

**A STUDY ON COMPOSITION OF NEPALESE TAX  
REVENUE AND ITS EFFECTIVENESS IN NEPAL**

**Submitted By:**

Gokul Pandey

Shanker Dev Campus

Campus Roll No: 1565/064

TU Registration No:7-2-49-748-2004

2<sup>nd</sup> Year Exam Roll No. 390077

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## RECOMMENDATION

This is to certify that the Thesis

Submitted by:  
**Gokul Pandey**

Entitled:

### **A STUDY ON COMPOSITION OF NEPALESE TAX REVENUE AND ITS EFFECTIVENESS IN NEPAL**

*has been prepared as approved by this department in the prescribed format of the  
Faculty of Management. This thesis is forwarded for examination*

.....  
Lect. Kapil Khanal  
(Thesis Supervisor)

.....  
Prof. Bishwesor Man Shrestha  
(Head of Research Department)

.....  
Asso. Prof. Prakash Singh Pradhan  
(Campus Chief)

# VIVA-VOCE SHEET

We have conducted the viva-voce of the thesis presented

Submitted By

**Gokul Pandey**

Entitled:

**A STUDY ON COMPOSITION OF NEPALESE TAX REVENUE  
AND ITS EFFECTIVENESS IN NEPAL**

*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 fulfilment of the requirement for the Degree of Master's in Business Studies (M.B.S.)*

**Viva-Voce Committee**

Head, Research Department .....

Member (Thesis Supervisor) .....

Member (External Expert) .....

## **DECLARATION**

I hereby, declared that this thesis "**A Study on Composition of Nepalese Tax Revenue and its Effectiveness in Nepal**" Submitted to the office of the Dean, Faculty of Management, Tribhuvan University is my original work. This work has been carried out the form of partial fulfilment of the requirements for the Master's Degree of Business Studies (M. B.S.) under the supervision of Lecturer Kapil Khanal of Shanker Dev Campus, Tribhuvan University.

.....

Gokul Pandey

Shanker Dev Campus

Campus Roll No: 1565/064

T.U. Regd. No: 7-2-49-748-2004

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Gokul Pandey  
Researcher

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## **ABBREVIATIONS**

A.D.	Anno Domini
BS	Bikram Sambat
CBS	Central Bureau Statistics
DDG	Deputy Director General
DG	Director General
e.g.	For Example
Etc.	Etcetera
FY	Fiscal Year
GDP	Gross Domestic Product
i.e.	That is
IRD	Inland Revenue Department
IRO	Internal Revenue Office
ITR	Income Tax Return
LTO	Large Taxpayer's Office
MBS	Master of Business Studies
MOF	Ministry of Finance
NRB	Nepal Rastra Bank
PAN	Permanent Account Number
R&D	Research and Development
S. No	Serial Number
TIN	Tax Payer Identification Number
TU	Tribhuvan University
TDS	Tax Deductible at Source
US	United States
VAT	Value Added Tax