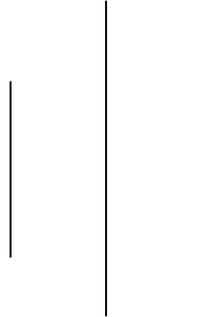


**A STUDY ON
THE APPLICABILITY OF TAX PLANNING IN NEPAL**



A Thesis

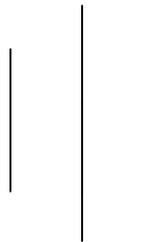
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Submitted to

Office of the Dean

Faculty of Management, Tribhuvan University

In Partial Fulfillment of the Requirements for the

Master's Degree in Business Studies(MBS)

Kirtipur, Kathmandu

January 2014

RECOMMENDATION

This is certified that the thesis

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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 requirement for

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DECLARATION

I hereby declare that the work reported in this thesis entitled "**A STUDY ON THE APPLICABILITY OF TAX PLANNING IN NEPAL**" submitted to Central Department, 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 Studies under the direct supervision and guidance of Prof. Dr. Santosh Raj poudyal, Lecturer of Central Department of Management T.U, Kirtipur.

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Chhabi Lal Karki

Researcher

TABLE OF CONTENTS

Acknowledgement
Table of Contents
List of Tables
Abbreviations

Page No.

CHAPTER – I: INTRODUCTION

1.1	General Background of the Study	1
1.2	Statement of the Problems	3
1.3	Objectives of the Study	4
1.4	Significance of the Study	4
1.5	Research Methodology	5
1.6	Limitation of the Study	6
1.7	Organization of the Study	7

CHAPTER – II: REVIEW OF LITERATURE

2.1	Conceptual Framework	8
2.1.1	Tax planning	8
2.1.2	Features of Tax Planning	9
2.1.3	Methods of Tax Planning	10
2.1.4	Importance of Tax Planning	10
2.1.5	Tax Management	11
2.1.6	Scope of Tax Planning Under Income Tax Act, 2058	11
2.1.7	Tax Planning for Various Types of Payment and Activities	18
2.1.8	Tax Reform in Developing Countries	26
2.1.9	Process of Tax Reform	26
2.1.10	Tax Evasion	27
2.1.11	Tax Avoidance	29

2.2 Review of Literature	31
2.2.1 Review of Books	32
2.2.2 Review of Thesis	33
2.2.3 Review of Articles	39
2.3 Research Gap	44

CHAPTER – III: RESEARCH METHODOLOGY

3.1 Introduction	45
3.2 Research Design	45
3.3 Nature and Source of Data	45
3.4 Population and Sample	46
3.5 Procedures of Data Collection	46
3.6 Procedures of Data Presentation and Analysis	47
3.7 Statistical Tools Used	47

CHAPTER – IV: DATA PRESENTATION AND ANALYSIS

4.1 Introduction	48
4.2 Implementation Scenario of Tax Planning in Nepal	48
4.3 Sample Analysis of Measurement	49
4.3.1 Information about Company	49
4.3.2 Information about the Respondents	49
4.3.3 Familiar with Tax Planning	49
4.3.4 Reasons for not Familiar with Tax Planning Concept	51
4.3.5 Application of Tax Planning	53
4.3.6 Methods applying for reducing Tax Liability	54
4.3.7 Difficulties to Application of Tax Planning	60
4.3.8 Application of Tax Planning in Nepal	58
4.3.9 Extent of Tax Incentives has helped to Tax Planning in Industrial Sector	60
4.3.10 Suitability of Tax Planning for Minimize Tax Liability	61

4.3.11 Misuse of Tax Planning as Tax Evasion and Tax Avoidance	63
4.3.12 The Period of 10 years Tax Rebate is Sufficient or nor to the Scope of Tax Planning in Nepal	64
4.3.13 The Tax Exemption, Rebates, Deduction and Concession granted to the Company under the Existing Tax Law is Sufficient or nor	66
4.3.14 Following are the important areas of Strategic Planning	68
4.3.15 Following are the important areas of Project Planning	71
4.3.16 Following are the important of Operational Planning	76
4.3.17 Tax Planning Factors which are Consider by the Companies	81
4.3.18 Complication in Tax Planning in the Company	83
4.3.19 Practice of Tax Evasion and Avoidance in Nepal	84
4.3.20 Avoidance of Tax Evasion and Tax Avoidance Behavior of Nepalese Tax Payers	85
4.4 Major Findings of the Study	90
4.4.1 General Findings	90
4.4.2 Findings from the Primary Data	90

