

**A STUDY OF  
INCOME TAX EXEMPTIONS AND DEDUCTIONS  
IN NEPAL**

**A Thesis**

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**DECLARATION**

I hereby declare that the work reported in this thesis entitled " **A Study of Income Tax Exemptions and Deductions in Nepal** " submitted to Global College of Management, faculty of management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirement for Master's Degree of Business Study (MBS) under the supervision of **Prof. Dr. Madhav Raj Koirala**, Lecturer of Global College of Management.

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## ABBREVIATIONS

A.D.	: Anno Domini
B.S.	: Bikram Sambat
CEDA	: Center for Economic Development and Administration
DDC	: Dairy Development Corporation
Dr.	: Doctor
DT	: Direct Tax
e.g.	: Example Granta or For Example
ed.	: edition
eds.	: Editors
et al.	: and others
etc.	: and the other
FDB	: Forest Development Board
FNCCI	: The Federation of Nepalese Chamber of Commerce and Industry
Fy	: Fiscal year
GON	: Government of Nepal
GDP	: Gross Domestic Product
i.d.	: the same
i.e.	: that is
I.T.	: Income Tax
ibid	: in the same place; from the same work given immediately
IRD	: Inland Revenue Department
Ktm.	: Kathmandu
Ltd.	: Limited
MBA	: Master in Business Administration

MBS	: Master of Business Studies
MOF	: Ministry of Finance
Mr.	: Mister
Mrs.	: Mistress
No.	: Number
PP	: Page(s)
Pvt.	: Private
Rs.	: Rupees
S.N.	: Serial Number
T.U.	: Tribhuvan University
VAT	: Value Added Tax
viz.	: Namely
Vol./Vols.	: Volume(s)
vs.	: Versus, against
\$	: US Dollar