

RESOURCE MOBILIZATION THROUGH INCOME TAX IN NEPAL

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DECLARATION

I hereby declare that the work reported in this thesis entitled "**Resource Mobilization Through Income Tax in Nepal**" submitted to office of the Dean, Faculty of Management, Tribhuwan 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 **Mr. Ram Prakash Upadhyay** of Post Graduate Campus, T.U.

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Dipak Sanjel
Researcher

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ABBREVIATIONS

%	:	Percentage
CEDA	:	Centre for Economic Development and Administration
CEDECON	:	Central Department of Economics
CIAA	:	Commission of Investigation of Abuse Authority
Des	:	Developed Countries
et. al.	:	and others
FDI	:	Foreign Direct Investment
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
GN	:	Government of Nepal
GNI	:	Gross National Income
GNP	:	Gross National Product
IMF	:	International Money Fund
IRD	:	Inland Revenue Department
IROs	:	Inland Revenue Officers
KTSC	:	Kathmandu Taxpayers Service Centre
MoF	:	Ministry of Finance
NPC	:	National Planning Commission
NRB	:	Nepal Rastra Bank
PAN	:	Permanent Account Number
PCI	:	Per Capita Income
SAARC	:	South Asian Association for Regional Cooperation
SAFTA	:	South Asian Association for Regional Cooperation
TDS	:	Tax Deduction at Source
VDIS	:	Voluntary Disclosure of Income System
WTO	:	World Trade Organization

