

**STUDY ON THE SCOPE OF TAX PLANNING UNDER  
INCOME TAX ACT 2058 IN NEPAL**

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*In partial fulfillment of the requirement for the Degree of  
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## **RECOMMENDATION**

This is to certify that the Thesis

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*has been prepared as approved by this Department in the prescribed format of the  
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**DECLARATION**

I hereby declare that the work reported in this thesis entitled “**STUDY ON THE SCOPE OF TAX PLANNING UNDER INCOME TAX ACT 2058 IN NEPAL**” 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 Master’s Degree in Business Study (M.B.S.) under the supervision of **Prof. Dr. Kamal Deep Dhakal** of Shanker Dev Campus.

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## **ABBREVIATIONS**

%	:	Percentage
&	:	And
AD	:	Anno Domini
B.S	:	Bikram Sambat
Ban	:	Bankers
BM	:	Businessman
BOT	:	Build, Operate and Transfer
i.e.	:	That is
ITA	:	Income Tax Act
Lect	:	Lecturer
Off	:	Tax Officer
Sec.	:	Section
VAT	:	Value Added Tax