PROBLEMS AND PROSPECTS OF TAX COLLECTION IN

NEPAL

(A case study in context of Nepal)

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RECOMMENDATION

This is to certify that the thesis
Submitted by

Anil Kumar Yadav

Entitled

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(A case study in context of Nepal)

has been prepared as approved by this Department in the prescribed format of faculty of Management. This thesis is forwarded for Examination.

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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's Degree in Business studies (M.B.S).**

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DECLARATION

I hereby declare that the work reported in this thesis entitled "**Problems and prospects of Tax collection in Nepal**" - a case study in context of Nepal" submitted to Office of the Dean, Faculty of Management, Tribhuvan University is my original work. It is done in the form of Partial fulfillment of the requirements for the Master's of Business Studies under the supervision and guidance of **Mr Rajeshwar pd. Acharya,**Reader, Faculty of Management, T.R.M Campus, Birgunj.

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Researcher

Table of Contents

<u>Chapter Topic</u> : -	Page. No:-
RECOMMENDATION	I
VIVA-VOCE SHEET	II
DECLERATION	III
ACKNOWLEDGEMENT	IV
ABBREVIATION	\mathbf{V}
TABLE OF CONTENTS	VI
LIST OF TABLES	VII
LIST OF FIFURES	VIII
CHAPTER - ONE	
1. Introduction	1
1.1 General Background	1
1.2 Historical Perspective	4
1.2.1 Origin of taxation.	4
1.2.2 Income tax in the International context.	5
1.2.3 Taxation in Ancient Nepal	5
1.2.4 Taxation in Unified Nepal (1769-1846)	5
1.2.5 Taxation in Rana Nepal	6
1.2.6 Income tax in modern Nepal	7
1.2.6.1 Income tax act 2019	8
1.2.6.2 Income Tax act 2031	9
1.2.6.3 Income tax act 2058	9
1.3 Legal Provision Relating to Fines and Penalties.	12
1.3.1 Interest and Penalties.	12
1.3.1.1 Penalty for failure to maintain documentation or	12
file statements or return of income	12
1.3.1.2 Interest for understanding estimated tax payable	
by installment	12
1.3.1.3 Interest for Failure to Pay tax	12
1.3.1.4 Penalty for making false or misleading statements	12
1.3.1.5 Penalty for aiding and abetting.	13
1.3.1.6 Assessment of Interest and Penalties	13
1.3.2 Offences.	13
1.3.2.1 Offence of failure to pay tax	13
1.3.2.2 Offence of making false or misleading statement	13
1.3.2.3 Offence of impeding and coercing tax administration	13

		1.3.2.4 Offence of impeding and coercing tax administration	14
		1.3.2.5 Offence of aiding or abating.	14
		1.3.2.6 Offence of failure to comply with at	14
		1.3.2.7 Department may order for payment of penalty amount	14
		1.3.2.8 Government Nepal shall be plaintiff	14
		1.3.2.9 Investigation and filing of lawsuits	15
	1. 4	Statement of the problem:	15
	1.5	Objective of the study:	16
	1.6	Scope of the study	16
	1.7	Need of the study	17
	1.8	Limitation of the study	17
	1.9	Organization of the study.	17
		<u>Chapter</u> - <u>Two</u>	
2.	LITERA	TURE REVIEW	18
	2.1 Th	eoretical Concepts	18
	2.2 Re	views of Some Dissertations	19
		<u>Chapter</u> - <u>Three</u>	
3.	RESEA	RCH METHODOLOGY:	27
	3.1.	Types of Research:	27
	3.2.	Research design.	27
	3.3	Population and sample	27
	3.5	Data collection procedure.	28
	3.6	Data Processing and Analysis Procedure.	28
		<u>Chapter</u> - <u>Four</u>	
4.	Presen	NTATION AN ANALYSIS OF DATA	29
	4. 1	TAX STRUCTURE OF NEPAL.	29
	4.1	.1 Composition of Total Revenue:	29
	4.1	r	30
	4.1	.3 Composition of Indirect Tax.	31
	4.1	.4 Composition of Direct Tax	33
	4.1	.5 Contribution of Total Direct & Indirect Taxes as Percentage of GDP	34
	4.1	.6 Contribution of Direct Tax.	35
	4.1	.7 Contribution of Income Tax in Nepal	37
	4.1	.8 Composition and Trend of Income Tax.	38
	4.1	.9 Proportion of Penalties and Fines to Direct Tax.	42
	4.2	EMPIRICAL INVESTIGATION	43
	4.2	.1 Introduction:	43
	4.2	.2 Specific Goal of Income Tax	43

