# INCOME TAX COLLECTION FROM COMMERCIAL BANKS TO TOTAL REVENUE IN NEPAL 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 Master of Business Studies (MBS)

> New Baneshwor, Kathmandu February, 2010

# RECOMMENDATION

This is to certify that the thesis submitted by

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## Entitled:

"Income tax collection from commercial banks to total revenue in Nepal"

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

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# VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

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## **Entitled:**

"Income tax collection from commercial banks to total revenue in Nepal"

and found the thesis to be the 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 Master of Business Studies (MBS)

### **Viva-Voce Committee:**

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# DECLARATION

I hereby declare that the thesis "Income tax collection from commercial bank to Total revenue in Nepal" submitted to the office of Dean, the Faculty of Management, Tribhuvan University is my original work done for the partial fulfillment of requirements for the Master of Business Studies (MBS) under the supervision of Associate professor **Mr. Surendra Keshar Amatya,** Lecturer of Nepal Commerce Campus.

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This research "Income tax collection from commercial banks to total revenue in Nepal" has been prepared for the partial fulfillment of the requirement of the Master of Business Studies.

This thesis is the result of my visit, consult, observation and selfevaluation. It is the collection of data and information that I know and I learnt during data collection. This thesis is not the outcome of my single labor. Many people, books, bulletins and even different sweet and sour scenes I observed directly and indirectly are the equal contributors. I warmly appreciate everyone who helps me to come out with this thesis and provided me guidelines and assistance to achieve goal.

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#### ABBREVIATIONS

A. D.	Anne Domino
ADBN	Agriculture Development Bank, Nepal
Amt.	Amount
B. S.	Bikram Sambat
BTC	Bankers' Training Center
C/D Ratio	Credit/Deposit Ratio
CAR	Capital Adequacy Ratio
CBs	Commercial Banks
Co.	Company
CRR	Cash Reserve Ratio
EBL	Everest Bank Limited
etc	etcetera
FY	Fiscal Year
GDP	Gross Domestic Product
i.e.	That is
IT	Information Technology
Ktm.	Kathmandu
LC	Letter of Credit
Ltd.	Limited
NCC	Nepal Commerce Campus
NEPSE	Nepal Stock Exchange
NGOs	Non Government Organizations
NIDC	Nepal Industrial Development Corporation
NRB	Nepal Rastra Bank
P. E.	Probable Error
RBB	Rastriya Banijya Bank
Rs.	Rupees
S. D.	Standard deviation
TU	Tribhuvan University