

# **AN ANALYSIS OF INCOME TAX STRUCTURE AND ITS CONTRIBUTION TO GOVERNMENT REVENUE IN NEPAL**

A THESIS

Submitted By

**Sita Bartaula**

Nepal Commerce Campus  
Meenbhawan, Kathmandu

Roll No: 821/064

T.U. Registration Number: 5-1-37-222-96

Exams roll No- 250966

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## **RECOMMENDATION**

**This is to certify that the thesis**

**Submitted by :**

**Sita Bartaula**

***Entitled***

### **AN ANALYSIS OF INCOME TAX STRUCTURE AND ITS CONTRIBUTION TO GOVERNMENT REVENUE IN NEPAL**

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

(Surendra Keshar Amatya)

Thesis Supervisor

(Dr. Sushil Bhakta  
Mathema)

Head of Research  
Department

(Madhav Prasad Neupane)

Campus Chief

Date: November, ..... 2012

**VIVA-VOCE SHEET**

This is to certify that the thesis

*Submitted by:*  
**Sita Bartaula**

Entitled

**AN ANALYSIS OF INCOME TAX STRUCTURE AND ITS  
CONTRIBUTION TO GOVERNMENT REVENUE IN NEPAL**

and found the thesis to be the original work of the student and written according to the prescribed format of Faculty Of Management, Tribhuvan University. We recommend the thesis to be accepted as partial fulfillment of the requirements for Degree of

**Master of Business Studies (M.B.S.)**

Viva-Voce Committee

Chairperson,( Research Department): .....

Member (Thesis supervisor): .....

Member (External expert): .....

Member: .....

Date:

## DECLARATION

I hereby declare that this thesis entitled "**An Analysis Of Income Tax Structure And Its Contribution To Government Revenue In Nepal**)" submitted to Office of Dean ,Faculty of Management Tribhuvan University ,is my original work done in the form of partial fulfillment of the the requirement of the requirements for the Degree of Master of Business Studies{MBS}under the guidance of Mr.Surendra Keshar Amatya ,Associate professor Nepal Commerce Campus, Tribhuban University.

**Sita Bartaula**

**Nepal Commerce Campus**

**Campus roll no:- 821**

**T.U. Regd No:- 5-1-37-222-96**

**Exam roll no:- 250966**

**Date:- 28 November, 2012**

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There is a lack of research work relating to the structure and contribution of Income tax Nepal. Therefore, researcher has examined the Income tax structure of total revenue contribution is calculating by using the statistical tool like correlation.

The findings of the study will help in future research work in accordance with the related topic, prospective tax payers and tax administrator to make better decisions and concerned authorities to improve income tax revenue deficiencies. But before that, I have my vote of thanks to be paid to those who have directly or indirectly contributed their support for this research work.

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## ABBREVIATION

|       |  |
|-------|--|
| Co.   | Company  |
| FY    | Fiscal year  |
| GDP   | Gross Domestic Products                                |
| GOV/N | Government of Nepal                                    |
| i.e   | That is  |
| ICAN  | The Institute of chartered accountants of Nepal        |
| IMF   | International Monetary Fund                            |
| INGO  | International Non-Government Organization              |
| IRD   | Inland Revenue Department                              |
| ITA   | Income Tax Act   |
| LDC   | Least developed country                                |
| Ltd   | Limited  |
| MA    | Master of Arts   |
| MBS   | Master of Business Studies                             |
| MOF   | Ministry of Finance                                    |
| NGO   | Non-Government Organization                            |
| No.   | Number   |
| NRB   | Nepal Rastra Bank                                      |
| NTC,  | Nepal Telecommunication Corporation                    |
| NTR   | Net Total Revenue                                      |
| OECD  | Organization for Economic Co-operation and Development |
| PAN   | Permanent Account Number                               |
| Pvt.  | Private  |
| Rs    | Nepalese Rupees  |
| S.N   | Serial number  |
| TDS   | Tax Deduction at Source                                |
| TR    | Total revenue  |
| TU    | Tribhuvan University                                   |
| US    | United State of America                                |
| VAT   | Value added tax  |