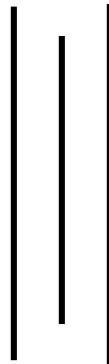


**A STUDY ON PROVISION OF SPECIAL FACILITY TO  
AN INDIVIDUAL TAXPAYER UNDER  
INCOME TAX ACT, 2058**

**By**  
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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 (M.B.S)*

**Kathmandu, Nepal**  
**May, 2009**

# **RECOMMENDATION**

This is to certify that the Thesis

Submitted by:

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**A STUDY ON PROVISION OF SPECIAL FACILITY TO  
AN INDIVIDUAL TAXPAYER UNDER  
INCOME TAX ACT, 2058**

*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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# VIVA-VOCE SHEET

We have conducted the viva –voce of the thesis presented

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INCOME TAX ACT, 2058**

*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*

**Master Degree of Business Studies (M.B.S.)**

**Viva-Voce Committee**

Head, Research Department .....

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**Faculty of Management**

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**DECLARATION**

I hereby declare that the work reported in this thesis entitled “**A STUDY ON PROVISION OF SPECIAL FACILITY TO AN INDIVIDUAL TAXPAYER UNDER INCOME TAX ACT, 2058**” 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’s Degree in Business Study (M.B.S.) under the supervision of Dr. Kamal Deep Dhakal, Professor of Shanker Dev Campus.

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## **ACKNOWLEDGEMENT**

This study is mainly concerned with an analysis of Provision of Special Facility to Individual Taxpayer under Income Tax Act, 2058. Individual taxpayer contributes more than half percentage of total revenue. But there is lack of awareness of taxpayer relating with provision to them. To aware the people and review the current provision of individual taxpayer this study has been done. To fulfill the research gap in this area as well as fulfilling partial fulfillment of the requirement for Master in Business Studies (M.B.S.) is objective of this study.

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**Pradip Prasad Panday**  
**Researcher**

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