

Income Tax Contribution to Government Revenue in Nepal

A Thesis

**Submitted to the Central Department of Economics,
Faculty of Humanities and Social Sciences, Tribhuvan University, Nepal,
in Partial Fulfillment of the Requirements for the Degree of**

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In

ECONOMICS

By

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RECOMMENDATION LETTER

This thesis entitled **INCOME TAX CONTRIBUTION TO GOVERNMENT REVENUE IN NEPAL** has been prepared by **TulashiDahal** under my supervision. I hereby recommend this thesis for examination by the thesis committee as partial fulfillment of the requirements for the Degree of Master of arts in Economics.

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APPROVAL LETTER

This thesis entitled **INCOME TAX CONTRIBUTION TO GOVERNMENT REVENUE IN NEPAL** submitted by **Tulashi Dahal** to the Central Department of Economics, Faculty of Humanities and Social Sciences in partial fulfillment for requirements of Master of Arts in Economics has been found satisfactory in scope and quality. Therefore, we accept this thesis as a part of the said degree.

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ABBREVIATIONS/ACRONYMS

ADB	-	Asian Development Bank
BIMSTEC	-	Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation
CBS	-	Central Bureau of Statistics
CEDA	-	Center for Economic and Development Administration
CEDECON	-	Central Department of Economics
CPI	-	Consumer Price Index
DoF	-	Department of Finance
Etc.	-	et cetera
FY	-	Fiscal Year
GDP	-	Gross Domestic Product
GoN	-	Government of Nepal
IMF	-	International Monetary Fund
IRD	-	Inland Revenue Department
IT	-	Income Tax
ITA	-	Income Tax Act
Ltd	-	Limited
MoF	-	Ministry of Finance
NA	-	Not Available
No.	-	Number
NPC	-	National Planning Commission
NRB	-	Nepal Rastra Bank
NRs.	-	Nepalese Rupees
PFM	-	Public Finance Management
SAFTA	-	South Asian Free Trade Area

TU	-	Tribhuvan University
USA	-	United States of America
VAT	-	Value Added Tax
Vol	-	Volume
WB	-	World Bank
WTO	-	World Trade Organization