

**A STUDY ON CONTRIBUTION ON INCOME TAX FROM
COMMERCIAL BANKS AND FINANCE COMPANIES
TO THE GOVERNMENT REVENUE OF NEPAL**

By

MOHAN RAJ GIRI

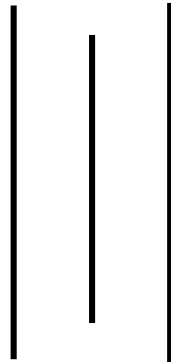
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RECOMMENDATION

This is to certify that the thesis

Submitted by:

MOHAN RAJ GIRI

Entitled:

**A STUDY ON CONTRIBUTION ON INCOME TAX FROM
COMMERCIAL BANKS AND FINANCE COMPANIES TO
THE GOVERNMENT REVENUE OF NEPAL**

*has been prepared as approved by this Department in the prescribed format of
the Faculty of Management. This thesis is forwarded for examination.*

.....
Prof. Dr. Kamal Deep Dhakal
(Thesis Supervisor)

.....
Prof. Bishweshor Man Shrestha
(Head, Research Department)

.....
Prof. Dr. Kamal Deep Dhakal
(Campus Chief)

VIVA-VOCE SHEET

We have conducted the viva –voce of the thesis presented

By

MOHAN RAJ GIRI

Entitled:

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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*

Master of Business Studies (MBS)

Viva-Voce Committee

Head, Research Department

Member (Thesis Supervisor)

Member (External Expert)

DECLARATION

I hereby declare that the work reported in this thesis entitled “**A STUDY ON CONTRIBUTION ON INCOME TAX FROM COMMERCIAL BANKS AND FINANCE COMPANIES TO THE GOVERNMENT REVENUE OF 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 **Professor Dr. Kamal Deep Dhakal** of Shanker Dev Campus, T.U.

.....
MOHAN RAJ GIRI
Shanker Dev Campus
Campus Roll No. : 2077/062

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This study is mainly concerned with a contribution of income Tax by commercial banks and finance companies to the government revenue. Various research and studies have been made in the income tax related field. Most of them are concentrated on legal, administrative and assessment procedure of income tax in Nepal. Very few of the research studies have given detail information and a comparative and analysis of the role and problems of the income tax in Nepal. Seeing the lack of the study in collection of income tax revenue in details, this study mainly concentrated on the strategic role of income taxation for revenue collection in a more specific way.

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ABBREVIATIONS

AD	Anno Domini
B.S	Bikram Sambat
CEDA	Center for Economic Development and administration
DT	Direct Tax
Dr.	Doctor
DG	Director General
Eg	For Example
Etc	And the other
Fy	Fiscal Year
GDP	Gross Domestic Product
HMG	His Majesty's Government of Nepal
IRD	Internal Revenue Department
i.e	That is
ktm	Kathmandu
Ltd	Limited
LTO	Local Tax Office
MOF	Ministry of Finance
Mr.	Mister
Mrs.	Misses
No.	Number
Pvt.	Private
Rs.	Rupees
S.N	Serial Number
TU	Tribhuvan University
VAT	Value Added Tax
Vol	Volume
\$	US dollar
OECD	Organization for Economic Cooperation & Development

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