CHAPTER – V: SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary	93
5.2 Conclusion	95
5.3 Recommendations	100

Bibliography

Appendix

LIST OF TABLES

Table No	Title	Page No.
2.1	Different tax rate in different types of Business	12
2.2	Exemption for Remote Area	14
2.3	Tax Rebates for Special Industry (Sole + Entity)	23
2.4	Depreciation Rate under Income Tax Act, 2058	24
3.1	List of Sample Companies	46
4.1	Familiarities with Tax Planning	50
4.2	Reasons for not Familiarity with Tax Planning	51
4.3	Application of Tax Planning	53
4.4	Methods of Reducing Tax Liability	54
4.5	Difficulties to application of Tax Planning	57
4.6	Application of Tax Planning in Nepal	58
4.7	Extent of Tax Incentives have helped to Tax Planning	60
4.8	Suitability of Tax Planning for Minimize Tax Liability	62
4.9	Misuse of Tax Planning as Tax Evasion and Tax Avoidance	63
4.10	The Period of 10years Tax Rebate is Sufficient or nor to the Scope of Tax Planning in Nepal	65
4.11	The Tax Exemption, Rebates, Deduction and Concession granted to the Company under the existing Tax Law is Sufficient or not	66
4.12	Tax consideration while deciding Location of Business	68
4.13	Tax consideration at the time of Merge and Amalgamation of Companies	69
4.14	Tax Consideration at the time of Selecting Nature of Business	70
4.15	Tax consideration at the time of Expansion and Diversification of Business	71
4.16	Tax consideration at the time of Making and Buying Decision	72

4.17	Tax consideration at the time of Acquisition of Fixed Assets	73
4.18	Tax consideration at the time of Disposal of Fixed Assets	74
4.19	Tax consideration at the time of Modernization, Replacement, Repairs and Renewal of existing Assets	75
4.20	Tax consideration at the time of choice of Method of Accounting	76
4.21	Tax consideration at the time of Production Decision	77
4.22	Tax consideration at the time of Marketing Decision	78
4.23	Tax consideration at the time of Personal Remuneration	79
4.24	Tax consideration at the time of Avoidance of Penal, Fine and Prosecution	80
4.25	Tax Planning factors which are consider by the Companies	81
4.26	Complication in Tax Planning in the Companies	83
4.27	Respondents view regarding practice of Tax Evasion and Avoidance in Nepal	84
4.28	Response relating to Avoidance of Tax Evasion and Avoidance behaviour of Nepalese Tax Payers	86

ABBREVIATIONS

A.D.	Anno Domini (after the birth of Jesus Christ)
BJA	Best Judgement Assessment
BOT	Build Operate and Transfer
B.S	Bikram Sambat
CO.	Company
COC	Central Observation Committee
DDC	District Development Committee
EAT	Earning After Tax
EBIT	Earning Before Interest and Taxes
EBT	Earning Before Taxes
FIFO	First-In-First-Out
HBL	Himalayan Bank Limited
http	Hypertext transfer protocol
ICT	Information and Communication Technology
IEA	Industrial Enterprise Act
IRD	Inland Revenue Department
IRS	Inland Revenue Service
ITA	Income Tax Act
ITR	Income Tax Rule
LIFO	Last –In-First-Out
MACRS	Modified Accelerated Cost Recovery System
Mfg.	Manufacturing
MOF	Ministry of Finance
NABIL	Nabil Bank Limited
NIBL	Nepal Investment Bank Limited
n.d.	Not available of published date
NIBL	Nepal Investment Bank Limited
PAN	Permanent Account Number
PCC	Pollution Control Cost
PV	Present Value
Pvt. Ltd.	Private Limited
R&D	Research and Development
ROE	Return on Equity
SBI	State bank of India
SCBNL	Standard Chartered Bank Nepal Limited
S.N.	Serial Numbers
US	United States
VAT	Value Added Tax
VDC	Village Development Committee
WAN	Wide Area Network
www	World Wide Web