

**A STUDY ON
TAX ADMINISTRATION IN NEPAL**

A THESIS

Submitted By:

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Submitted To:

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*In partial fulfillment of the requirement for the degree of
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RECOMMENDATION

This is to certify that the thesis

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has been prepared as approved by this Department in the prescribed format of the 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 **A Study on Tax Administration in Nepal** submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the degree of Master of Business Studies (MBS) under the supervision of **Vishnu Dev Yadav**, Campus Chief of Ramsworup Ramsagar Multiple Campus, T.U.

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TABLE OF CONTENTS

VIVA-VOCE SHEET
RECOMMENDATION
DECLARATION
ACKNOWLEDGEMENTS
TABLE OF CONTENTS
LIST OF TABLES
LIST OF FIGURES
ABBREVIATIONS

Page No.

CHAPTER – I INTRODUCTION

1.1 General Background	1
1.2 Focus of the Study	4
1.3 Statement of Problem	4
1.4 Objectives of Study	7
1.5 Significance of the Study	7
1.6 Limitations of the Study	8
1.7 Organization of the Study	9

CHAPTER – II REVIEW OF LITERATURE

2.1 Conceptual Framework	10
2.1.1 Tax	10
2.1.2 Tax and Efficiency	10
2.1.3 Tax and Equity	11
2.1.4 Types of Tax	11
2.1.5 Income Tax	12
2.1.6 Administration	12
2.1.7 Tax Administration	13
2.1.8 Significance of Tax Administration	14
2.1.9 Tax Administration and Fiscal Policy	17
2.1.10 Tax Administration and Tax Policy	18
2.1.11 Tax Administration and Tax Structure	18

2.1.12 Essential Functions of the Tax Administration	19
2.1.13 Taxpayer Registration and Identification	21
2.1.14 Assessment	21
2.1.15 Collection	22
2.1.16 Audit	23
2.2 Review of Previous Study	23

CHAPTER – III RESEARCH METHODOLOGY

3.1 Research Design	30
3.2 Population and Sample	30
3.3 Sampling Procedure	31
3.4 Sources of Data	31
3.4.1 Primary Sources of Data	31
3.4.2 Secondary Source of Data	32
3.5 Procedure of Data Collection	32
3.6 Data Processing Procedure and Analysis Tools	32

CHAPATER – IV PRESENTATION AND ANALYSIS OF DATA

4.1 Theoretical Analysis of Tax Administration in Nepal	33
4.2 The Evolution of Modern Tax Administration	35
4.2.1 Custom and Excise Administration	35
4.2.2 Land Revenue Administration	36
4.2.3 Tax Administration	36
4.2.4 VAT Administration	37
4.3 Unified Organizational Structure	37
4.4 Existing Structure of Tax Administration	37
4.4.1 Inland Revenue Administration	39
4.5 Organizational Structure of IRD	39
4.5.1 Internal Monitoring	40
4.5.2 Audit and Investigation Section	40
4.5.3 Refund Section	40

4.5.4	Collection Section	40
4.5.5	Taxpayer's Service Section	40
4.5.6	Legal and Review Section	41
4.5.7	Policy and International Tax	42
4.5.8	Excise Section	43
4.5.9	Non- Tax Revenue Section	43
4.5.10	Administration	43
4.5.11	Information Technology	43
4.6	Organizational Structure of IRO/LTO	44
4.6.1	Taxpayers Service, Registration, Administration and Legal Issues/ Revenue Section	46
4.6.2	Audit, Investigation and Refund Section	46
4.6.3	Collection, Information Technology and Excise Section	46
4.7	Staff Position	47
4.8	Custom Administration	51
4.8.1	Organizational Structure	51
4.9	Revenue Investigation Department	52
4.10	Revenue Administration: Training and Control	52
4.11	Analysis of Secondary Data	52
4.11.1	Tax and Non- Tax Revenue in Nepal	53
4.11.2	Structure of Tax Revenue in Nepal	55
4.11.3	Tax /GDP Ratio in Nepal	58
4.11.4	Income Tax/ GDP Ratio in Nepal	61
4.11.5	Contribution of income Tax to Total Revenue	63
4.11.6	Revenue Collection of IRD- A Comparative Study	64
4.11.7	Structural Condition of Income Tax Revenue	66
4.12	Empirical Study	68
4.13	Major Findings	83

