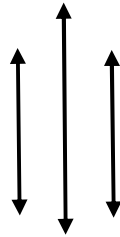


# CONTRIBUTION OF INCOME TAX FROM COMMERCIAL BANKS TO TOTAL REVENUE IN NEPAL



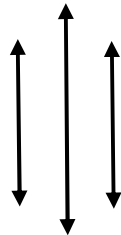
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**A THESIS**

**Submitted To:**

Office of the Dean

Faculty of Management

Tribhuvan University

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

**April, 2009**

**Kathmandu**

## **RECOMMENDATION**

This is to certify that the thesis:

Submitted by:

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CONTRIBUTION OF INCOME TAX FROM COMMERCIAL  
BANKS TO TOTAL REVENUE IN NEPAL

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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## **VIVA -VOCE SHEET**

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BANKS TO TOTAL REVENUE IN NEPAL**

We have conducted the viva-voce examination of the thesis and found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for

**Master's Degree in Business Studies (M.B.S.)**

**Viva-Voce Committee**

Head, Research Department :.....

Member (Thesis Supervisor) :.....

Member (External Expert) :.....

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**TRIBHUVAN UNIVERSITY  
FACULTY OF MANAGEMENT  
SHANKER DEV CAMPUS**

**DECLARATION**

I hereby declare that the work reported in this thesis entitled “**Contribution of Income Tax From Commercial Banks to Total Revenue in Nepal**” submitted to Shanker Dev Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master of Business Studies under the supervision of **Dr. Kamal Deep Dhakal**, Associate Professor of Shanker Dev Campus.

.....

**Puspa Raj Timilsina**  
**Researcher**

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**Puspa Raj Timilsina**  
**Researcher**

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## ABBREVIATIONS

%	: Percentage
A. D.	: Anno Domini (Christian era, in the year of lord)
A. M.	: Arithmetic Mean
AGM	: Annual General Meeting
ANZ	: Australian and Newzeland
ATM	: Automatic Teller Machine
B.S	: Bikram Sambat
BOD	: Board of Directors
BOK	: Bank of Kathmandu
C.V.	: Coefficient of Variance
CBs	: Commercial Banks
CEDA	: Centre for Economic Development and Administration
Co.	: Company
CT	: Corporate Tax
e.g.	: For example
EBL	: Everest Bank Limited
Etc.	: Etcetera
FY	: Fiscal year
GDP	: Gross Domestic Product
Govt.	: Government
HBL	: Himalayan Bank Limited
HMG	: His Majesty's Government
i.e.	: That is
IRD	: Inland Revenue Department

IRO	: Inland Revenue Offices
IROs	: Inland Revenue Officers
ITA	: Income Tax Act
KBL	: Kumari Bank Limited
Ktm	: Kathmandu
LBL	: Lumbini Bank Limited
Ltd.	: Limited
MBL	: Machhapuchhre Bank Limited
MBS	: Master of Business Studies
MOF	: Ministry of Finance
NA	: Not Available
NABIL	: Nabil Bank Limited
NBA	: Non Banking Assets
NBL	: Nepal Bank Limited
NEPSE	: Nepal Stock Exchange
NIBL	: Nepal Investment Bank Limited
NGBL	: Nepal Grindlays Bank Limited
NIC	: Nepal Industrial and commercial Bank Limited
No.	: Number
NPA	: Non-Performing Assets
NRB	: Nepal Rastra Bank
NSBI	: Nepal State Bank of India
PAN	: Permanent Account Number
PNB	: Punjab National Bank
SDC	: Shanker Dev Collage
S.D.	: Standard Deviation
SCBNL	: Standard Chartered Bank Nepal Limited

SEBO/N	: Security Board of Nepal
S.N	: Serial Number
SYD	: Sum of Years Digit
TIN	: Tax payer Identification Number
TR	: Total Revenue
TTR	: Total Tax Revenue
T.U.	: Tribhuvan University
VAT	: Value Added Tax
Viz.	: Namely
WWW	: World Wide Web