

**TREND AND PATTERN
OF
CORPORATE INCOME TAX IN NEPAL**

Submitted to
Office of the Dean
Faculty of Management
Tribhuvan University

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in partial fulfillment of requirements for the degree of
Master of Business Studies (M.B.S)

Butwal, Nepal
April, 2013

RECOMMENDATION

This is to certify that the thesis

Submitted by

Santosh Gnawali

Entitled

**TREND AND PATTERN
OF
CORPORATE INCOME TAX IN 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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We have conducted the viva-voice examination of the thesis presented by

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And found the thesis to be the original work of the student written according to the prescribed format. We recommended the thesis to be accepted as partial fulfillment of the requirement for

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DECLARATION

I here by declare that the work reported in this thesis entitled “**Trend And Pattern Of Corporate Income Tax In Nepal**” submitted to Lumbini Banijya Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master’s Degree in Business Study (M.B.S.) under the supervision of respected **Indra Chapai**, Lecturer of Lumbini Banijya Campus.

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ACKNOWLEDGEMENT

This field work report is prepared as dissertation for the partial fulfillment of the requirements for the Master's Degree course in management. It has been tried to cover descriptive and analytical in nature findings concerning **Trend And Pattern Of Corporate Income Tax In Nepal**. I am deeply indebted to my respected Supervisor Indra Chapai who has graced me with his valuable suggestions and kind guidance. Any attempt to express my gratitude to him in words is bound to be inadequate. Without his constant supervision and intellectual guidance, this dissertation would have never appeared in this form. I also express grateful thanks for campus Chief Dr. Ishwor Gautam for his valuable suggestion and support. I also like to express my grateful thanks to my teachers Surya Rana and Binod Dhungana for their kind cooperation and precious suggestion.

Similarly, I would like to express my thanks to my teacher Luck Joshi. I am equally thankful to my friends for their support and promptness to lend a helping hand whenever I needed their help. Same ways I would like to thank Librarian of Lumbini Banijya Campus who helped me to collect the valuable materials for the dissertation.

Lastly, I would like to dedicate this dissertation to my beloved parents and my family whose continuous and emotional as well as material support made me capable of this task.

Feb. 2013

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LIST OF ABBREVIATION

B.S.	: Bikram Sambat
A.D.	: Anon Dominic
ITA	: Income Tax Act
IRD	: Inland Revenue Department
IRO	: Inland Revenue Office
CEDA	: Center for Economic Development and Administration
MBS	: Master in Business Studies
PAN	: Permanent Account Number
TDS	: Tax Deduction at Source
VAT	: Value Added Tax
T.U.	: Tribhuvan University
F.Y.	: Fiscal Year
MOF	: Ministry of Finance
GDP	: Gross Domestic Product
GNP	:Gross National Product