

**A CASE STUDY OF
INCOME STRUCTURE IN NEPAL**

Submitted by:

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Degree of Master of Business Studies (MBS)***

Submitted to:

**Office of the Dean
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RECOMMENDATION

This is to certify that the thesis:

Submitted by:

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Entitled:

A case study of Income Structure in Nepal

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

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VIVA -VOCE SHEET

We have conducted the viva-voce of the thesis

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And found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for

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DECLARATION

I hereby declare that the thesis entitled “**A case study of Income Structure in Nepal**” has been submitted to Central Department of Management, Tribhuwan University is my own created work reported in the form of partial fulfillment of the requirement of Master's of Business studies (M.B.S.) course under the guidance of respected teacher supervisor **Prof. Dr. Pusparaj Kandel** lecturer of Central Department of Management Kritipur Kathmandu.

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The entitled thesis A Case Study of Income Structure of Nepal has been prepared for the partial fulfillment of the requirement of Master's Degree of Business Studies (M.B.S) under the Faculty of Management, Tribhuvan University, is based on research models involving the use of quantitative as well as qualitative aspect of Disbursement and Collection.

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Thank You

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Abbreviations

CBS:	Central Bureau of Statistics
CEDA:	Centre for Economic Development and Administration
CITR:	Corporate Income Tax Revenue
DG:	Director General
DTR:	Direct Tax Revenue
FY:	Fiscal Year
GDP:	Gross Domestic Product
GON:	Government of Nepal
i.e.:	That is
IDT:	Indirect Tax
IRD/N:	Inland Revenue Department, Nepal
IRO:	Inland Revenue Office
ITA:	Income Tax Act
ITA:	Income Tax Administration
MOF:	Ministry of Finance
NRB:	Nepal Rastra Bank
R&D:	Research and Development
Rs.:	Rupees
SAARC:	South Asian Association for Regional Cooperation
TDS:	Tax Deducted at Source
TTR:	Total Tax Revenue
TU:	Tribhuvan University
VAT:	Value Added Tax
WTO:	World Trade Organization