

**A STUDY ON CONTRIBUTION ON INCOME TAX FROM
COMMERCIAL BANKS AND FINANCE COMPANIES
TO THE GOVERNMENT REVENUE OF NEPAL**

By

MOHAN RAJ GIRI

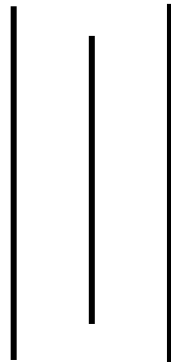
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RECOMMENDATION

This is to certify that the thesis

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THE GOVERNMENT REVENUE OF NEPAL**

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**A STUDY ON CONTRIBUTION ON INCOME TAX FROM COMMERCIAL BANKS AND FINANCE COMPANIES TO THE GOVERNMENT REVENUE OF 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 degree of Master of Business Studies (MBS) under the supervision of **Professor Dr. Kamal Deep Dhakal** of Shanker Dev Campus, T.U.

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This study is mainly concerned with a contribution of income Tax by commercial banks and finance companies to the government revenue. Various research and studies have been made in the income tax related field. Most of them are concentrated on legal, administrative and assessment procedure of income tax in Nepal. Very few of the research studies have given detail information and a comparative and analysis of the role and problems of the income tax in Nepal. Seeing the lack of the study in collection of income tax revenue in details, this study mainly concentrated on the strategic role of income taxation for revenue collection in a more specific way.

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ABBREVIATIONS

AD	Anno Domini
B.S	Bikram Sambat
CEDA	Center for Economic Development and administration
DT	Direct Tax
Dr.	Doctor
DG	Director General
Eg	For Example
Etc	And the other
Fy	Fiscal Year
GDP	Gross Domestic Product
HMG	His Majesty's Government of Nepal
IRD	Internal Revenue Department
i.e	That is
ktm	Kathmandu
Ltd	Limited
LTO	Local Tax Office
MOF	Ministry of Finance
Mr.	Mister
Mrs.	Misses
No.	Number
Pvt.	Private
Rs.	Rupees
S.N	Serial Number
TU	Tribhuvan University
VAT	Value Added Tax
Vol	Volume
\$	US dollar
OECD	Organization for Economic Cooperation & Development

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