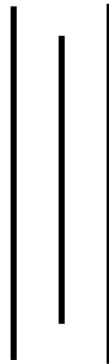


**TAX PAYER'S ATTITUDE TOWARDS EXEMPTIONS AND  
DEDUCTIONS UNDER INCOME TAX ACT 2058**

**By**  
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**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 (M.B.S)*

**Kathmandu, Nepal**  
**April, 2009**

## **RECOMMENDATION**

This is to certify that the Thesis

Submitted by:

**UPENDRA KUMAR SUBEDI**

Entitled:

**TAX PAYER'S ATTITUDE TOWARDS EXEMPTIONS AND  
DEDUCTIONS UNDER INCOME TAX ACT 2058**

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

.....  
**Dr. Kamal Deep Dhakal**

**(Thesis Supervisor)**

.....  
**Dr. Kamal Deep Dhakal**

**(Campus Chief)**

## VIVA-VOCE SHEET

We have conducted the viva –voce of the thesis presented

by

**UPENDRA KUMAR SUBEDI**

Entitled:

**TAX PAYER'S ATTITUDE TOWARDS EXEMPTIONS AND  
DEDUCTIONS UNDER INCOME TAX ACT 2058**

*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*

**Master Degree of Business Studies (M.B.S.)**

### Viva-Voce Committee

Head, Research Department .....

Member (Thesis Supervisor) .....

Member (External Expert) .....

**TRIBHUVAN UNIVERSITY**

**Faculty of Management**

**Shanker Dev Campus**

**DECLARATION**

I hereby declare that the work reported in this thesis entitled “**TAX PAYER'S ATTITUDE TOWARDS EXEMPTIONS AND DEDUCTIONS UNDER INCOME TAX ACT 2058**” 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 Master’s Degree in Business Study (M.B.S.) under the supervision of **Dr. Kamal Deep Dhakal** of Shanker Dev Campus.

.....  
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