

Problems and Prospects of Tax Administration in Nepal

**Submitted to:
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Tribhuvan University**

**In Partial Fulfillment of the Requirements for the Degree of
Master of Business Studies (MBS)**

**A Thesis Submitted By:
Sanjay Kumar Jha
T.U Kirtipur
T.U. Regd. No.: 7-2-14-787-2004
Exam Symbol No.: 280188
Campus Roll No.: 550/064**

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September, 2012**

RECOMMENDATION

This is to certify that the thesis

Submitted by:

sanjay Kumar Jha

Entitled

Problems and Prospects of Tax Administration in Nepal

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

Dr. GopiNathRegmi
(Thesis Supervisor)

Date.....

Prof. Dr. Bal Krishna Shrestha Ass.
(Head of Research Department)

Date.....

Prof. Ajay Prashad Dhakal
(Head of Department)

Date.....

VIVA -VOCE SHEET

We have conducted the viva-voce examination of the thesis

Submitted by:

Sanjay Kumar Jha

Entitled

Problems and Prospects of Tax Administration in Nepal

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 of Business Studies (MBS)

Viva -Voce Committee

Chairman (Research Committee)

Member (Thesis supervisor)

Member (External Expert)

Date:

DECLARATION

I hereby declare that the work reported in this thesis entitled "**Problems and Prospects of Tax Administration in Nepal** " submitted to 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 (M.B.S.) under the supervision of Asso. Prof. GopiNathRegmi.

Date:

Sanjay Kumar Jha

(Researcher)

T.U. Regd. No.: 7-2-14-787-2004

Exam No.: 280188

Roll No.: 550/064

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ABBREVIATION

A/c	:	Account
A.D.	:	Anno Domini (Christian era)
ASYCUDA	:	Automated System for Customs Data and Management
B.S.	:	BikramSambat
B.Com.	:	Bachelor of Commerce
CBS	:	Central Bureau of Statistics
CEDA	:	Central for Economic Development and Administration
Co.	:	Company
F/Y	:	Fiscal Year
GDP	:	Gross Domestic Product
GNP	:	Gross National Product
GON	:	Government of Nepal
IMF	:	International Monetary Fund
i.e.	:	That is
ICAN	:	Integration of Chartered Accountant of Nepal
INGOs	:	International Non-Government Organization
ITA	:	Income Tax Act
IRD	:	Inland Revenue Departments
IRO	:	Inland Revenue Offices
Ltd.	:	Limited
LTO	:	Large Taxpayers Offices
MBS	:	Master of Business Studies
MOF	:	Ministry of Finance
No.	:	Number
NG	:	Nepal Government
NGOs	:	Non Government Organization
P	:	Page
PAN	:	Permanent Account Number
Pvt.	:	Private
Qty.	:	Quantity

Ref. : Reference
Rs. : Rupees
SAARC : South Asian Association for Regional Cooperation
S. N. : Serial Number
T.U. : TribhuvanUniversity
VAT : Value Added Tax
Vol. : Volume