

**CORPORATE TAX PAYERS' SATISFACTION
WITH TAX PROVISION IN NEPAL**

A Thesis

Submitted to the Central Department of Economics

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LETTER OF RECOMMENDATION

This thesis entitled **Corporate Tax Payers' Satisfaction with Tax Provision in Nepal** has been prepared by **Shova Thapa** under my supervision. I hereby, recommend this thesis for examination by the Thesis Committee as a partial fulfilment of the requirements for the degree of Master of Arts in Economics.

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APPROVAL LETTER

We certify that this thesis entitled **Corporate Tax Payers' Satisfaction With Tax Provision in Nepal** submitted by **Shova Thapa** to Central Department of Economics, Faculty of Humanities and Social Sciences Tribhuvan University in partial fulfilment of the requirements for the degree of Masters of Arts in Economics has been found satisfactory in scope and quality. We here by accept this thesis as a part of the said degree

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ABBREVIATIONS/ CRONYMS

BT	:	Business Tax
GNP		Gross National Product
IMF		International Monetary Fund
IRD		Inland Revenue Department
LT	:	Local Tax
MBS	:	Master of Business Studies
MODVAT	:	Modified Value Added Tax
MoF		Ministry of Finance
NCC		Nepal Chamber of Commerce
No.		Number
NRB		Nepal Rastra Bank
Rs.	:	Rupees
SAARC		South Asian Association for Regional Co-operation
TR		Total Revenue
TU	:	Tribhuvan University
USAID		United States Aid for International Development
VAT		Value Added Tax