

TAX PLANNING AND PRACTICES IN THE NEPALESE COMMERCIAL BANKS

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RECOMMENDATION

This is to certify that the thesis

Submitted by

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Entitled

**Tax Planning and Practices in the Nepalese
Commercial Banks**

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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DECLARATION

I hereby declare that the work reported in this thesis entitled “Tax Planning and Practices in the Nepalese Commercial Banks” submitted to Patan Multiple Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the degree of Master in Business Studies (MBS) prepared under the supervision of Dr. Keshab Raj Khadka, Patan Multiple Campus.

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ABBREVIATIONS

AD	Anno Domini (after the birth of jesus christ)
BOT	Build Operate and Transfer
BS	Bikram Sambat
DDC	District Development Committee
EAT	Earning After Tax
EBIT	Earning Before Interest and Taxes
EBT	Earning Before Taxes
FIFO	First in First Out
FNCCI	Federation of nepal chamber and commerce
HTP	Hypertext transfer protoco
IRD	Inland Revenue Department
IRS	Inland Revenue Service
ITA	Income Tax Act
ITP	Information Technology Park
KBL	Kumari Bank Limited
LBL	Laxmi Bank Limited
LIFO	Last -In -First -Out
MBL	Machhapuchchhre Bank
NBL	Nabil Bank Limited
PCC	Pollution Control Cost

PV	Present Value
PL	Private Limited
RBB	Rastriya Banijya Bank limited
RD	Research and Development
RE	Return on Equity
AS	Abbreviation of Section/s
SCBNL	Standard Chartered Bank Nepal Limited
SN	Serial Numbers
US	United States
VAT	Value added Tax
VDC	Village Development Committee
WAN	Wide Area Network
WWW	World Wide Web