

**A CASE STUDY  
ON  
CORPORATE TAX SYSTEM IN NEPAL**

**Submitted By**

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# RECOMMENDATION

This is to certify the thesis

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

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And found the thesis to be original work of the student and written according to the prescribed format .We recommend the thesis to be accepted as partial fulfillment of the requirements for the Degree of Master of Business Studies (MBS).

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## DECLARATION

I hereby declare that this thesis entitled “ Corporate Tax System in Nepal” is Submitted to Central Department of Management, Tribhuvan Univeraity ,is my Original work done in form of partial fulfillment of the requirements for the Degree of Master of Business Studies (MBS) under the guidance and supervision of Associate Pawan Adhikari Kankai Adarsha Awasiya Camous ,Birtamode, Jhapa.

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## ABBREVIATIONS

IRD	:	Inland Revenue Department
&	:	And
ITA	:	Income Tax Act
IRD/N	:	Inland Revenue Department of Nepal
TDS	:	Tax Deducted at Sources
P/L	:	Profit & Loss
TIT	:	Total Income Tax
Pvt. Co.	:	Private Company
USA	:	United States of America
UK	:	United Kingdom
VAT	:	Value Added Tax
FY	:	Fiscal Year
RS	:	Rupees
IT	:	Income Tax
TU	:	Tribhuvan University
NTC	:	Nepal Telecom
Ltd	:	Limited
Pvt. Ltd	:	Private Limited
S.N	:	Serial Number
etc.	:	And the others
No.	:	Number