

AN ANALYTICAL STUDY OF
INCOME TAX ACT 2002 (2058): PROBLEMS AND DIFFICULTIES

BY

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This is certify that Mr. Niranjan Gyawali has prepared the dissertation entitled "AN ANALYTICAL STUDY OF INCOME TAX ACT 2002 (2058): PROBLEMS AND DIFFICULTIES." under my supervision and guidance. It embodies his original and independent work. I am satisfied with the work in terms of its research methodology, presentation and describes of data.

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It is forwarded for examination. I recommend this dissertation for approval and acceptance .

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has been prepared as in the form as per the fulfillment of the partial requirement for the Master's Degree in Business studies of the Faculty of Management, Tribhuvan University.

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DECLARATION

I hereby declare that the work reported in this thesis entitled "**AN ANALYTICAL STUDY OF INCOME TAX ACT 2002 (2058): PROBLEMS AND DIFFICULTIES**" submitted to Tribhuvan, 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 Business Studies (MBS) under the direct supervision of **Mr. Lilaballav Dhakal**, Lecture of Tribhuvan Multiple Campus, Tansen, Palpa.

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Abbreviations

CBS: Central Bureau of Statistics

CEDA: Centre for Economic Development and Administration

CITR: Corporate Income Tax Revenue

DDC: District Development Committee

DG: Director General

DTR: Direct Tax Revenue

FY: Fiscal Year

GDP: Gross Domestic Product

GON: Government of Nepal

I.e.: That is

IDT: Indirect Tax

IRD/N: Inland Revenue Department, Nepal

IRO: Inland Revenue Office

ITA: Income Tax Act

ITA: Income Tax Administration

MOF: Ministry of Finance

NRB: Nepal Rastra Bank

R&D: Research and Development

Rs.: Rupees

SAARC: South Asian Association for Regional Cooperation

TDS: Tax Deducted at Source

TTR: Total Tax Revenue

TU: Tribhuvan University

VAT: Value Added Tax

VDC: Village Development Committee

WTO: World Trade Organization