CONTRIBUTION OF LOCAL TAX TO THE TOTAL REVENUE OF FUNGLING MUNICIPALITY OF TAPLEJUNG DISTRICT

A Thesis

Submitted to Central Department of Economics

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In Partial Fulfillment of the Requirements

For the Degree of

Master of Arts

In

Economics

Submitted by

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LETTER OF RECOMMENDATION

This thesis entitled Contribution of Local Tax to The Total Revenue of Fungling

Municipality of Taplejung District has been prepared by Jharana Angdembe under

my supervision. I hereby, recommend this thesis for examination by the Thesis

Committee as a partial fulfilment of the requirements for the degree of Master of Arts in

Economics.

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APPROVAL LETTER

We certify that this thesis entitled Contribution of Local Tax to The Total Revenue of Fungling Municipality of Taplejung District submitted by Jharana Angdembe to Central Department of Economics, Faculty of Humanities and Social Sciences Tribhuvan University in partial fulfilment of the requirements for the degree of Masters of Arts in Economics has been found satisfactory in scope and quality. We here by accept this thesis as a part of the said degree.

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ABBREVIATIONS/ ACRONYMS

& : And

AT : Advertisement Tax

BT : Business Tax

CV : Coefficient of Variance

d.f. : Degree of Freedom

ET : Entertainment Tax

FMT : Fungling Municipality Taplejung

HCT : House and Compound Tax

HLR : House and Land Revenue

HRT : House Rent Tax

i.e. : that is

LT : Local Tax

MBS : Master of Business Studies

Rs. : Rupees

SD : Standard Deviation

TU : Tribhuvan University

VT : Vehicle Tax