

TAX AUDITING SYSTEM IN NEPAL

A THESIS

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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 Faculty of Management. This thesis is forwarded for examination.

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DECLARATION

I hereby declare that the work reported in this thesis entitled **Tax Auditing System in Nepal** have submitted to Faculty of Management, Tribhuvan University is my Original work. It is done in the form of partial fulfillment for the Master's of Business Studies (M.B.S) under the supervision and guidance of Mr. Shiva Prasad Pokharel, Head of Research Department of Patan Multiple Campus.

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ABBREVIATIONS

CBS	Central Bureau of Statistics
DT	Direct Tax
DTR	Direct Tax Revenue
FY	Fiscal Year
GDP	Gross Domestic Product
GON	Government of Nepal
Govt.	Government
ICAI	Institute of Chartered Accountants of India
ICAN	Institute of Chartered Accountants of Nepal
IDT	Indirect Tax
IRD	Inland Revenue Department
IRO	Inland Revenue Office
IT	Income Tax
ITA	Income Tax Act
MOF	Ministry of Finance
NRB	Nepal Rastra Bank
OAG/N	Office of Auditor General/Nepal
OECD	Organization for Economic Development and Cooperation
PAN	Permanent Accounts Number
SAARC	South Asian Association of Regional Cooperation
T.U.	Tribhuvan University
VAT	Value Added Tax
W.T.O.	World Trade Organization