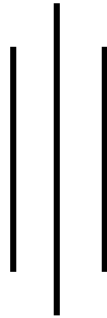
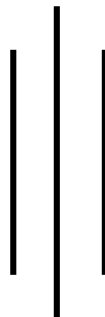


**An Evaluation of Tax Incentives as per Income Tax Act, 2058
with Special Reference to Industrial Sector**



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**A Thesis Submitted to:
Office of Dean
Faculty of Management
TRIBHUVAN UNIVERSITY**



**In the Partial Fulfillment of the Requirement for the
Degree of
Master of Business Studies (M.B.S.)**

**Lekhanath Marg, Thamel
May, 2009**

RECOMMENDATION

This is to certify that the thesis:

Submitted by
YAJNA SAPKOTA

Entitled

**An Evaluation of Tax Incentives as per Income Tax Act,2058
with Special Reference to Industrial Sector**

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

Kul Prasad Aryal
(Thesis Supervisor)

Date:

VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

Submitted by:

Yajna Sapkota

Entitled

**An Evaluation of Tax Incentives as per Income Tax Act,2058
with Special Reference to Industrial Sector**

And found the thesis to be original work of the student written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirement for Master Degree in Business Studies (M.B.S.).

Viva-Voce Committee:

Chairman (Research Committee):

Member (Thesis Supervisor):

Member (External Expert):

Member

Member

Date:

Declaration

I hereby declare that this thesis entitled “**An Evaluation of Tax Incentives as per Income Tax Act,2058 with Special Reference to Industrial Sector.**” submitted to the Saraswoti Multiple Campus, Lekhnath marga Thamel, Kathmandu is my original work done in the form of partial fulfillment of the requirement for the Degree of Master of Business Studies (MBS) under the supervision of Kul Prasad Aryal , Saraswoti Multiple Campus,Lekhnath Marga, Thamel, Kathmandu Tribhuvan University.

Date:

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Abbreviation

B.S. – Bikram Sambat
CBS – Central Burro Statistics
D.F. – Degree of Freedom
Dr. - Doctor
ITA - Income Tax act
CA- Charter Accountant
 F_0 - Observed Frequency
 F_e - Expected Frequency
MBA- Master of Business Administration
MBS-Master of Business Studies
M.D. – Managing Director
M. Com- Master In Commerce
N.R.B. – Nepal Rastra Bank
P.C.C. – Pollution Control Cost
Prof. – Professor
R.D. – Research & Development
GON- Government of Nepal
T.U. – Tribhuvan University
K.U. – Kathmandu Universit
VAT – Value Added Tax
G.D.P. – Gross Domestic Product
U.K. – United Kingdom
 R_1 – Rank of X
 R_2 – Rank of Y
 X^2 – Chi- square
P – Page
IRO – Inland Revenue Office
IRD – Inland Revenue Department
TDS - Tax Deduction at Source