

# **PROBLEMS AND PROSPECTS OF REMUNERATION TAX IN NEPAL**

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## **LETTER OF RECOMMENDATION**

This thesis entitled "**PROBLEMS AND PROSPECTS OF REMUNERATION TAX IN NEPAL**" has been prepared by Mr. Suresh Poudel under my supervision. I hereby recommend this thesis for examination by the Thesis Committee as a partial fulfillment of the requirements for the Degree of **MASTER OF ARTS** in **ECONOMICS**.

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## **APPROVAL SHEET**

This thesis entitled **PROBLEMS AND PROSPECTS OF REMUNERATION TAX IN NEPAL** has been prepared and submitted by Mr. Suresh Poudel has been evaluated and accepted as a partial fulfillment of the requirements for the Degree of MASTER OF ARTS in ECONOMICS.

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## ABBREVIATIONS/ACRONYMS

B.S.	: BikramSambat
CBS	: Central Bureau of Statistics
CEDA	: Centre for Economic Development and Administration
FY	: Fiscal Year
GDP	: Gross Domestic Product
GNP	: Gross National Product
GoN	: Government of Nepal
IMF	: International Monetary Fund
ICAN	: Integration of Chartered Accountant of Nepal
INGOs	: International Non- Governmental Organisation
ITA	: Income Tax Act
IRD	: Inland Revenue Department
IRO	: Inland Revenue Offices
LTO	: Large Taxpayers Offices
MBS	: Master of Business Studies
MoF	: Ministry of Finance
GoN	: Government of Nepal
NGOs	: Non- Governmental Organisation
PAN	: Permanent Account Number
Rs.	: Rupees
RTC	: Revenue Training Centre
TU	: Tribhuvan University
VAT	: Value Added Tax