

***TAX PLANNING PRACTICES OF COMMERCIAL  
BANKS IN NEPAL***

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## **RECOMMENDATION**

This is to certify that the thesis  
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**Entitled**  
**“Tax Planning Practices of Commercial Banks in Nepal”**

Has been prepared, as approved by this department in the prescribed format of  
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**VIVA- VOCE SHEET**

We have conducted the viva- voce sheet examination of the thesis presented by

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**“Tax planning practices of Commercial Banks in Nepal”**

and found the Dissertation to be the original work of the student and written according to the prescribed format. We recommended the dissertation to be accepted as partial fulfillment of the requirements for the

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## DECLARATION

I hereby declare that this thesis entitle“**Tax Planning Practices of Commercial Banks 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 master in business studies (M.B.S.) under the guidance and supervision of **Mr.Dhanishor Timilsina**, Assistant Lecturer of Bhairahawa Multiple Campus, Tribhuvan University.

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## **ABBREVIATIONS**

A.D.	Anno Domini (after the birth of Jesus Christ)
BOT	Build Operate and Transfer
BS	Bikram Sambat
BOK	Bank of kathmandu
CBIL	Citizens Bank International Limited
DDC	District Development Committee
EAT	Earning After Tax
EBIT	Earning Before Interest and Taxes
EBT	Earning Before Taxes
FIFO	First-In-First-Out
HBL	Himalayan Bank Limited
http	Hypertext transfer protocol
ICT	Information and Communication Technology
IEA	Industrial Enterprise Act
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 Limited
NABIL	Nabil Bank Limited
NBL	Nepal Bank Limited
n.d.	Not available of published date
NIBL	Nepal Investment Bank Limited

PCC	Pollution Control Cost
PV	Present Value
Pvt. Ltd.	Private Limited
RBB	Rastriya Banijya Bank
R&D	Research and Development
ROE	Return on Equity
S	Abbreviation for Section/s
SCBNL	Standard Chartered Bank Nepal Limited
S.N.	Serial Numbers
US	United States
VAT	Value Added Tax
VDC	Village Development Committee
WAN	Wide Area Network
www	World Wide Web