

**TAXATION IN NEPAL: WITH SPECIAL
REFERENCE TO LAND REVENUE
AND
LAND REGISTRATION TAX**

A THESIS

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RECOMMENDATION

This is to certify that the thesis

**Submitted by
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Entitled:

"Taxation in Nepal: With Special Reference to Land Revenue and Land Registration
Tax"

**Has been prepared as approved by this Department in the prescribed format of the
Faculty of Management, Tribhuvan University. This thesis is forwarded for
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VIVA-VOCE SHEET

We have recommended the viva-voce examination of the thesis.

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And found the thesis to be original work of the student and written according to the prescribed format of Faculty of Mangement, Tribhuwan University. We recommend the thesis to be accepted as partial fulfillment of the requirements of the Degree of Master of Business Studies (M.B.S.)

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DECLARATION

I hereby declare that the thesis entitled, "**Taxation In Nepal: With Special Reference to Land Revenue and land Registration Tax**" submitted to the Office of the Dean, Faculty of Management, Tribhuvan University is my original work, It is prepared as the partial fulfillment of the requirement of the Degree of Master of Business Studies (M. B. S.) under the supervision of Professor **Mr. Kamal Dip Dhakal** Shanker Dev Campus, Tribhuvan University.

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ABBREVIATIONS

B.C.	-	Before Christ
B.S.	-	Bikram Sambat
CBS	-	Central Bureau of Statistics
CT	-	Column Total
DDC	-	District Development Committee
F/Y	-	Fiscal Year
GDP	-	Gross Domestic Product
GoN	-	Government of Nepal
MBS	-	Master of Business Studies
Ph.D.	-	Philosophy of Doctor
T.U.	-	Tribhuvan University
USA	-	United States of America
VAT	-	Value Added Tax
VDC	-	Village Development Committee
%	-	Percentage