

# **Effectiveness of Self-Assessment of Income Tax in Nepal**

## **A Thesis**

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## **RECOMMENDATION**

This is to certify that the thesis

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## **DECLARATION**

I hereby declare that the work done in this thesis entitled **“Effectiveness of Self Assessment of Income Tax in Nepal”**. “Submitted to Nepal Commerce Campus, Faculty of Management, Tribhuvan University is my original work. It is done in the form of partial fulfillments of the requirement of the degree of Master of Business studies (M.B.S.) under the supervision and guidance of Mr. Jit Bahadur K.C, Lecturer of Nepal Commerce Campus.

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**Binod Prasad Ghimire**  
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## **ABBREVIATIONS**

A.D.	=	Anon Dominic
B.S.	=	Bikram Sambat
CEDA	=	Center for Economic Development and Administration
GDP	=	Gross Domestic Product
IRD	=	Inland Revenue Department
IRO	=	Inland Revenue Office
PAN	=	Permanent Account Number
TDS	=	Tax Deduct at Source
VAT	=	Value Added Tax
T.U.	=	Tribhuvan University