	4.2.3	Tax Paying Habit of Nepalese People	44
	4.2.3.1	The Reason for Poor Tax Paying Habit	45
	4.2.3.2	Effect of Fines and Penalties to Increase Tax	
		Paying Habit of Nepalese People	45
	4.2.3.3	Knowledge of the Newly Introduced Income Tax Act 2058 and	
		its Provision concerning of Fines and Penalties to the Respondents.	47
	4.2.3.4	Appropriateness to Pay Rs. 5000 as Minimum Fine	47
	4.2.3.5	Interest for Underestimation of Tax Payable by Installment	48
	4.2.3.6	Penalty for Aiding and Abetting Reduces Offences.	49
	4.2.3.7	Liabilities to pay both Interest as well as Fine	49
	4.2.3.8	Provision of Penalty against Who Fail To Register	50
	4.2.3.9	Penalty equal to 50% of the Underpayment of Tax for Making False	51
		or Misleading Statement unknowingly or Recklessly	
	4.2.3.1	0 Effectiveness of Tax Administration to Impose Fine and Penalties.	51
	4.2.3.1	1 Sufficiency of Provision Made under the Nepalese	
		Income Tax Act.2058	54
	4.3	FINDING OF EMPIRICAL INVESTIGATION	56
		<u>Chapter</u> - <u>Five</u>	
5.	MAJOR FIN	NDINGS, CONCLUSIONS AND RECOMMENDATIONS	57
	5.1 M	ajor Findings	57
	5.2 C	onclusion	59
	5.3 Re	ecommendation	59
BII	BLIOGRAF	РНҮ	61
AP	PENDIX - I		66

LIST OF THE TABLES

<u>TABLE</u> <u>NO:</u> -	TOPIC:	PAGE. NO:
Table 4.1	Composition of Total Revenue	43
Table 4.2	Composition of Tax Revenue	44
Table 4.3	Major Source of Indirect tax and their Percentage to Indirect Tax	47
Table 4.4	Composition of Direct Tax	49
Table 4.5	Contribution of Direct and Indirect Tax as Percent to GDP	51
Table.4.6	Contribution of Direct Tax	52
Table 4.7	Contribution of Income Tax on Different Revenue Heads	53
Table 4.8	Components of Income Tax	56
Table 4.9	Composition of Income Tax	57
Table 4.10	Projection of Income Tax for Next Five Years	59
Table 4.11	Proportion f Penalties and Fines to Direct Tax	60
Table.4.12	Groups of Respondent and Code Used	62
Table.4.13	Specific Goal of Income Taxation in Nepal	62
Table 4.14	Tax Paying Habit of Nepalese People is Poor	63
Table.4.15	Effect of Fines and Penalties to Increase Tax	
	Paying Habit of Nepalese People	65
Table 4.16	Effective levels of fines and penalties to increased the tax	
	Paying habit of Nepalese people	66
Table 4.17	Knowledge about ITA 2058 and Provision of Fines and Penalties	67
Table 4.18	Appropriateness to Pay Rs. 5000 as Minimum Fine	68
Table 4.19	Interest for Underestimation of Tax Payable by Installment	69
Table 4.20	Penalty For Aiding And Abetting Reduce Offences.	71
Table 4.21	Right to pay both Interest as well as Fine	71
Table 4.22	Provision of Penalty against tax defaulter	73
Table 4.23	Penalty for Making False or Misleading Statement	
	Unknowingly or Recklessly	73
Table 6.24	Effectiveness of Tax Administration of Impose Fines and Penalties.	74
Table 6.25	Reason of Ineffective Tax Administration to Impose	
	Fines and Penalties	75
Table 4.26	Calculation of the Correlation of Co - Efficient	77
Table 4.27	Sufficiency of Provision of Income Tax	79

LIST OF THE FIGURES

FIGURE No: -	<u>Торіс</u>	<u>PAGE.</u> <u>No:</u>
Fig: 4.1	Composition of Total Revenue	43
Fig: 4.2	Composition of Tax Revenue	45
Fig: 4.3	Composition of Major Indirect Tax	47
Fig: 4.4	Composition of Direct Tax	49
Fig: 4.5	Composition of Direct and Indirect Tax as % to GDP	51
Fig: 4.6	Composition of Direct Tax	52
Fig: 4.7	Composition of Income Tax	54
Fig: 4.9	Composition of Income Tax	58
Fig: 4.10	Trend % Projection for Next Five Year	60

ABBREVIATIONS

A.D. Anno Domini

ADB Agriculture Development Bank
B.B.S Bachelor in Business Studies

B.C. Before ChristB.S Bikram Sambat

CEDA Center for Economic Development and

Administration

etc. And the others. F/Y Fiscal Year

GDP Gross Domestic Product.

G.V Godavari Village

IRD Inland Revenue Department
IRO Inland Revenue Office

IT Income Tax
ITA Income Tax Act
Ktm Kathmandu
Ltd. Limited

MBS Master's of Business Studies

MOF Ministry of Finance

Mr. Mister
Mrs. Misses
No. Number

NTC Nepal Tele - Communication

Pvt. Private

RAS Revenue Administration Support

RBB Rastriya Banijya Bank

S.N. Serial Number

T.U Tribhuvan University
VAT Value Added Tax

Vol Volume \$ US Dollar