

**INCOME TAX AS AN INTERNAL SOURCE  
OF  
RESOURCE MOBILIZATION IN NEPAL**

**A THESIS**

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**Faculty of Management**

**Tribhuvan University**

*In Partial Fulfillment of Requirement for the Degree of*

*Master of Business Studies (MBS)*

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# Recommendation

This is to certify that the Thesis

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Entitled

**Income Tax as an Internal Source of  
Resource Mobilization in Nepal.**

*has been prepared as approved by this Department in the prescribed Format of  
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# VIVA – VOCE SHEET

We have conducted the viva - voce Examination of the thesis

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

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## DECLARATION

I hereby declare that the work reported in this thesis entitled “*Income Tax as an Internal Source of Resource Mobilization in Nepal*” submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Degree of Master of Business Studies (M.B.S.) under the guidance and supervision of Mr. Surendra Keshar Amatya, Associate Professor of Nepal Commerce Campus New Baneshwor, Kathmandu.

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## LIST OF ABBREVIATIONS

ADB	:	Asian Development Bank
ADB	:	Agricultural Development Bank
CBS	:	Central Bureau of Statistics
CEDA	:	Center for Economic Development and Administration
CIAA	:	Commission of Investigation of Abuse of Authority
DCs	:	Developed Countries
DDG	:	Deputy Director General
DG	:	Director General
DT	:	Direct Tax
et.al	:	and other
EU	:	European Community
FCA	:	Fellow Chartered Accountant
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
GNP	:	Gross Net Product
GON	:	Government of Nepal
ICAN	:	Institute of Chartered Accountants of Nepal
IRD	:	Inland Revenue Department
ITR	:	Income Tax Revenue
ie.	:	That is
LDCs	:	Least Developed Countries
MOF	:	Ministry of Finance
PCB	:	Private Corporate Bodies
PEs	:	Public Enterprises
PRCS	:	Poverty Reduction Strategy Credit
PRGF	:	Poverty Reduction Growth Facility

RAS	:	Revenue Administration Support
SAARC	:	South Asian Association for Regional Co-operation
SPE	:	Semi-Public Enterprises
TDS	:	Tax Deduction at Source
T.U.	:	Tribhuvan University
UDCs	:	Under Developed Countries
VAT	:	Value Added Tax
VDC	:	Village Development Committee
VDIS	:	Voluntary Disclosure of Income Schedule
viz	:	namely
GNI	:	Gross National Income
NRB	:	Nepal Rastra Bank
CPI	:	Consumer Price Index
NPC	:	National Planning Commission