar Dev Campus, Tribhuvan University, is my original work. It is done in the form of partial fulfillment of the requirements for the Master of Business Studies (MBS) under the supervision and guidance of Prof. Dr. Kamal Deep Dhakal, Lecturer of Shankar Dev Campus, Kathmandu.

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TABLE OF CONTENTS

Titles	Page No.
<i>Recommendation</i>	<i>i</i>
<i>Viva-Voce Sheet</i>	<i>ii</i>
<i>Declaration</i>	<i>iii</i>
<i>Acknowledgement</i>	<i>iv</i>
<i>Table of Contents</i>	<i>v</i>
<i>List of Tables</i>	<i>vii</i>
<i>List of Figures</i>	<i>viii</i>
<i>Abbreviations</i>	<i>ix</i>
CHAPTER-I: INTRODUCTION	1-9
1.1 Background of the Study	1
1.2 Statement of Problem	4
1.3 Objectives of the Study	6
1.4 Scope of the Study	7
1.5 Significance of the Study	7
1.6 Limitation of the Study	8
1.7 Organization of the Study	8
CHAPTER- II: CONCEPTUAL FRAME AND REVIEW OF LITERATURE	10-25
2.1 Theoretical Concept	10
2.2 Review of Related Studies	14
2.3 Research Gap	25
CHAPTER- III: RESEARCH METHODOLOGY	26-28
3.1 Introduction	26
3.2 Research Design	26
3.3 Population and Sample	26
3.4 Nature and Source of Data	27
3.5 Data Collection Procedure	28
3.6 Data Analysis	28
CHAPTER- IV: DATA PRESENTATION AND ANALYSIS	29-84
4.1 Tax Structure of Nepal	29
4.1.1 Composition of Total Revenue	29
4.1.2 Composition of Tax Revenue	31

4.1.3 Contribution of Various Taxes to GDP	33
4.1.4 Composition of Indirect Tax	34
4.1.5 Composition of Direct Tax	37
4.1.6 Contribution of Direct Tax	38
4.1.7 Contribution of Income Tax in Nepal	40
4.1.8 Composition and Trend of Income Tax	42
4.1.9 Income Tax Rate in Nepal	46
4.2 An Analysis of Exemption and Deduction	51
4.2.1 Income from a Business	52
4.2.2 Income from an Employment	52
4.2.3 Income from an Investment	54
4.2.4 Exemption from Income Tax	55
4.2.5 Deduction Allowed	59
4.2.6 Expenses not Allowed for Deduction	64
4.3 An Empirical Analysis	65
4.3.1 Introduction	65
4.3.2 Contribution of Income Tax to National Revenue of Nepal	65
4.3.3 Opinion on Current Income Tax Rates	66
4.3.4 Sufficiency of Exempted Items of Income Tax	67
4.3.5 Adequateness of Current Income Tax Exemption Limit	69
4.3.6 Family Exemption Limit According to the Number of Dependents	70
4.3.7 Opinion On Providing Exemption Limit on Agriculture Income	72
4.3.8 Sufficiency about the Itemized Deductions	73
4.3.9 Sufficiency of Provisions Relating to Exemptions and Deductions	75
4.3.10 Suggestions about Income Tax in Nepal	77
4.3.11 Major Findings	78
CHAPTER-V: SUMMARY, CONCLUSION AND RECOMMENDATION	84-93
5.1 Summary	85
5.2 Conclusion	86
5.3 Recommendations	88
BIBLIOGRAPHY	94-97
APPENDIX	98-99

LIST OF THE TABLES

	Page No.
Table 3.1: Group of Respondents Size of Sample from Each Group	27
Table 4.1: Composition of Total Revenue	30
Table 4.2: Contribution of Direct Tax Indirect Tax to Total Tax Revenue	32
Table 4.3: Contribution of Various Taxes to GDP	34
Table 4.4: Major Sources of Indirect Tax and Their Relative Percentage of Indirect Tax	35
Table 4.5: Components of Direct Tax and Percentage Share	37
Table 4.6: Contribution of Direct Tax	39
Table 4.7: Income Tax Revenue Collection from 1959/1960 to 1962/1963	40
Table 4.8: Contribution of Income Tax on Different Revenue Heads	41
Table 4.9: Components of Income Tax (1990/00-2008/09)	43
Table 4.10: Composition of Income Tax (1990/00-2008/09)	45
Table 4.11: Exemption Limit in Nepal (1959/60-2008/09)	48
Table 4.12: Rates Personal Income Tax in Nepal (1975/-2008/09)	49
Table 4.13: Income Tax Rates of Partnership Firms, Corporation and Non-Residents (1975/76-2008/09)	50
Table 4.14: Group of Respondents and Code Used	65
Table 4.15: Satisfaction towards Contribution of Income Tax to National Revenue of Nepal	66
Table 4.16: Opinion on Current Income Tax Rates	67
Table 4.17: Sufficiency of Exempted Items of Income	67
Table 4.18: Adequateness of Current Income Tax Exemption Limit	69
Table 4.19: Suggestion of Exemption Limit for an Individual	69
Table 4.20: Suggestion of Exemption Limit for a Couple or a Family	70
Table 4.21: Family Exemption Limit on the Basis of the Number of Dependents	71
Table 4.22: Exemption Limit According to the Inflationary Situation of the Country	72
Table 4.23: Exemption on Agriculture Income	73
Table 4.24: Sufficiency About Itemized Deduction	74
Table 4.25: Sufficiency of Provisions Relating to Exemptions and Deductions Under the Nepalese Income Tax Act	75

LIST OF THE FIGURES

	Page No.
Figure 4.1: Composition of Total Revenue	31
Figure 4.2: Composition of Tax Revenue	33
Figure 4.3: Composition of Indirect Tax	36
Figure 4.4: Composition of Direct Tax	38
Figure 4.5: Components of Income	

ABBREVIATIONS

A.D.	: Anno Domini
B.S.	: Bikram Sambat
CEDA	: Center for Economic Development and Administration
DDC	: Dairy Development Corporation
Dr.	: Doctor
DT	: Direct Tax
e.g.	: Example Granta or For Example
ed.	: edition
eds.	: Editors
et al.	: and others
etc.	: and the other
FDB	: Forest Development Board
FNCCI	: Federation of Nepalese Chamber of Commerce and Industry
Fy	: Fiscal year
GON	: Government of Nepal
GDP	: Gross Domestic Product
i.d.	: the same
i.e.	: that is
I.T.	: Income Tax
ibid	: in the same place; from the same work given immediately
IRD	: Inland Revenue Department
Ktm.	: Kathmandu
Ltd.	: Limited
MBA	: Master in Business Administration
MBS	: Master of Business Studies
MOF	: Ministry of Finance
Mr.	: Mister
Mrs.	: Mistress
No.	: Number
PP	: Page(s)
Pvt.	: Private

Rs.	: Rupees
S.N.	: Serial Number
T.U.	: Tribhuvan University
VAT	: Value Added Tax
viz.	: Namely
Vol./Vols.	: Volume(s)
vs.	: Versus, against
\$: US Dollar