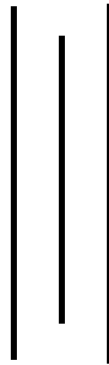


**EFFECTIVENESS OF REMUNERATION
TAX IN NEPAL**

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**A Thesis 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 (MBS)*

**Kathmandu, Nepal
May 2010**

RECOMMENDATION

This is to certify that the Thesis

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EFFECTIVENESS OF REMUNERATION 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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DECLARATION

I hereby declare that the work reported in this thesis entitled “**Effectiveness of Remuneration Tax in Nepal**” 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 Master Degree in Business Studies (MBS) under the supervision of **Prof. Dr. Kamal Deep Dhakal** of Shanker Dev Campus.

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ABBREVIATIONS

AO	:	Audit Officer
CA	:	Chartered Accountant
CBS	:	Central Breau of Statistics
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
HMG / N	:	His Majesty's Government of Nepal
IRD	:	Inland Revenue Department
ITA	:	Income Tax Act
ITR	:	Income Tax Rules
LDCs	:	List Developed Countries
LTPO	:	Large Tax Payer Office
MBS	:	Master of Business Studies
MOF	:	Ministry of Finance
NG/N	:	Nepal Government, Nepal
NRB	:	Nepal Rastra Bank
NTC	:	Nepal Telecome
PEs	:	Public Enterprises
PVT.	:	Private
Rs.	:	Rupees
SAARC	:	South Asion Association For Regional
TO	:	Tax Officer
TU	:	Tribhuvan University
USA	:	United States of America
VAT	:	Value Added Tax
VDIS	:	Voluntary Discloser of Income Scheme