

**SPECIAL TAX PROVISION TO MANUFACTURING
INDUSTRIES, UNDER INCOME TAX ACT, 2058**

**A Thesis
Submitted to:
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of Business Studies (M.B.S)**

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RECOMMENDATION

This is to certify that this thesis

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MR.GOVINDA PANDEY

Entitled:

**“Special Tax Provision To Manufacturing Industries Under
ITA 2058”**

has been prepared as approved by this department in the prescribed format of Faculty of Management. This thesis is forwarded for examination.

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DECLARATION

I hereby declare that research work reported as thesis entitled “ Special Tax Provision To Manufacturing Industries Under Income Tax Act 2058” submitted to the Central Department of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master’s Degree in Business Study (M.B.S) under the supervision of Prof. Dr. Puspa Raj Kandel.

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LIST OF ABBRIVATIONS

B.S	-	Bikram Sambat
F.Y	-	Fiscal Year
GDP	-	Gross Domestic Product
IRD	-	Inland Revenue Department
GOV	-	Government
ITA	-	Income Tax Act
MOF	-	Ministry of Finance
NRB	-	Nepal Rastra Bank
RS	-	Rupees
IMF	-	International Monetary Fund
Mgmt	-	Management
NG	-	Nepal Government
VAT	-	Value Added Tax
Ltd	-	Limited
Vol.	-	Volume
TU	-	Tribhuvan University
TDS	-	Tax Deducted at Sources