

INCOME TAX SYSTEM AND ITS CONTRIBUTION TO GOVERNMENT REVENUE OF NEPAL

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Entitled:

"A Study on Income Tax System and Its contribution to Government Revenue of Nepal " has been prepared as appeared by this department in the prescribed format of faculty of management. This thesis is forwarded for examination.

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Khem Kumari Pun

DECLARATION

I hereby declare that the work reported in this thesis entitled" **A Study on Income Tax System and Its contribution to Government Revenue of Nepal "** submitted to Padma Kanya Multiple Campus, Bagbazar, is my original 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 Prof. Dr. Shalik Ram Koirala and Asso. Prof. Manik Ratna Tamrakar.

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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
HMG /N	His Majesty Government 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