

"TAX PLANNING PRACTICES IN NEPAL"

(A comparative study between the views of tax experts and tax payers)

Submitted by:

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RECOMMENDATION

This is to certify that the thesis

Submitted by

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Entitled:

"TAX PLANNING PRACTICES IN NEPAL

(A comparative study between the views of tax experts and tax payers)" 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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VIVA-VOCE SHEET

We have conducted the Viva-Voce Examination
of the thesis presented

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Entitled:

"TAX PLANNING PRACTICES IN NEPAL"

(A comparative study between the views of tax experts and tax payers)

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 requirements for the degree of Master in Business Studies (MBS).

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DECLARATION

I here by declare that the work reported in this theses entitled “*Tax Planning Practices in Nepal*” (A comparative study between the views of Tax Expert and Tax Payer) submitted to office of the Dean, Faculty of Management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirement for the degree of Master in Business Study (M.B.S.) under the supervision of **Associate Prof. Dr. Kamal Deep Dhakal, Shanker Dev Campus** , Tribhuvan University.

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ABBREVIATIONS

A. D.	Anno Domini
Asso.	Associate

B.S.	Bikram Sambat
CEDA:	Central Economic Development and Administration
Co	Company
DHM.	Department of Hydrogeology and Meteorology
Dr.	Doctor
e.g.	For example
etc.	And the other
Fig	Figure
GDP	Gross Domestic Product
GNP	Gross National Product
ITA	Income Tax Act
i.e.	That is
IRD	Inland Revenue Department
Ktm.	Katmandu
Ltd	Limited
MBS	Master in Business Studies
Mfg	Manufacturing
MOF	Ministry of Finance
NG	Nepal Government
P	Page
Prof.	Professor
Pvt.	Private
MBS	Master in Business Studies
MOF	Ministry of Finance
No.	Number
Org.	Organization
R&D	Research and development
Rs.	Rupees
Ph.D.	Doctor in Philosophy
Pvt.	Private
Sec.	Section
T.U.	Tribhuvan University
Vat	Value added tax
Vol.	Volume
WTO	World trade organization
www	World Wide Web