

PROVISION OF CAPITAL GAIN TAX AND ITS IMPACT ON NEPALESE STOCK MARKET

A THESIS

Submitted By

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Submitted to

Office of the Dean

Faculty of Management

Tribhuvan University

*In partial fulfillment of the requirement for the Degree of
Master of Business studies (M.B.S.)*

Kathmandu, Nepal

September, 2012

VIVA – VOCE SHEET

We have conducted the viva – voce examination of the thesis

Submitted by

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Entitled

**PROVISION OF CAPITAL GAIN TAX AND
ITS IMPACT ON NEPALESE STOCK MARKET**

and found the thesis to be original work of the student and written according to the prescribed format of faculty of management, Tribhuvan University . We recommend the thesis to be accepted as partial fulfillment of the requirements for the Degree of Master of Business Studies (MBS)

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RECOMMENDATION

This is to certify that the thesis

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

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DECLARATION

I hereby declare that this thesis entitled **“Provision of Capital Gain Tax and Its Impact on Nepalese Stock Market”** 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 Associate Professor Mr. Surendra Keshar Amatya of Nepal Commerce Campus, T.U.

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ACKNOWLEDGEMENTS

This is an attempt to present thesis entitled “ Provision of Capital Gains Tax and its Impact on Nepalese Stock Market”, prepared for partial fulfillment of the requirement for the Degree of Master of Business Studies (MBS). It is an outcome of continuous and immeasurable co-operation and support of several hands and advices for the completion of this work. It is memorable and unforgettable moment in the journey of my life. So, I would like to express my heartfelt gratitude to all for their support for completing this thesis.

I express my sincere honour and gratitude to my supervisor, Associate Professor Mr. Surendra Keshar Amatya for his incessant suggestions, thoughtful encouragement and brilliant insight throughout this research work. I am extremely indebted by his terrific efforts and supports for this work on his busy schedule.

I would like to express hearty thanks all the members of my family who provided regular inspiration and continuous contribution for my success. More specifically, my sincere thanks goes to my dear father Krishana Lal Shrestha, mother Rukmani Devi, my young brother Ritesh Kumar Shrestha and my friend Santosh Tamang for their constant encouragement and appreciative understanding without which it would not have been possible for me to complete it in this form.

I also acknowledge to respondents of the questionnaire, staffs of IRD, staffs of Ministry of Finance (MoF), personnel of NEPSE, Mr.Yam Kumar Shrestha Officer of Citizen Investment Trust (CIT), Personnel of NRB, Mr.Gyan B dr. G.C., CEO of Elite Capital Ltd. A Mr. Pushpendra Singh; Joint Director of ICAN for providing necessary information and required data for this research work. And also for the library staffs of Nepal Commerce Campus for their co-operation.

Ramesh Kumar Shrestha

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ABBREVIATIONS

| | | |
|-------|---|--|
| BBS | : | Bachelor of Business Studies |
| CITR | : | Corporate Income Tax Revenue |
| DTR | : | Direct Tax Revenue |
| Exp. | : | Expenditure |
| F.Y. | : | Fiscal Year |
| Govt. | : | Government |
| IDT | : | Indirect Tax |
| IT | : | Income Tax |
| IRD/N | : | Inland Revenue Department Nepal |
| Ktm. | : | Kathmandu |
| Ltd. | : | Limited |
| MoF | : | Ministry of Finance |
| NCM | : | NIDC Capital Market |
| NEPSE | : | Nepal Stock Exchange |
| No. | : | Number |
| NRN | : | Non-Resident Nepalese |
| Pvt. | : | Private |
| R & D | : | Research and Development |
| Rev. | : | Revenue |
| Rs. | : | Rupees |
| S.N. | : | Serial Number |
| SAARC | : | South Asian Association for Regional Cooperation |
| T.U. | : | Tribhuvan University |
| VAT | : | Value Added Tax |