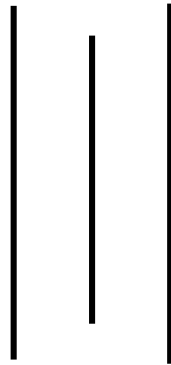


INCOME TAX ASSESSMENT PROCEDURE IN NEPAL

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A Thesis Submitted to:
Office of the Dean
Faculty of Management
Tribhuvan University



*In partial fulfillment of the requirement for the degree of
Master of Business Studies (MBS)*

Kathmandu, Nepal
February, 2012

RECOMMENDATION

This is to certify that the thesis

Submitted by:

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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 the original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for the degree of

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DECLARATION

I hereby declare that the work reported in this thesis entitled “Income Tax Assessment Procedure 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 (MBS) under the supervision of **Prof. Dr. Kamal Deep Dhakal and Romakanta Bhattarai** of Shanker Dev Campus, T.U.

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TABLE OF CONTENTS

Recommendation
Viva-voce Sheet
Declaration
Acknowledgement
Table of Contents
List of Table
List of Figure
Abbreviations

Page no.

CHAPTER – I INTRODUCTION

1.1	Background of the Study	1
1.2	Statement of the Problem	5
1.3	Objectives of the Study	6
1.4	Scope of the Study	6
1.5	Signification of the study	7
1.6	Limitations of the Study	7
1.7	Organization of the Study	8

CHAPTER- II REVIEWS OF LITERATURE

Conceptual Framework

2.1	Meaning of Tax	9
2.2	Objectives of Tax	11
2.3	Important in Income Tax	12
2.4	Income Tax in International Context	13
2.5	Taxation in Ancient Nepal	14
2.6	Development of Income Tax Law in Modern Nepal	15
2.7	Business Profit and Remuneration Tax Act	16
2.8	Legal Provision Relating to Income Tax	19
2.9	Payment, Collection and Refund of Tax	28
2.10	Tax Accounting	31
2.11	Appeal	33

2.12	Income Tax Administration in Nepal	35
	Review of Related Previous Study	37
2.13	Review of Articles and Books	37
2.14	Review of Thesis and Dissertations	39
2.15	Research Gap	44

CHAPTER – III RESEARCH MEHODOLOGY

3.1	Research Design	45
3.2	Population and sample	46
3.3	Nature and Sources of Data	46
3.4	Data collection Procedures	47
3.5	Data Processing Procedure and Analyzing Procedure	47

CHAPTER-IV PRESENTATION AND ANALYSIS OF DATA

4.1.	Presentation and Analysis of Secondary Data	48
4.1.1	Nepalese Government Revenue Structure	48
4.1.2	Resource Gap in Nepal	51
4.1.3	Composition of Tax Revenue Structure in Nepal	52
4.1.4	Composition of Direct tax revenue	54
4.1.5	Composition of Income Tax Revenue	56
4.1.6	Contribution of Income Tax	59
4.1.7	Exemption Limit in Nepal	63
4.1.8	Income Tax Rate in Nepal	64
4.2	Presentation of Empirical data Analysis	69
4.2.1	Income Tax as Suitable Means of Raising Government Revenue	70
4.2.2	Necessity of Public Awareness Program	70
4.2.3	Contribution of Income Tax to National Revenue	71
4.2.4	Effectiveness of Income Tax Assessment Procedure	72
4.2.5	Suitability of Self-Tax Assessment System in Nepal	74
4.2.6	Self Tax Assessment Provision in the New Income Tax Act, 2058	75
4.2.7	Awareness about the Provision of Income Tax Assessment Method	77
4.2.8	Application of Jeopardy Assessment	78
4.2.9	Application of Amended Assessment Method	79
4.2.10	Problems on Income Tax Assessment Procedure in Nepal	81

4.2.11	Attitude towards the Time Limit for the File Return	82
4.2.12	Attitude towards Penalty for False Statement	83
4.2.13	Attitude towards Fine and Penalty for Non Submission of Account	83
4.2.14	Attitude towards Problems in Paying Income Tax	84
4.2.15	Tax Paying Habits and Taxpayer's Compliance	86
4.2.16	Effectiveness of Tax Administration in Tax Assessment	88
4.3	Major Findings of the Study	91
4.3.1	Finding of secondary data analysis	91
4.3.2	Finding of Empirical data analysis	93

