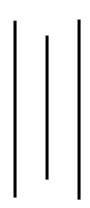
AN ANALYTICAL STUDY ON HOUSE AND LAND (PROPERTY) TAX

(With reference to Damak Municipality, Jhapa)

By TIKA RAM SHRESTHA Shanker Dev Campus

T.U. Regd. No.: 7-2-465-35-2003 Campus Roll No.: 1156/063

A Thesis Submitted to:
Office of the Dean
Faculty of Management
Tribhuvan University



In partial fulfillment of the requirement for the degree of Master of Business Studies (MBS)

Kathmandu, Nepal August 2010

RECOMMENDATION

This is to certify that the thesis

Submitted by:

TIKA RAM SHRESTHA

Entitled:

AN ANALYTICAL STUDY ON HOUSE AND LAND (PROPERTY) TAX

(With reference to Damak Municipality, Jhapa)

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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VIVA-VOCE SHEET

We have conducted the viva –voce of the thesis presented

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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 the degree of

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DECLARATION

I hereby declare that the work reported in this thesis entitled "An Analytical Study on House and Land (Property) Tax (With reference to Damak Municipality, Jhapa)" 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 degree of Master of Business Studies (MBS) under the supervision of Prof. Dr. Kamal Deep Dhakal and Romakant Bhattarai of Shanker Dev Campus, T.U.

.....

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This study is mainly concerned with the "An Analytical Study of House and Land (Property) Tax: With Reference to Damak Municipality, Jhapa". The property tax plays a vital role and it helps to build and maintain local Government.

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Tika Ram Shrestha

ABBREVIATIONS

% : Percent

& : And

 \bar{x} : Mean of X

AMDA : Association of Medical Doctors of Asia

B.S. : Bikram Sambat

CBS : Central Bureau of Statistics

CEDA : Center for Economic Development and

Administration

CR : Coverage Ratio

DDC : District Development Committee

DM. : Damak Municipality

Etc. : Etcetera

FY : Fiscal Year

GDP : Gross Domestic Product

GON : Government of Nepal

H&L : House and Land

i.e. : That is

IOM : International Organization for Migration

IRD : Inland Revenue Department

KMC : Kathmandu Metropolitan City

LSG : Local Self-Government

LSMC : Lalitpur Sub Metropolitan City

LWF : Lutheran World Federation

MBS : Master of Business Studies

Mgmt. : Management

Mis. : Miscellaneous

MLD : Ministry of Local Development

MOS : Ministry of Finance

MTM : Madhyapur Thimi Municipality

No. : Number

NRCS : Natural Resources Consenation Service

Rs. : Rupees

S.N. : Serial Number

Sec. : Section

SLG : Self Local Government

Sq. ft. : Square feet

TR : Tax Ratio

TR : Total Revenue

TU : Tribhuvan University

U.S.A. : United State of America

UNHCR : United Nations High Commissioner for Refugees

VAT : Value Added Tax

VDC : Village Development Committee

: Summation

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