

TAX ADMINISTRATION AND ITS EFFECTIVENESS IN NEPAL

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A Thesis Submitted To:

Office of the Dean

Faculty of Management

Tribhuban University

**In partial fulfillment of the requirements for the Degree of
Masters of Business Studies (M.B.S.)**

Putalisadak, Kathmandu

August 2010

RECOMMENDATION

This is to certify that this thesis:

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ACKNOWLEDGEMENT

This dissertation entitled "**A STUDY ON TAX ADMINISTRATION AND IT'S EFFECTIVENESS IN NEPAL**" is related to the administrative aspects of taxation particularly focusing in the internal revenue administration. In this study, the structure of tax administration has been analyzed.

I am very much indebted to my respected teacher and thesis advisor Prof. Dr. Kamal Deep Dhakal for his encouragement in writing this thesis in time. His kind cooperation in the completion of this thesis is most appreciated.

I would like to thank my heartiest friend Mr. Bimal Ghimire for his help and support in typing the text. The great cooperation of my friends Mr. Ravi Bista, Mr. Norbu Moktan, Ms. Beena Gurung and Mr. Tika Ram Niraula cannot be ignored. In collection of data, cooperation of CA. Mr. Mukunda Adhikari of Banskota & Co., is highly recognized. The final editing in computer by friend Mr. Binaya Katuwal is really pleasant.

Lastly, but not the least, my parents' support, cooperation and encouragement in preparing this study is extremely acknowledged.

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DECLARATION

I hereby declare that the work reported in this dissertation entitled "**A STUDY ON TAX ADMINISTRATION AND IT'S EFFECTIVENESS IN NEPAL**" submitted to Shanker Dev Campus, Faculty of Management, T.U. The research is in the form of partial fulfillment of the requirement for the Masters of Business Studies (M.B.S.) under the supervision of **Prof. Dr. Kamal Deep Dhakal**, Shanker Dev Campus.

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LIST OF ABBREVIATIONS

| | |
|--------|---|
| ARA: | Autonomous Revenue Authority |
| B.S. | Bikram Sambat |
| CA: | Chartered Accountant |
| CTO: | Chief Tax Officer |
| DG: | Director General |
| DDG: | Deputy Director General |
| F/Y | Fiscal Years |
| GDP: | Gross Domestic Product |
| Govt. | Government |
| GON: | Government of Nepal |
| ICAN: | Institute of Chartered Accountants of Nepal |
| INGOs: | International Non Government Organization |
| IRD: | Inland Revenue Department |
| IRO: | Inland Revenue Office |
| ITA: | Income Tax Act |
| LTO: | Large Taxpayer Office |
| MoF: | Ministry of Finance |
| NGOs: | Non Government Organization |
| No. | Number |
| PANs: | Permanent Account Number |
| PEs: | Public Enterprises |
| Rs: | Rupees |
| SAARC: | South Asian Association of Regional Corporation |
| S.N. | Serial Number |
| TO: | Tax Officer |
| T.U.: | Tribhuvan University |
| VAT: | Value Added Tax |