

Provisions for Special Industries in Nepal *(with reference to Income Tax Act 2002)*

A Thesis

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RECOMMENDATION

This is to certify that the Thesis Report

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Entitled

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(with reference to Income Tax Act 2002)

has been prepared in the form required for the fulfillment of the partial requirement for the Masters Degree in Business Studies of the Faculty of Management. The student has gone through the prescribed format of Faculty of Management. This thesis is forwarded for examination.

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Date:

VIVA VOCE SHEET

We have conducted the Viva Voce examination of the thesis presented by

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Entitled

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and found that the thesis to be the original work of the student and written according to prescribed format. We recommend the thesis to be accepted as partial fulfilment of the requirement for Masters Degree om Business Studies (MBS).

Viva-Voce Committee

Chairperson, Research Committee :

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LIST OF ABBREVIATION

AETR	-	Average Effective Tax Rate
BS	-	Bikram Sambat
CA	-	Charter Accountant
DTR	-	Direct Tax Revenue
e.g.	-	Example
FY	-	Fiscal Year
GDP	-	Gross Domestic Product
Govt.	-	Government
H_1	-	Alternative Hypothesis
HMG	-	His Majesty's Government
HMG/N	-	His Majesty's Government of Nepal
H_0	-	Null Hypothesis
i.e.	-	That is
Ind. TR	-	Individual Tax Revenue
IRD	-	Inland Revenue Department
IROs	-	Inland Revenue Offices
ITA	-	Income Tax Act
LDC	-	Least Developed Countries
LRR	-	Land Revenue and Registration Tax
MA	-	Master of Arts
MBS	-	Master of Business Studies
MERT	-	Marginal Effective Tax Rate
MOF	-	Ministry of Finance
NG	-	Nepal Government

NGOs	-	Non Government Organizations
NIDC	-	Nepal Industrial and Development Corporation
NRB	-	Nepal Rastra Bank
NTR	-	Non Tax Revenue
PAN	-	Permanent Account Number
PCC	-	Pollution Control Cost
PCI	-	Per Capita Income
PT	-	Property Tax
R & D	-	Research and Development
Rs.	-	Rupees
RT	-	Remmuneration Tax
T I T	-	Total Indirect Tax
T. U.	-	Tribhuvan University
TIN	-	Taxpayer Identification Number
UDCs	-	Under Developing Countries
UN	-	United Nations
VAT	-	Value Added Tax
WDR	-	World Development Report
WTO	-	World Trade Organization
&	-	And