Contribution of Income Tax in Revenue of Government of Nepal

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In partial fulfillment of the requirement for the degree of Master of Business Studies (M.B.S.)

Kathmandu, Nepal

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RECOMMENDATION

This is to certify that the thesis

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Entitled

Contribution of Income Tax to Government Revenue of Nepal

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

Prof. Dr. Kamal Deep Dhakal (Thesis Supervisor)	Prof. Bishweshor Man Shrestha (Head, Research Department)	Prof. Dr. Kamal Deep Dhakal (Campus Chief)



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VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis presented by

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

Master of Business Studies (M.B.S.)

Viva-voce Committee

Head, Research Department	
Member (Thesis Supervisor)	
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DECLARATION

I hereby declare that this thesis entitled "Contribution of Income Tax in Revenue of Government of Nepal" submitted to Office of Dean, Faculty of Management, Tribhuvan University, is my original work as partial fulfillment of requirement for the Degree of Master of Business Studies (M.B.S.), which is prepared under the supervision of Dr. Kamal Deep Dhakal, Professor of Shanker Dev Campus.

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T.U. Reg. No.: 7-2-39-46-2000 2nd Year MBS Roll No.: 3864 Acknowledgement

This study is mainly concerned with an analysis of role of income tax in Government

revenue generation in Nepal. Various research and studies have been made in the

income tax related field. Seeing the lack of the study in collection of income tax

revenue in details, this study is mainly concentrated on the strategic role of income

taxation for revenue collection in a more specific way.

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ABBREVIATION

A. No. Area Number

ACCA Association of Chartered Certified Accountant

C.A. Chartered Accountant

C.T.O. Chief Tax Officer

Co. Company

FCA Fellow Chartered Accountant

FY Fiscal Year

GON Government of Nepal

ICAN Institute of Chartered Accountant of Nepal

IRD Inland Revenue Department

IRO Inland Revenue Office

Ltd. Limited

LTO Large Taxpayers Office

MOF Ministry of Finance

NRB Nepal Rastra Bank

Pvt. Private

S. No. Serial Number

T.O. Tax Officer