

INCOME TAX STRUCTURE AND ITS CONTRIBUTION TO REVENUE GENERATION IN NEPAL

A THESIS

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RECOMMENDATION

This is to certify that the thesis:

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Entitled:
**INCOME TAX STRUCTURE AND ITS CONTRIBUTION TO
REVENUE GENERATION IN NEPAL**

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

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We have conducted the viva – voce examination of the thesis and found the thesis to be the original work of the student written according to the prescribed format. We recommended the 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 **Income Tax Structure and its Contribution to Revenue Generation in Nepal** is submitted to Nepal Commerce Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirements for the Degree of Master of Business Studies under the supervision of Asso. Prof. Dr. Prakash Neupane, Nepal Commerce Campus.

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LIST OF ABBREVIATIONS

DI	:	Direct Tax
DTR	:	Direct Tax Revenue
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
GON	:	Government of Nepal
IDT	:	Indirect Tax
IRD	:	Inland Revenue Department
IT	:	Income Tax
ITA	:	Income Tax Act
MBS	:	Master of Business Studies
MOF	:	Ministry of Finance
N	:	No. of Alternative
NTR	:	Non-Tax Revenue
P	:	Page No.
PE	:	Probable Error
r	:	Correlation Coefficient
Rs	:	Rupees
TO	:	Tax Office
TR	:	Tax Revenue
TTR	:	Total Tax Revenue
T.U.	:	Tribhuvan University
VAT	:	Value Added Tax