

**INCOME TAX COLLECTION FROM
COMMERCIAL BANKS TO TOTAL REVENUE
IN NEPAL
A THESIS**

Submitted By:

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RECOMMENDATION

This is to certify that the thesis submitted by

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Entitled:

“Income tax collection from commercial banks to total revenue in Nepal”

has been prepared as approved by this Department in the prescribed format of Faculty of Management, Tribhuvan University and is forwarded for examination.

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VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

Presented by

Gopal Jakibanjar

Entitled:

“Income tax collection from commercial banks to total revenue in Nepal”

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

Viva-Voce Committee:

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DECLARATION

I hereby declare that the thesis "Income tax collection from commercial bank to Total revenue in Nepal" submitted to the office of Dean, the Faculty of Management, Tribhuvan University is my original work done for the partial fulfillment of requirements for the Master of Business Studies (MBS) under the supervision of Associate professor **Mr. Surendra Keshar Amatya**, Lecturer of Nepal Commerce Campus.

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ABBREVIATIONS

ABBS	: Anywhere Branch Banking System
ADBL	: Agriculture Development Bank Limited
AGM	: Annual General Meeting
ATM	: Automatic Teller Machine
B.S.	: Bikram Sambat
BOK	: Bank of Kathmandu
CB	: Commercial Bank
CEO	: Chief executive Officer
CTZBL	: Citizens Bank International Limited.
CV	: Coefficient of Variation
EBL	: Everest Bank Limited
EPF	: Employees Provident Fund
GDP	: Gross domestic Production
HBL	: Himalayan Bank Limited
IRD	: Inland Revenue Department
IRO	: Inland Revenue Offices
ITA	: Income Tax Act
KBL	: Kumari Bank Limited
LBL	: Lumbini Bank Limited
IFC	: International Finance Corporation
MOF	: Ministry Of Finance
NABIL	: Nepal Arab Bank Limited
NBL	: Nepal Bank limited
NCC	: Nepal Commerce Campus
NGBL	: Nepal Grindlays Bank Ltd.
NIC	: Nepal Industrial & Commercial Bank
NRB	: Nepal Rastra Bank

PAN : Permanent Account Number

RBB : Rastriya Banijya Bank

SBI : Nepal SBI Bank Limited

SCBNL: Standard Chartered Bank Nepal Limited

S.D. : Standard Deviation

SYD : Sum of Year digit

TIN : Taxpayer Identification Number

TU : Tribhuvan University

VAT : Value added Tax