

**BUSINESS EXEMPTION AND PRIVILEGES PROVIDED
BY INCOME TAX ACT 2058**

A THESIS

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RECOMMENDATION

This is to certify that the thesis

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Entitled

Business Exemption and Privileges Provided by Income Tax Act
2058

Has been prepared as in the form as per the fulfillment of the partial requirements for the Master's Degree in Business Studies of the Faculty of Management. This thesis is forwarded for examination.

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DECLARATION

I hereby declare that the work reported in this thesis Entitled "Business Exemption and Privileges provided by Income Tax Act 2058" Submitted to the Research Department of Nepal Commerce Campus, New Baneshowor, Faculty of Management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirements for the Masters of Business Studies (MBS), under the supervision of Mr. Jit Bahadur K.C., Associate Lecturer of Nepal Commerce Campus.

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ABBREVIATION

CBS	:	Central Bureau of Statistics
CEDA	:	Center for Economic Development and Administration
CITR	:	Contribution of income tax to tax revenue
GDP	:	Gross Domestic Product
GoN	:	The Government of Nepal
IRD	:	Inland Revenue Department
ITA	:	Income Tax Act
ITR	:	Income Tax Rules
MoF	:	Ministry of Finance
n.d.	:	no date
Rs.	:	Rupees
T.U.	:	Tribhuvan University
VAT	:	Value Added Tax
F.Y.	:	Fiscal Year
WWW	:	World Wide Web