

**THE ENTERPRISE TAX**  
**A CASE STUDY OF POKHARA SUB-MUNICIPAL**  
**CORPORATION**

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## **Faculty of Management**

### **RECOMMENDATION**

This is to certify that the thesis

Submitted by  
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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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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 to the requirements for Master's Degree in Business Studies (M.B.S)

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Bishnu Prasad Bastola

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## ABBREVIATIONS

DDC	- District Development Committee
FNCCI	- Federation of Nepalese Chambers of Commerce & Industry
GON	- Government of Nepal
GTZ	- German Technical Corporation
LDF	- Local Development Fund
LDT	- Local Development Tax
LSA	- Local Self Governance Act
LSR	- Local Self Governance Regulation
MDL	- Ministry of Local Development
MLD	- Ministry of Local Development
MUAN	- Municipality Association of Nepal
PCCI	- Pokhara Chamber of Commerce & Industry
PNC	- Prithivi Narayan campus
PSMC	- Pokhara Sub-Municipal Corporation
R/RW	- Recycle able / Reusable Waste
TU	- Tribhuvan University
VDC	- Village Development Committee