

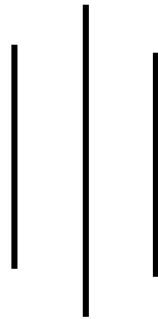


**A study on Income tax Revenue Collection from  
Income of Insurance Business**

by:

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A thesis

**Submitted to:**

Office of the Dean  
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Tribhuvan University

*In partial fulfillment of the requirement  
of the degree of Masters in Business Studies (M.B.S)*

Biratnagar  
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### **RECOMMENDATION**

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*entitled:*

***A study on Income tax Revenue collection from Income of Insurance business***

*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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## VIVA – VOICE SHEET

*We have conducted the viva voice examination of the thesis resented by*  
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*A study on Income tax Revenue Collection from Income of Insurance  
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*and found the thesis to be the original work of the student and written  
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## **DECLARATION**

I hereby declare that the work reported this thesis entitled "Income tax Revenue collection from Income of Insurance Business" submitted to Post Graduate Campus, Faculty of management Tribhuvan University in my original work done in the form of partial fulfillment of the requirement for the Masters of Business Studies (M.B.S) under the supervision of Mr. Ram Prakash Upadhyay, Post Graduate Campus.

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## Abbreviations

A/C	Account
Alico	American Life Insurance
Amt	Amount
B.S.	Bikram sambat
B.B.S.	Bachelor of Business studies
Co.	Company
Cum	Cumulative
DG.	Director General
e.g.	For example
etc.	Etcetera
F/Y	Fiscal Year
GDP	Gross Domestic Product
IB	Intimated But
IBNR	In Limited But Not Reported
ICAN	Instituted of Chartered Accounts of Nepal
IRD	In land Revenue Department
IT	Income Tax
ITA	Income Tax Act
Ltd.	Limited
MBS	Master of Business Studies
MOF	Minister of Finance
No	Number
NRB	Nepal Rastra Bank
P	Page
Pvt	Private
Rs.	Rupees
SN.	Serial Number
Sec.	Section
TDS	Tax Deducted at Sources
TU	Tribhuvan University
VAT	Value Added Tax
Viz	Namely
Vol	Volume
WTO	World Trade organization