A STUDY ON PENAL PROVISIONS AND INCOME TAX COLLECTION UNDER INCOME TAX ACT 2058

A Thesis Submitted to:
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Submitted by:

Hari Krishna Sharma Tribhuvan Multiple Campus T.U. Registration No: 7-1-49-777-97

In Partial Fulfillment of the Requirements for the Master's Degree of Business Studies (M.B.S.)



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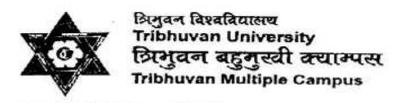
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It is forwarded for examination. I recommend this thesis for approval and acceptance.

(Mr. Lila Ballav Dhakal)	
Thesis Supervisor	

Date:



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(Mr. Lila Ballav Dhakal)	(Mr. Keshav Prasad Sharma)	(Campus Chief)
Thesis Supervisor	Head of Research Department	
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Date		

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VIVA- VOCE SHEET

We have concluded the VIVA-VOCE examination of the thesis presented by

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We found the thesis to be original work of the student written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirements for the Master's Degree of Business Studies (MBS).

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Member (Thesis supervisor)
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DECLARATION

I hereby declare that the work reported in this thesis **A STUDY ON PENAL PROVISIONS AND INCOME TAX COLLECTION UNDER INCOME TAX ACT 2058** submitted to Tribhuvan Multiple Campuss, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirements for the Master's Degree of Business Studies under the supervision of Mr Lila Ballav Dhakal, Tribhuvan Multiple Campus.

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This piece of research work is a master degree thesis especially prepared as partial fulfillment of Master's Degree of Business Studies course under Tribhuvan University of Nepal. This research work is mainly concerned with Fines and Penalties Provisions and Its Practical Implementation as mentioned in Income Tax Act 2058 and with the contribution of Income Tax to total revenue collection of government in Nepal.

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Table of Contents

Contents	Pages No.
RECOMMENDATION	
VIVA-VOICE SHEET	
DECLERATION	
ACKNOWLEDGEMENTS	
TABLE OF CONTENTS	
LIST OF TABLES	
LIST OF FIGURES	
ABBREVIATION	
Chapter-I	
Introduction	1-7
1.1 Background of the Study	1
1.2 Statement of the Problems	4
1.3 Objectives of the Study	5
1.4 Significance of the Study	6
1.5 Limitations of the Study	6
1.6 Organization of the Study	7
Chanton II	
Chapter-II Review of Literature	0 20
	8-38 8
2.1 Conceptual Framework	8
2.1.1 Meaning of Taxation2.1.2 Objectives of Taxation	8
2.1.2 Objectives of Taxation 2.1.3 Principle of Taxation	12
2.1.4 Origin of Tax System	14
2.1.5 Historical Background of Taxation	15
2.2 Review of Related Studies	27
2.2.1 Provision of Fines and Penalties According to Income Tax Act 2031	
2.2.2 Review of the Journals	32
2.2.3 Review of Dissertations & Thesis	33
2.2.4 Review of Books	37
2.2.5 Review of Articles	40
2.3 Research Gap	42
Chapter-III	
Research Methodology	43-47
3.1 Research Design	43
3.2 Types of Research	44

3.3 Population and Sample	45
3.4 Nature and Source of Data	45
3.5 Data Collection Procedure	46
3.6 Data Processing and Analysis Procedure	46
3.7 Weight of Choice	47
Chapter-IV	
Presentation and Analysis of Data	48-82
4.1 Analysis of Secondary Data	48
4.2 Empirical Analysis	63
4.3 Major Findings	78
Chapter-V	
Summary, Conclusion and Recommendations	83-89
5.1 Summary	83
5.2 Conclusion	87
5.3 Recommendations	88
BIBLIOGRAHY	
APPENDIX	

LIST OF TABLES

Tables	Title I	Pages No.
4.1	Government Expenditure and Source of Financing	49
4.2	Composition of Revenue Structure	51
4.3	Composition of Tax Revenue	53
4.4	Composition of Direct Tax Revenue	55
4.5	Composition of Indirect Tax Revenue	57
4.6	Structure of Income Tax Revenue	59
4.7	Contribution of Income Tax to GDP and Total Revenue	61
4.8	Proportion of Penalties and Fines to Direct Tax	62
4.9	Groups of Respondents and Codes Used	63
4.10	Essential of Income Tax Collection	64
4.11	Knowledge about Income Tax Act 2058	64
4.12	Tax Paying Habit of Nepalese Taxpayers is Poor	66
4.13	Effect of Fines and Penalties to improve Poor Tax Paying Habit of	
	Nepalese Taxpayers	67
4.14	Familiar with the Provisions related to Fines and penalties in	
	Income Tax Act 2058	68
4.15	Fines and Penalties Paid by the Taxpayers	69
4.16	Satisfaction of provisions of Fines and Penalties	70
4.17	Effectiveness of Tax Administration to Impose Fines and Penalties	71
4.17(a)	Reasons of Ineffective Tax Administration to Impose Fines and Penaltie	es 72
4.18	Knowledge they will punished by Fines and Penalties	73
4.18(a)	Reasons Taxpayers Do not Know they Will be Penalized	73
4.19	Provisions of Fines and Penalties Motivates and Inspires Taxpayers	74
4.19(a)	Reasons of Disagreement That Provisions of Fines and Penalties Motiva	ntes
	and Inspires Taxpayers	75
4.20	Sufficiency and Satisfactory of Provisions of Income Tax Act 2058	76

LIST OF FIGURES

Figures Title		Pages No.	
4.1	Government Expenditure and Source of Financing	49	
4.2	Composition of Revenue Structure	52	
4.3	Composition of Tax Revenue	54	
4.4	Composition of Direct Tax Revenue	55	
4.5	Composition of Indirect Tax Revenue	57	
4.6	Structure of Income Tax Revenue	59	

LIST OF ABBREVATION

A.D Anno Domini

ADB Agriculture Development Bank

BBS Bachelor in Bsiness Studies

B.C Before Christ

B.S Bikram Sambat

CEDA Center for Economic Development and

Administration

Etc And The Others

F/Y Fiscal Year

GDP Gross Domestic Product

IRD Inland Revenue Department

IT Income Tax

ITA Income Tax Act

Ktm Kathmandu

MBS Master's of Business Studies

MOF Ministry of Finance

Mr. Mister

Mrs. Misses

No Number

Pvt. Private

SN Serial Number

TU Tribhuvan University

VAT Value Added Tax

Vol Volume