

**INCOME TAX CONTRIBUTION OF CORPORATE  
SECTOR**

**(With special reference to Nepal Telecom)**

**By**

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*In partial fulfillment of the requirement for the degree of  
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# **RECOMMENDATION**

This is to certify that the thesis

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Entitled:

**INCOME TAX CONTRIBUTION OF CORPORATE SECTOR**

**(With special reference To Nepal Telecom)**

*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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We have conducted the viva –voce of the thesis presented

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**(With special reference to Nepal Telecom)**

*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 Contribution of Corporate Sector (With special reference to Nepal Telecom)**” 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 Dr.**Gopinath Regmi** of Central Department of Management, T.U.

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Bishnu Kumar Rijal

Researcher

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## ABBREVIATIONS

A/C	- Accounts
CDM	- Central Department of Management
FY	- Fiscal Year
GDP	- Gross Domestic Product
GNP	- Gross National Product
HMG	- His Majesty Government
IRD	- Inland Revenue Department
IT	- Information Technology
ITA	- Income Tax Act
Ltd	- Limited
MBS	- Master in Business Studies
MOF	- Ministry of Finance
NG	- Nepal Government
No.	- Number
NRB	- Nepal Rastra Bank
PAN	- Permanent Account Number
PEs	- Public Enterprises
RTC	- Revenue Training Center
SEZ	- Special Economic Zone
TDS	- Tax Deduction at Source
TU	- Tribhuvan University
USA	- United States of America

VAT - Value Added Tax

VDC - Village Development Committee

WBR - World Bank Report