

**A STUDY ON THE APPLICABILITY OF TAX PLANNING IN
NEPAL**

A Thesis

**Submitted to Central Department of Economics,
Faculty of Humanities and Social Sciences,
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in

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Submitted By

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LETTER OF RECOMMENDATION

The thesis entitled “**A STUDY ON THE APPLICABILITY OF TAX PLANNING IN NEPAL**” has prepared by **Mr. Khagendra Kumar Khatri** under my supervision in partial fulfillment of the requirement for the Degree of **Master of Arts in Economics**.

I forward it with recommendation for approval.

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APPROVAL SHEET

The thesis entitled “**A STUDY ON THE APPLICABILITY OF TAX PLANNING IN NEPAL**” submitted by **Mr. Khagendra Kumar Khatri** to the Central Department of Economics, Faculty of Humanities and Social Sciences, Tribhuvan University, in partial fulfillment of the requirement for the degree in **Master of Arts in Economics**, has been found satisfactory in scope and quality. Therefore, we accept this thesis as a part of said degree.

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This field work report is prepared by dissertation for the partial fulfillment of the requirement for the Master's Degree course in Economics It has been tried to cover empirical findings concerning tax planning and its applicability in Nepalese organization. This study deals with the implementation aspect of tax planning in Nepal.

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ABBREVIATIONS

B.S.	Bikram Sambat
FNCCI	Federation of Nepal Chamber of Commerce and Industry
GNP	Gross National Product
i.e.	That is
IMF	International Monetary Fund
IEA	Industrial Enterprises Act
IRD	Inland Revenue Department
IT	Information Technology
ITA	Income Tax Act
LIP	Life Insurance Premium
MODVAT	Modified Value Added Tax
MoF	Ministry of Finance
NCC	Nepal Chamber of Commerce
GON	Government Of Nepal
No.	Number
NRB	Nepal Rastra Bank
TR	Total Revenue
TU	Tribhuvan University
USAID	United States Aid
VAT	Value Added Tax
VDC	Village Development Committee

