

**AN ANALYTICAL STUDY OF INCOME TAX SYSTEM IN
NEPAL**



A Thesis

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RECOMMENDATION LETTER

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LIST OF ACRONYMS

A.D.	Anno Domini
B.S.	Bikram Sambat
DDC	Dairy Development Corporation
Dr.	Doctor
etc.	Etcetera
F/Y	Fiscal Year
G/N	Government of Nepal
GDP	Gross Domestic Product
IMF	International Monetary fund
IT	Information Technology
ITA	Income Tax Act
IRD	Inland Revenue Department
K.U.	Kathmandu University
MA	Master of Economics
MOF	Ministry of Finance
Mr.	Mister
Mrs.	Mistress
NTC	Nepal Telecommunication Corporation
Prof.	Professor
PVT. LTD	Private Limited
i.e.	That is
PAN	Permanent Account Number
Re.	Rupee
Rs.	Rupees
SAARC	South Asian Association for Regional Cooperation
SAFTA	South Asian Free Trade Area
Sec.	Section
SEZ	Special Economic Zone
S.N.	Serial Number
T.U	Tribhuvan University
VAT	Value Added Tax
ITA	Income Tax Act
ITR	Income Tax Rule