

A Study on Awareness of Sole Proprietors towards Income Tax and VAT in Kathmandu District

A Thesis

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RECOMMENDATION

This is to certify that the thesis

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Entitled

“A Study on Awareness of Sole Proprietors Towards Income Tax and
VAT in Kathmandu District”

has been prepared as approved by this Department in the prescribed format of the
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VIVA-VOCE SHEET

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

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A Study on Awareness of Sole Proprietors Towards Income Tax
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And founded 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 Master's Degree in Business Studies (MBS).

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DECLARATION

I hereby declare that the field work reported in this thesis entitled “A Study on Awareness of Sole Proprietors Towards Income Tax and VAT in Kathmandu District” submitted to Shankar Dev Campus, Faculty of Management, Tribhuwan University is my original work done in the requirement of Master’s Degree in Business Studies (MBS) under the guidance and supervision of Prof. Dr. Kamal Deep Dhakal of Shankar Dev Campus, Tribhuwan University. Any error of omission in this research is entirely on my own.

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ABBREVIATION

BS	:	Bikram Sambat
Co	:	Company
GNP	:	Gross National Product
GON	:	Government of Nepal
ITA	:	Income Tax Act
ITR	:	Income Tax Regulations
IRD	:	Inland Revenue Department
IRO	:	Inland Revenue Office
ICAN	:	Institute of Chartered Accountant of Nepal
Ltd.	:	Limited
MODVAT	:	Modified Value Added Tax
PC	:	Pollution Control
Pvt.	:	Private
R&D	:	Research and Development
SN	:	Serial Number
SAARC	:	South Asian Association for Regional Co-operation
SAFTA	:	South Asian Free Trade Association
T I	:	Tax Invoice
TU	:	Tribhuwan University
TDS	:	Tax Deducted at Source
USA	:	United State of America
USAID	:	United State Agency for International Development
VAT	:	Value Added Tax
WTO	:	World Trade Organization