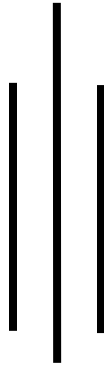


A Comparative Study on Contribution of Direct Tax and Indirect Tax to National Revenue of Nepal



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VIVA -VOCE SHEET

Submitted by:
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Entitled

**A Comparative Study on Contribution of Direct Tax and Indirect Tax to
National Revenue of Nepal**

We have conducted the viva-voce examination of the thesis 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

Master's Degree in Business Studies (M.B.S.)

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**A Comparative Study on Contribution of Direct Tax and Indirect Tax to National Revenue of Nepal**” submitted to Shanker Dev Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master of Business Studies under the supervision of **Dr. Kamal Deep Dhakal**, Associate Professor Of Shanker Dev Campus.

.....

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As the partial fulfillment of the MBS degree, I have prepared this report. During the course, I worked with sincerity, honesty and diligently, as far as possible. But beside my continual efforts, I also got unforgettable support from different people and parties. I am extremely grateful and overwhelmed by their support while completing my work.

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Dipendra Raman Neupane

Researcher

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ABBERRVIATION

AD	: Anno Domini.
BBS	: Bachelor of Business Studies.
CEDA	: Center of Economic Development and Administration.
CITR	: Corporate Income Tax Revenue.
DT	: Direct Tax.
DTR	: Direct Tax Revenue.
FDI	: Foreign Direct Investment.
Fig.	: Figure.
FY	: Fiscal Year.
GDP	: Gross Domestic Product.
Govt.	: Government.
i.e.	: That is.
IDT	: Indirect Tax.
IRD/N	: Inland Revenue Department Nepal.
IT	: Income Tax.
ITA	: Income Tax Act.
Ltd.	: Limited.
MBS	: Master in Business Studies.
MIEF	: Medium Term Expenditure Framework.
No.	: Number.
NRB	: Nepal Rastra Bank.
PAN	: Permanent Account Number.
Pvt.	: Private.
R&D	: Research and Development.
r	: Correlation.

Rs. : Rupees.
S.N. : Serial Number.
T.U. :Tribhuwan University.
VAT : Value Added Tax.
VOL : Volume.
W.T.O : World Trade Organization.
& : and.