EVALUATION OF EXISTING TAX INCENTIVE PROVISIONS FOR INDUSTRIAL SECTOR UNDER INCOME TAX ACT, 2058

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RECOMMENDATION

This is to certify that the Thesis

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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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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

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DECLARATION

I hereby declare that the work reported in this thesis entitled "Evaluation of Existing Tax Incentive Provisions for Industrial Sector Under Income Tax Act, 2058" **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 Master Degree in Business Studies (MBS) under the supervision of** Prof. Dr. Kamal Deep Dhakal **of Shanker Dev Campus.**

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TABLE OF CONTENTS

Recommendation

Viva Voce Sheet

Declaration

Acknowledgement

Table of Contents

List of Tables

Abbreviations

Page No.

CHAPTER - I INTRODUCTION

1.1 General Background 1 1.2

Statement of the Problems 2

1.3 Objectives of the Study 3

1.4 Scope of the Study 4

1.5 Research Methodology 4

1.6 Limitations of the Study 4

1.7 Organization of the Study 5

CHAPTER – II REVIEW OF LITERATURE

2.1 Conceptual Framework 6

2.1.1 Meaning of Tax 6

2.1.2 Classification of Taxes 7

2.1.2.1 Direct Tax 7

2.1.2.2 Indirect Tax 7
2.2 Income Tax 8
2.3 Evolution of Taxation 10
2.3.1 Taxation in Ancient Nepal 11
2.3.2 Taxation in Unified Nepal (1768–1846) 11
2.3.3 Taxation in Rana Regime (1846–1950A.D.) 12
2.3.4 Income Tax in Modern Nepal 12
2.4 Gradual Developmental of Income Tax Act and Laws 13
2.4.1 Business Profit and Remuneration Tax Act, 1960 (2017 B.S.) 13
2.4.2 Income Tax Act, 1962 (2019) 14
2.4.3 Income Tax Act, 1974 (2031) 15
2.4.4 Income Tax Act, 2002 (2058) 15
2.5 Tax Incentives 17
2.5.1 Concept of Tax Incentives 17
2.5.2 Tax Incentives in Nepal 17
2.5.3 Types of Tax Incentives 19
2.5.3.1 Investment Allowance 19
2.5.3.2 Investment Tax Credit 20
2.5.3.3 Tax Holiday 20
2.5.3.4 Accelerated Depreciation 20
2.5.3.5 Set off and Carry Forward of Losses 21
2.5.3.6 Incentives for Development of Specified Areas 21
2.5.3.7 Incentives for Research and Development 21
2.5.3.8 Incentives to Install Pollution Control Devices 22
2.5.3.9 Export Incentives 22
2.5.3.10 Amortization of preliminary Expenses 22
2.5.3.11 Employment Incentives 22

2.6 Specimen for Calculation of Income from Industry as per ITA 2058 22
2.7 Legal Provision 24
2.7.1 An Analysis of Tax Incentives and Facilities 24
2.7.1.1 Tax Concessions Available to Certain Special Industries 24
2.7.1.2 Tax Concession to a Special Industry Having Six Hundred or More Employees {Section 11(3)(a)} 25
2.7.1.3 Tax Concession to Special Industries Established in Different Areas 26
2.7.1.3.1 Tax Concession in Remote Area {Section 11(3) (b)} 26
2.7.1.3.2 Tax Concession in Undeveloped Area {Section 11(3) (b)} 27
2.7.1.3.3 Tax Concessions in Underdeveloped Area {Section 11(3) (b) 28
2.7.1.4 Accelerated Depreciation Facilities Available to Certain Special Industries {Section 19, Schedule - 2} 29
2.7.1.5 Pollution Control Cost {Section 17} 30
2.7.1.6 Research and Development Cost {Section 18} 31
2.7.1.7 Carry forward and Set off of Industrial Losses {Section 20} 31
2.8 Review of Related Materials 32
2.8.1 Review of Research Reports and Articles 32
2.8.2 Review of Books 35

2.8.3 Review of Thesis 36

CHAPTER – III RESEARCH METHODOLOGY

3.1 Research Design 40

3.1.1 Analytical Research 40

3.1.2 Descriptive Research 40

3.1.3 Empirical Investigation 41

3.2 Populations and Samples 41

3.3 Nature and Sources of Data 41

3.4 Selection of the Respondents 41

3.5 Data Collection Procedure 42

3.6 Procedure for Processing and Analysis of Data 42

3.7 Weight of the Choice 42

3.8 Respondents' Profile 43

CHAPTER – IV DATA PRESENTATION AND ANALYSIS

4.1 Analysis of Secondary Data 44

4.1.1 Composition of National Revenue 44

4.1.2 Composition the Tax Revenue 46

4.1.3 Composition of Direct Tax 47

4.2 Empirical Investigation 49

4.2.1 Introduction 49

4.3 Major Findings 72

CHAPTER – V SUMMARY, CONCLUSION AND RECOMMENDATION

5.1 Summary 75

5.2 Conclusion 77

5.3 Recommendations 78

Bibliography

LIST OF TABLES

Table No.	Title	Page No.
3.1	Group of Respondents and Sample Size	41
3.2	Respondents' Profile	43
4.1	Sources of National Revenue from FY 2000/01 to 2007/08	45
4.2	Structure of Tax Revenue from Fiscal Year 2000/01 to2007/08	46
4.3	Structure of Direct Tax and Their Percent to Direct Tax	48
4.4	Groups of the Respondents	50
4.5	Sufficiency of Tax Incentives	50
4.6	Tax Planning as a tool of Reducing Financial Burden	53
4.7	Sufficient Scope of Tax Planning in Industrial Organizations	55
4.8	The Incentives That Are Provided by ITA to the industries	57
4.9	Positive Relation between Tax Planning and Tax Incentives	58
4.10	Additional requirement of tax incentives	60
4.11	Opinions about the Causes of not widely Using of Tax Planning	63
4.12	Difficulties to Plan Tax because of Complicated or Impractical Tax Incentives	65
4.13	Helpfulness of Tax Incentives Provision for Making Tax Planning	67
4.14	Opinion about Facilities to Invest in Rural Areas of Nepal	67
4.15	Tax Planning Trend in Industrial Sector of Nepal	69
4.16	Opinion about 10 yrs. tax rebate period	70
4.17	Opinion Regarding Required Tax Rebate Period	71
4.18	Opinion Regarding the other Industry Which Should be Included in Special Industry	72

ABBREVIATIONS

B.S.	:	Bikram Sambat
DT	:	Direct Tax
Etc	:	Etcetra
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
GON	:	Government of Nepal
HLT	:	House and Land Tax
i.e.	:	That Is
IRD	:	Inland Revenue Department
IT	:	Income Tax
ITA	:	Income Tax Act
MOF	:	Ministry of finance
Nos.	:	Numbers
PCC	:	Pollution Control Cost
R&D	:	Research and development
TE	:	Tax Expert
TP	:	Tax Payer
TU	:	Tribhuvan University
VIZ	:	Versus