

**A STUDY ON THE CONTRIBUTION OF TAXES TO
GOVERNMENT REVENUE COLLECTION IN NEPAL**

Thesis

Submitted to:

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Tribhuvan University**

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*In Partial Fulfillment of the Requirement for the Degree of
Master of Business Studies (M.B.S.)*

**Kathmandu, Nepal.
July, 2018**

RECOMMENDATION

This is to certify that the thesis:

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Entitled:

**A Study On The
Contribution of Taxes to Government Revenue Collection in Nepal**

Has been prepared as approved by this department in the prescribed form of faculty of management. This thesis is forwarded for examination.

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And found the thesis to be the original work of the study and written according to the prescribed format. We recommended the thesis to be accepted as partial fulfillment of required for **Master's Degree in Business Studies (M.B.S.)**

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DECLARATION

I hereby declare that work done in thesis entitled “A Comparative study on Contribution of direct Tax and Indirect Tax to National Revenue of Nepal” has been submitted to central department of management, in my created work reported in the form of partial fulfillment of the requirement of Master’s of Business Studies (M.B.S.) under the guidance of respected supervision Prof. Mr. Santosh Kumar Ghimire Central Department of Management.

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ACKNOWLEDGEMENT

This entitled thesis “**A Study on the Contribution of Taxes to Government Revenue Collection in Nepal**” has been prepared for the partial fulfillment of the requirement of Master’s Degree of Business Studies (M.B.S.) under the central department of management, Tribhuvan University, is based on research models involving the use of qualitative aspect.

I wish to extend my deep sense of indebtedness to my supervisor Mr. Santosh Kumar Ghimire Professor of Central Department of Management, T.U. who provided me valuable guidelines, insightful, comments, encouragement and generous treatment to complete this thesis. I would also like to thanks Prof. Bhawani Shankar Acharya, Head of Research Committee, Central Department of Management for his encouragement and inspiration. I would like to thanks also to the Prof. Dr. Bhoj Raj Aryal, Head of Central Department of Management, for providing necessary suggestion during my research work. This work never has been come out in the present form without their valuable guideline and suggestion.

Similarly at last I am grateful to my parents Mr. Indra Bdr Upreti, Mrs. Devakei Upreti and my brother Mr Sailendra Uprei, Mr. Dipendra Kumar Upreti to providing income sources and sacrifice their time for my higher education and Friends Mr. Sabin Dahal, Mr. Dhiren Katwal And Mr. Hari Niraula For their valuable time and suggestion and continuously supported and encouraged me in preparing this thesis.

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LIST OF ABBREVIATION

ADB	Agriculture Development Bank
B.S.	Bikram Sambat
CA	Chartered Accountant
CEDA	Center for Economic Development and Administration
e.g	Example
etc.	And the others
F/Y	Fiscal Years
GDP	Gross Domestic Product
IRD	Inland Revenue Department
IRO	Inland Revenue Office
IT	Income Tax
ITA	Income Tax Act
Ktm	Kathmandu
Ltd.	Limited
MOF	Ministry of Finance
NO.	Number
NRB	Nepal Rastriya Bank
RATC	Revenue Administration Training Center
RBB	Rastriya Banijya Bank
Rs.	Rupee
SAARC	South Asian Association for Regional Co- Operation
S.N.	Serial Number
T.U.	Tribhuvan University
VAT	Value Added Tax
VOL	Volume