CHAPTER – V SUMMARY, CONCLUSION AND RECOMMENDATION

5.1	Summary	95
5.2	Conclusion	97
5.3	Recommendations	99

BIBLIOGRAPHY

Appendices

LIST OF TABELS

Table No.	Title	Page No.
2.1	Application of tax accounting	32
3.1	Group of Respondents and size of sample	46
4.1	Composition of Total Revenue (Rs. in millions)	49
4.2	Resource Gap in Nepal	51
4.3	Trend and Composition of Tax Revenue	53
4.4	Composition of Direct Tax	55
4.5	Composition of Income Tax Revenue	56
4.6	Composition of Income Tax Revenue	57
4.7	Contribution of Income Tax to GDP, Total Revenue, Total Tax Revenue and Direct Tax Revenue	60
4.8	Exemption Limit in Nepal from Fiscal Year 1959/60 to 2010/11	63
4.9	Income Tax Rate In Nepal For Personal Income	65
4.10	Income Tax Rate in Nepal Partnership Firms, Corporation and Non- Residents	66
4.11	Registration of Taxpayers and Returns of Income for the Fiscal Year 2010/11	67
4.12	Detail of Assessment for the Fiscal Year 2010/11	68
4.13	Group of Respondents	69
4.14	Income Tax as Suitable Means of Raising Government Revenue	70
4.15	Necessity of Public Awareness Program	71
4.16	Satisfactory Contribution of Income Tax Revenue	71
4.17	Reasons for Unsatisfactory Contribution of Income Tax to National Revenue	72
4.18	Effectiveness of Income Tax Assessment Procedure	73
4.19	Reasons for Ineffectiveness of Income Tax Assessment Procedure	73
4.20	Suitability of Self-Tax Assessment System in Nepal	74
4.21	Reasons of Unsuitable of Self-Tax Assessment System in Nepal	75
4.22	Self Tax Assessment Provision in the New Income Tax Act, 20058	76
4.23	Improvement Regarding Self-tax Assessment Provision	76
4.24	Knowledge about Jeopardy Assessment Method	77
4.25	Application of Jeopardy Assessment	78
4.26	Major Causes that Make Jeopardy Assessment Unsatisfactory	78
4.27	Application of Amended Assessment Method	79

4.28	Circumstances in which Amended Assessment has been applied frequently	80
4.29	Problems on Income Tax Assessment Procedure in Nepal	80
4.30	Calculation of Correlation Coefficient	81
4.31	Time Limit for the File Return	82
4.32	Attitude towards Penalty for False Statement	83
4.33	Attitude towards Fine and Penalty for Non Submission of Account	84
4.34	Problems in Paying Income Tax	84
4.35	Calculation of Correlation Coefficient	85
4.36	Suggestions to Improve tax Paying Habit/Taxpayer's Compliance	86
4.37	Calculation of Correlation Coefficient	87
4.38	Effectiveness of Tax Administration in Tax Assessment	88
4.39	Reasons for Ineffective Tax Administration in Tax Assessment	89
4.40	Important Factors for Improvement of Income Tax Administration in Case of Tax Assessment Procedure	90

LIST OF FIGURE

Figure No.	Title	Page No.
4.1	Composition of Total Revenue (Rs. in millions)	50
4.2	Composition of Tax Revenue	54
4.3	Composition of Income Tax	58
4.4	Income Tax as a Percentage of GDP	61
4.5	Income Tax as a Percentage of Total Revenue	61
4.6	Income Tax as a Percentage of Total Tax Revenue	62
4.7	Income Tax as a Percentage of Direct Tax Revenue	62

ABBREVIATIONS

%	: Percentage
B.S.	: Bikram Sambat
CEDA	: Center for Economic Development and Administration
GDP	: Gross Domestic Product
GON	: Government of Nepal
F.Y.	: Fiscal year
IRD	: Inland Revenue Department
IRO	: Inland Revenue Office
MBS	: Masters of Business Studies
MOF	: Ministry of Finance
No.	: Number
PAN	: Permanent Account Number
Regd.	: Registration
TU	: Tribhuvan University
TDS	: Tax Deduction at Source
VAT	: Value Added Tax
WDR	: World Development Report