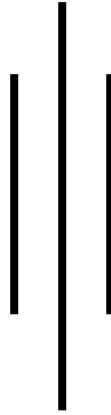
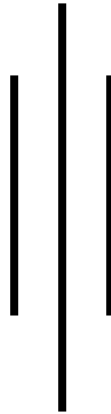


**INCOME TAX IN NEPAL:
A STUDY OF DEDUCTIONS AND EXEMPTIONS**



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RECOMMENDATION

This is to certify that the thesis:

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INCOME TAX IN NEPAL: A STUDY OF DEDUCTIONS AND EXEMPTIONS

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

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We have conducted the viva-voce examination of the thesis

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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 requirements for degree of

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

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Date:

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DECLARATION

I hereby declare that the work report in this thesis entitled “INCOME TAX IN NEPAL : A STUDY OF DEDUCTIONS AND EXEMPTIONS” submitted to the Department of management, Prithivi Narayan Campus Pokhara is my original work. It is done in the form of partial fulfillment of the requirements for the master degree in Business studies under the supervision and guidance of Mr. Indra Prasad Sharma Asst., Proffessor, Prithivi Narayan Campus, Pokhara.

Date :

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LIST OF ABBREVIATIONS

BBS	:	Bachelor of Business Studies
B.Com	:	Bachelor of Commerce
CEDA	:	Central for Economic Development and administration
G/N	:	Government of Nepal
GDP	:	Gross National Product
IRD	:	Inland Revenue Department
ITA	:	Income Tax Act
LIP	:	Life Insurance Premium
M.B.S.	:	Master of Business studies
MOF	:	Ministry of Finance
No.	:	Number
NTC	:	Nepal Telecom
SAARC	:	South Asian Association for Regional Co-operation
T.U.	:	Tribhuvan University
TR	:	Total Revenue
U.K.	:	United Kingdom
U.S.A.	:	United State of America
VAT	:	Value Added Tax

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