

A STUDY ON TAX ADMINISTRATION IN NEPAL

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***In partial fulfillment of the requirement for the degree of
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RECOMMENDATION

This is to certify that the thesis

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**A Study on Tax Administration in Nepal**” 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** of Shanker Dev Campus, T.U.

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ABBREVIATIONS

B.S	:	Bikram Sambat
CA	:	Chartered Accountant
DDG	:	Deputy Director General
DP	:	Gross Domestic Product
F/Y	:	Fiscal Year
G	:	Director General
GON	:	Government of Nepal
Govt	:	Government
ICAN	:	Institute of Chartered accountants of Nepal
INGOs	:	Institutional of Non Government Organizational
IRD	:	Inland Revenue Department
ITA	:	Income Tax Act
LTO	:	Large Taxpayer Office
MoF	:	Ministry of Finance
NGOs	:	Non-Government Organization
NO	:	Number
PANS	:	Permanent Account Number
PEs	:	Public Enterprises
RO	:	Inland Revenue Office
S.N	:	Serial Number
SAARC	:	South Asian Association of Regional Co-operation
T.U	:	Tribhuvan University
TO	:	Chief Tax Officer
TP	:	Tax Payer
VAT	:	Value Added Tax