

INCOME TAX ADMINISTRATION AND ITS EFFECTIVENESS IN NEPAL

**A Thesis
Submitted to:
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**In Partial Fulfillment of the Requirement for the Degree of
Master of Business Studies (M.B.S.)**

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RECOMMENDATION

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Rudra Prasad Joshi

DECLARATION

I hereby declare that the work reported in this thesis entitled" **Income Tax Administration and Its Effectiveness in Nepal**" submitted to Central Department of Management, Faculty of Management, Tribhuvan University is my original piece of work done in the form of partial fulfillment of the requirement for the Master's Degree in Business Studies under the supervision and guidance of Dr. Santosh Raj Poudyal, Professor, Central Department of Management.

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2.1.6	Income Tax Administration	17
2.1.6.1	Tax Administration and Tax Policy	19
2.1.6.2	Tax Administration and Tax Structure	19
2.1.6.3	Functions of Tax Administration	20
2.2	Legal Provision and Income Taxation	21
2.2.1	Income Taxation in Modern Nepal	21
2.2.2	Business Profit and Remuneration Tax Act, 1960	22
2.2.3	Income Tax Act, 1962 (2019 B.S.)	23
2.2.4	Income Tax Act, 1974 (2031 B.S.)	24
2.2.5	Income Tax Act, 2002 (2058 B.S.)	25
2.2.5.1	Main Features of Income Tax Act, 2002	26
2.2.6	Sources of Income	27
2.2.6.1	Income from Business	27
2.2.6.2	Income from Investment	28
2.2.6.3	Income from Employment	31
2.2.7	Methods of Income Tax Assessment	33
2.2.8	Appeal	35
2.2.9	Interest and Fines	35
2.3	Review of Related Study	37
2.3.1	Review of Articles and Books	37
2.3.2	Review of Thesis and Dissertations	40
2.4	Research Gap	43
CHAPTER-III: RESEARCH METHODOLOGY		45-48
3.1	Introduction	45
3.2	Research Design	45
3.3	Nature and Sources of Data	45
3.3.1	Primary Sources of Data	46
3.3.1.1	Population and Sample	46

3.3.1.2 Sampling Procedure	47
3.3.2 Secondary Data	47
3.4 Data Collection Procedure	47
3.5 Data Processing and Analyzing Procedure	48

CHAPTER-IV: PRESENTATIONS AND ANALYSIS

OF DATA	49-100
4.1 Analysis of Secondary Data	49
4.1.1 Structure of Government Revenue of Nepal	49
4.1.2 Tax /GDP Ratio	52
4.1.3 Composition of Total Tax Revenue	54
4.1.4 Composition of Indirect Tax Revenue	57
4.1.5 Composition of Direct Tax Revenue	60
4.1.6 Structure of Income Tax in Nepal	63
4.1.7 Contribution of Income Tax in Total Revenue, Tax Revenue and Direct Tax Revenue	68
4.1.8 Resource Gap in Nepal	70
4.2 Empirical Investigation	73
4.2.1 Attitude Towards Tax Awareness	74
4.2.2 Attitude Towards the Income Tax System in Nepal	77
4.2.3 Income Tax as a Suitable Means of Raising Government Revenue	80
4.2.4 Effectiveness of income Tax Administration in Nepal	83
4.2.5 Corruption in Income Tax Administration of Nepal	85
4.2.6 Attitude Towards Exemption and Deduction	89
4.2.7 Attitude Towards Problems in Paying Income Tax	90
4.2.8 Most Important Factors for Effectiveness of Income Tax in Nepal	92

4.2.9	Appropriate Method While Assessing the Income Tax Administration on Nepal	93
4.2.10	Suggestion for Achieving Effective Income Tax Administration in Nepal	95
4.3	Major Findings of the Study	96
4.3.1	Finding from the Study of Secondary Data	96
4.3.2	Major Findings from the Study of Primary Data	98

CHAPTER-V: SUMMARY, CONCLUSION AND

RECOMMENDATIONS 101-109

5.1	Summary	101
5.2	Conclusion	104
5.3	Recommendations	106

BIBLIOGRAPHY

APPENDICES

LIST OF TABLES

Title	Page
3.1 Group of Respondents and Size of Samples	46
4.1 Composition of Total Revenue	50
4.2 Contribution of Tax Revenue, Non-tax Revenue and Income Tax Revenue in GDP of Nepal	53
4.3 Composition of Total Tax Revenue	55
4.4 Composition of Indirect Tax Revenue	58
4.5 Contribution of Various Taxes in Direct Tax Revenue in Nepal	60
4.6(a) Composition of Income Tax in Nepal	64
4.6(b) Composition of Income Tax in Nepal	65
4.7 Contribution of Income Tax in Total Revenue, Total Tax Revenue and Direct Tax Revenue in Nepal	69
4.8 Resource Gap in Nepal	71
4.9 Group of Respondents and Size of Samples	74
4.10 People's Knowledge Towards Tax System	75
4.11 Test of Hypothesis	75
4.12 Calculation of chi-square	76
4.13 Attitude Towards the Income Tax System of Nepal	77
4.14 Test of Hypothesis	78
4.15 Calculation of chi-square	79
4.16 Income Tax as a Suitable Means of Raising Government Revenue	80
4.17 Test of Hypothesis	81
4.18 Calculation of chi-square	82
4.19 Effectiveness of Income Tax Administration in Nepal	83
4.20 Causes of Inefficiency of Income Tax Administration	84

4.21	Corruption of Income Tax Administration of Nepal	86
4.22	Causes of Corruption in Income Tax Administration	87
4.23	Factors to Minimize the Corruption Existed in Income Tax Administration of Nepal	88
4.24	Attitude Towards Appropriateness of Exemption and Deduction	90
4.25	Problems in Tax Paying	91
4.26	Most Important Factors for Effectiveness of Income Tax in Nepal	92
4.27	Appropriate Method While Assessing the Income Tax in Nepal	94

LIST OF FIGURES

Title	Page
4.1 Composition of Total Revenue	51
4.2 Composition of Total Tax Revenue	57
4.3 Composition of Indirect Tax	59
4.4 Contribution of Various Taxes in Direct Tax Revenue in Nepal	61
4.5 Composition of Income Tax in Nepal	66
4.6 Resource Gap In Nepal	73

ABBREVIATIONS

A.D.	Anno Domini
B.B.S.	Bachelor of Business Studies
B.S.	Bikram Sambat
CA	Chartered Accountant
CBS	Central Bureau of Statistics
e.g.	For example
etc.	Etcetera
FY	Fiscal Year
GDP	Gross Domestic Product
GON	Government of Nepal
i.e.	That is
IMF	Internal Monetary Fund
IRD	Internal Revenue Department
ITA	Income Tax Act
M.B.S.	Master of Business Studies
MOF	Ministry of Finance
No.	Number
NRB	Nepal Rastra Bank
PAN	Permanent Account Number
Rs	Rupees
S.N.	Serial Number
SAARC	South Association for Regional Cooperation
Sec.	Section
T.U.	Tribhuvan University
TIN	Taxpayer Identification Number
VAT	Value Added Tax
VDIS	Voluntary Discussion Disclosure of Income Schedule