CHAPTER –V SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary	86
5.2 Conclusion	87
5.3 Recommendations	90

BIBLIOGRAPHY

APPENDICES

LIST OF TABLES

Table No.	Title	Page No.
3.1	Groups of Respondents and size of Sample from each Group	31
4.1	Civil Servants Belongs to MoF	38
4.2	Grading of IROs	44
4.3	Jurisdiction of IROS	45
4.4	Staff Position of Inland Revenue Offices/LTO	49
4.5	Staff Position OF IRD	50
4.6	Unit Offices of Revenue Investigation Department	52
4.7	Composition of Tax and Non-Tax Revenue in Nepal	53
4.8	Structure of Government's Revenue in Nepal	57
4.9	Structure of Government Revenue in Nepal	58
4.10	Contribution of Tax Revenue in GDP	59
4.11	Contribution of Income Tax in GDP	61
4.12	Contribution of Income Tax to Total Revenue	63
4.13	Inland Revenue Collection	65
4.14	Structural Condition of Income Tax	67
4.15	Target and Achievement of Income Tax –A Comparative Study	67
4.16	Groups of Respondents and Code Used	69
4.17	Attitude towards Poor Performance of Nepalese Tax system	70
4.18	Major Reasons towards Poor Performance of Nepalese Tax System	71
4.19	Attitude towards the Income Tax as Acting Discouragement for Deriving more Income	72
4.20	Attitude towards the Role of Income Tax to Reduce the Gap between Rich and Poor	73
4.21	Major Causes which are Responsible not to Reduce the Gap Between Rich and Poor by Income Tax	74
4.22	Attitude towards Efficiency of Tax Administration	75
4.23	Major Causes Responsible for Inefficient Tax	

	Administration in Nepal	76
4.24	Attitude towards the Excess Power of Tax Officer in Nepal	77
4.25	Attitude towards Legal Opportunities for Addressing Tax Payers Grievances	78
4.26	Guidelines for the Improvement of Tax Administration in Nepal	79
4.27	Attitude towards Changes of Collection Pattern by Efficient Tax Administration after Restoration of Democracy	80
4.28	Attitude towards Difficulties and Complexities after Implanting ITA	81
4.29	Major Causes towards Difficulties and Complexities after Implementing ITA	82

LIST OF FIGURES

Figure No.	Title	Page No.
4.1	Ministry of Finance: Organizational Structure	41
4.2	Inland Revenue Department	42
4.3	Organizational Structure of Grade 'A' Inland R	48
4.4	Composition of Tax and Non-Tax Revenue in Nepal	54
4.5	Tax Revenue as % of GDP	60
4.6	Income Tax as % of GDP	62
4.7	Income Tax as % of Total Tax Revenue	64
4.8	Inland Revenue Collection	66
4.9	Ratio of Achievement and target of Income Tax	68

ABBREVIATIONS

B.S	:	Bikram Sambat
CA	:	Chartered Accountant
DDG	:	Deputy Director General
DP	:	Gross Domestic Product
F/Y	:	Fiscal Year
G	:	Director General
GON	:	Government of Nepal
Govt	:	Government
ICAN	:	Institute of Chartered accountants of Nepal
INGOs	:	Institutional of Non Government Organizational
IRD	:	Inland Revenue Department
ITA	:	Income Tax Act
LTO	:	Large Taxpayer Office
MoF	:	Ministry of Finance
NGOs	:	Non-Government Organization
NO	:	Number
PANS	:	Permanent Account Number
PEs	:	Public Enterprises
RO	:	Inland Revenue Office
S.N	:	Serial Number
SAARC	:	South Asian Association of Regional Co-operation
T.U	:	Tribhuvan University
TO	:	Chief Tax Officer
TP	:	Tax Payer
VAT	:	Value Added Tax