

# **EFFECTIVENESS OF SELF-ASSESSMENT OF INCOME TAX IN NEPAL**

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## **RECOMMENDATION**

This is to certify that the thesis

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Entitled:

**Effectiveness of Self-Assessment of Income Tax in Nepal**

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

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*and found the thesis to be the original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for*

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## **DECLARATION**

I hereby declare that the work reported in the thesis entitled "**Effectiveness of Self-Assessment of Income Tax in Nepal**" submitted to Shanker Dev Campus, Tribhuvan University, is my original work done in the form of partial fulfillment of requirement for the Master's Degree in Business Studies (M.B.S.) under the supervision of **Prof. Dr. Kamal Deep Dhakal**, Shanker Dev Campus.

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## ABBREVIATIONS

A. D.	=	Anon Dominic
B. S.	=	Bikram Sambat
CEDA	=	Center for Economic Development and Administration
GDP	=	Gross Domestic Product
IRD	=	Inland Revenue Department
IRO	=	Inland Revenue Office
MBS	=	Master of Business Studies
PAN	=	Permanent Account Number
TDS	=	Tax Deduct at Source
VAT	=	Value Added Tax
T. U.	=	Tribhuvan University