

CORPORATE INCOME TAX REVENUE FROM PUBLIC ENTERPRISES IN NEPAL

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In partial fulfillment of the Requirement for the Master of
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RECOMMENDATION

This is to certify that the Thesis

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Entitled:

**CORPORATE INCOME TAX REVENUE FROM PUBLIC
ENTERPRISES IN NEPAL**

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

Dr. Gopi Nath Regmi
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Date..

VIVA-VOCE SHEET

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

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IN NEPAL**

And found the thesis to be the original work of the student written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirements for the Degree of Master of Business Studies (MBS).

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DECLARATION

I hereby declare that the work reported in this thesis entitled **“CORPORATE INCOME TAX REVENUE FROM PUBLIC ENTERPRISES IN NEPAL”** submitted to the Central Department of Management, Tribhuvan University, is my original work. It is done in the form of partial fulfillment of the requirement for the Master of Business Studies (MBS) under the supervision and guidance of Dr. Gopi Nath Regmi, Lecturer, Central Department of Management, Kirtipur.

March, 2013

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ABBREVIATION

CBS:	Central Bureau of Statistics
CEDA :	Centre for Economic Development and Administration
CIT :	Corporate Income Tax
DT :	Direct Tax
DTR :	Direct Tax Revenue
FY :	Fiscal Year
GDP :	Gross Domestic Product
GNP :	Gross National Product
GR :	Government Revenue
IRD :	Inland Revenue Department
IT :	Income Tax
ITNTC:	Income Tax from NTC
MBS :	Master of Business Studies
MOF :	Ministry of Finance
NEA :	Nepal Electricity Authority
NGO :	National Government Organization
NIDC :	Nepal Industrial Development Corporation
NTC :	Nepal Telecom
PAN :	Permanent Account Number
Ph.D. :	Doctor of Philosophy
RNAC:	Royal Nepal Airlines Corporation
Rs :	Rupees
SAARC	: South Asian Association for Regional Corporation
TDS :	Tax Deduct at Source
TIT :	Total Indirect Tax
TR :	Total Revenue

TT : Total Tax
TTA : Income Tax Act
TU : Tribhuvan University
USA : United States of America
VAT : Value Added Tax