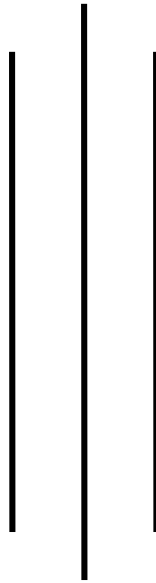


# **THE SCOPE OF TAX PLANNING UNDR INCOME TAX ACT, 2058**

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

***Submitted by:***  
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***In partial fulfillment of the requirement for the degree of***  
**Master of Business Studies (M.B.S.)**

**Saraswati Multiple Campus**  
**Thamel, Kathmandu, Nepal**  
**April, 2011**

## **RECOMMENDATION**

This is to certify that the thesis

*Submitted by:*

**Kaju Bikram Kunwar**

*Entitled:*

**THE SCOPE OF TAX PLANNING UNDER INCOME TAX ACT, 2058**

*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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## VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

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**TAX PLANNING SCOPE UNDER INCOME TAX ACT, 2058**

*and found the thesis is 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 requirements for Master's Degree in Business Studies (M.B.S.)*

### VIVA-VOCE COMMITTEE

Head of Department .....

Member (Thesis Supervisor) .....

Member (External Expert) .....

Member .....

Date:

## **DECLARATION**

I hereby declare that the work reported in this thesis entitled “*The Scope of Tax planning scope under income tax act, 2058*” submitted to the office of the dean, faculty of management, T.U. is my original work in the form of partial fulfillment of the requirements for the Degree of Masters of Business Studies (MBS) under the supervision of Lecturer Kul Prasad Pandey, Saraswati Multiple Campus, Kathmandu.

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## ACKNOWLEDGEMENT

"**The Scope of Tax Planning Under Income Tax act 2058** ", is the output of my sincere effort for the partial fulfillment for the requirement of Master of Business Studies (MBS). Through this piece of work, I have strived to present clear picture about tax planning system in Nepal and hereby would like to assure that the research is perfectly satisfactory and complete despite the some limitations and shortcomings. Those shortcomings and limitations may be because of limited time frame and resources. I am solely responsible for every thing- errors, omissions, good work and findings.

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Kaju Bikram Kunwar  
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## ABBREVIATION

A.D	-	Anno Domini
BS	-	Bikram Sambat
CGT	-	Capital Gain Tax
CEDA	-	Centre of Economic Development and Administration
F/Y	-	Fiscal Year
i.e.	-	That is
GDP	-	Gross Domestic Product
GON	-	Government of Nepal
I.Y	-	Income Year
IRD	-	Inland Revenue Department
ITA	-	Income Tax Act
ITR	-	Income Tax Rules
MOF/NG	-	Ministry of finance, Nepal Government
No.	-	Number
NRB	-	Nepal Rastra Bank
RS.	-	Rupees
TU	-	Tribhuvan University
TE	-	Tax Experts
TA	-	Tax Administrator
TP	-	Tax payers
VAT	-	Value Added Tax
&	-	And