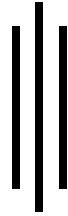


# **Structure and Productivity of Income Tax in Nepal**



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**Submitted to:**

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**Faculty of Management**

**Tribhuvan University**

**In The Partial Fulfilment of The Requirements For the Degree of  
Master of Business Studies (MBS)**

**Birgunj, Nepal**

**September, 2010**

## **RECOMMENDATION**

This is to certify that the thesis submitted by

Umesh Prasad Kushawaha

Entitled

### **"Structure and Productivity of Income Tax in Nepal"**

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# VIVA-VOCE SHEET

We have conducted the VIVA-VOCE examination of the thesis  
submitted by

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Entitled

## **"Structure and Productivity of Income Tax in Nepal"**

And found the thesis to be the original work of the student written  
according to the prescribed format. We recommend the thesis to  
be accepted as a partial fulfilment of the requirement for the  
**Master of Business Studies (MBS).**

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## **DECLARATION**

I Hereby declare that the work reported in this thesis entitled "Structure and Productivity of Income Tax in Nepal", submitted to the Office of Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfilment of the requirement for the Master in Business Studies (MBS) under the supervision of Mr. Rajeshwar Prasad Acharya of Thakur Ram Multiple Campus, Birgunj, Nepal.

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## **Table of Contents**

	<b>Page</b>
<b>Recommendation</b>	<b>I</b>
<b>Viva-Voce Sheet</b>	<b>II</b>
<b>Declaration</b>	<b>III</b>
<b>Acknowledgement</b>	<b>IV</b>
<b>Table of Contents</b>	<b>V</b>
<b>List of Tables</b>	<b>VIII</b>
<b>List of Figures</b>	<b>X</b>
<b>Abbreviation</b>	<b>XI</b>

## **CHAPTER- I**

### **INTRODUCTION**

1.1 Background	1
1.2 Statement of the Problem	2
1.3 Objectives of the Study	5
1.4 Importance of the Study	5
1.5 Limitations of the Study	6
1.6 Organizations of the Study	7

## **CHAPTER-II**

### **REVIEW OF LITERATURE**

2.1 The Studies Outside the Nepalese Context	8
2.2 The Studies in the Nepalese Context	13

## **CHAPTER-III**

### **RESEARCH METHODOLOGY**

3.1 Conceptual Framework	23
3.1.1. Elasticity	23
3.1.2 Buoyancy	24
3.2 Calculation of Net Income Tax Series	25
3.3 Nature and Sources of data	28
3.4 Variables Used in the Model	28
3.5 Specification of the Model	29
3.6 Tools of Analysis	30

## **CHAPTER-IV**

### **DATA PRESENTATION AND ANALYSIS**

4.1 Tax Effort Ratio and Per Capita Income: International Comparison	33
4.2 Tax Structure of Nepal	34
4.3 Composition of Tax Revenue	36

4.4 Share of Various Taxes in GDP	38
4.5 Share of Direct Tax	41
4.6 Composition of Tax	43
4.7 Share of Income Tax in the Total Revenue in Selected Countries	45
4.8 Share of Income Tax	46
4.9 Composition of Income Tax	50
4.10 Income Tax Exemption Limit	55
4.11 Income Tax Rates	57
4.12 Calculation of Net Income Tax Series	58
4.13 Calculation of Elasticity and Buoyancy	62
4.14 Major Findings	70

## **CHAPTER-V**

### **Summary, Conclusion and Recommendation**

5.1 Summary	72
5.2 Conclusion	74
5.3 Recommendation	74
<b>Bibliography</b>	<b>78</b>
<b>Appendix-I</b>	<b>83</b>
<b>Appendix-II</b>	<b>85</b>



## **List of Tables**

	<b>Page No.</b>
1. GDP, Per Capita Income and Tax Revenue as Percentage of GDP of Selected Countries in 2006	36
2. Contribution of Tax Revenue and Non Tax Revenue in Total Revenue	37
3. Contribution of Direct Tax and Indirect Tax in Total Tax Revenue	38
4. Share of Various Taxes in the GDP (1974/74 to 2007/08)	40
5. Share of Direct Tax, (1974/75 to 2007/08)	42
6. Composition of Direct Tax and Their Share in Direct Tax (1974/75 to 2007/2008)	44
7. Share of Income Tax in Total Revenue in Selected Countries in 2006	46
8. Share of Income Tax as Percentage of Different Heads	48
9. Composition of Income Tax	51
10. Share of Different Heads to Income Tax	54
11 Income Tax Exemption Limit (1974/75 to 2007/08)	56
12. Rate of Personal Income Tax in Nepal (1975/76 to 2007/08)	58
13. Trends of Net Income Tax Series (1974/75 to 2007/08)	60
14. Trends of Net Income Tax Series for Period II (1990/91 to 2007/08)	61
15. Total GDP, Non-agriculture GDP, Total Income Tax and	

Adjustment Income Tax Series (1974/75 to 2007/08)	63
16. Total GDP, Non-agriculture GDP, Total Income Tax and Adjustment Income Tax Series for Period II (1990/91 to 2007/08)	64
17. Elasticity and Buoyancy of Nepalese Income Tax For Period I (1974/75 to 1989/90)	65
18. Elasticity and Buoyancy of Nepalese Income Tax For Period II (1990/91 to 2007/08)	65
19. Base Elasticity and Base Buoyancy of Nepalese Income Tax (1974/75 to 2007/08)	66
20. Base Elasticity and Base Buoyancy of Nepalese Income Tax for Period I (1974/75 to 1989/90)	67
21. Base Elasticity and Base Buoyancy of Nepalese Income Tax for Period II (1990/91 to 2007/08)	67

## **List of Figures**

	<b>Page No.</b>
1. Composition of Tax Revenue and Non Tax Revenue (1990/91 to 2007/08)	36
2. Trend of Tax Revenue (1990/91 to 2007/08)	38
3. Composition of Direct Tax (1974/75 to 2007/08)	44
4. A Line Graph of Income Tax as Percentage of GDP (1974/75 to 2007/08)	49
5. Pie Chart Showing Composition of Income Tax (FY 2007/08)	55
6. Income Tax Exemption Limit (1974/75 to 2007/08)	57
7. Trend of Actual and Net Income Tax (1974/75 to 2007/08)	61

## Abbreviation

CBS	Central Beureau of Statistics
FY	Fiscal Year
GDP	Gross Domestic Product
GNI	Gross National Income
GoN	Government of Nepal
TRMC	Thakur Ram Multiple Campus
IFS	Institute for Fiscal Studies
IRD	Inland Revenue Department
IRO	Inland Revenue Office
IT	Income Tax
LTO	Large Tax Payers Office
MoF	Ministry of Finance
NI	National Income
NTR	Non-Tax Revenue
OLS	Ordinary Least Square
PAN	Permanent Account Number
PCI	Per Capita Income
r	Correlation Coefficient
SAARC	South Asian Association for Regional Co- operation
SAFTA	South Asian Free Trade Area
TR	Total Tax Revenue
TU	Tribhuvan University
UK	United Kingdom
VAT	Value Added Tax
VDIS	Voluntary Disclosure of Income Source
WTO	World Trade Organisation