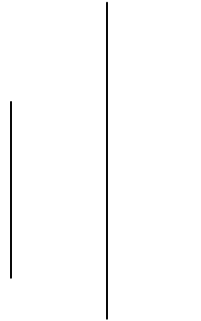


**A STUDY ON  
INCOME TAX STRUCTURE OF NEPAL**



A Thesis

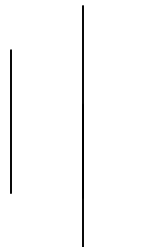
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Submitted to

Office of the Dean

Faculty of Management, Tribhuvan University

In Partial Fulfillment of the Requirements for the

Master's Degree in Business Studies

Kathmandu

March 2009

## RECOMMENDATION

This is certified that the thesis

Submitted by

Rishi Ram Ojha

Entitled

### **A STUDY ON INCOME TAX STRUCTURE OF NEPAL**

has been prepared by as approved by the Department  
in the prescribed format of Faculty of Management.

This Thesis is forwarded for examination.

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## VIVA VOCE SHEET

We have conducted the viva-voce examination of the thesis presented by

Rishi Ram Ojha

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### **A STUDY ON INCOME TAX STRUCTURE OF NEPAL**

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 requirement for Master's Degree in Business Studies (MBS).

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Head of the Research Department: .....

Member (Thesis Supervisor): .....

Member (External Supervisor): .....

Tribhuvan University  
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DECLARATION

I hereby declare that the work reported in this thesis entitled "**A STUDY ON INCOME TAX STRUCTURE OF 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 Maser's Degree in Business Studies under the direct supervision of Dr. Kamal Deep Dhakal, Reader as well as the Campus Chief of Shanker Dev Campus.

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Rishi Ram Ojha

Researcher

## Table of Contents

	Page No.
<b>Chapter - One: Introduction</b>	<b>13-23</b>
1.1 Background of the study	13
1.2 Statement of the problem	18
1.3 Objective of the study	20
1.4 Need and Significance of the study	20
1.5 Limitation of the study	21
1.6 Organization of the study	22
<b>Chapter - Two: Conceptual Framework and Review of Literature</b>	<b>24-50</b>
2.1 Conceptual Framework	24
2.1.1 Income Tax	24
2.1.2 Evolution of Taxation	26
2.1.3 Taxation in Ancient Nepal	27
2.1.4 Taxation in Unified Nepal (1768-1846)	28
2.1.5 Taxation in Rana Regime (1846-1950)	29
2.1.6 Income Tax in Modern Nepal	29
2.1.7 Gradual Development of Income Tax Act and Laws	30
2.1.7.1 Business Profit and Remuneration Tax Act, 1900 (2017 B.S.)	30
2.1.7.2 Income Tax Act 1962 (2019 B.S.)	31
2.1.7.3 Income Tax Act 1974 (2031 B.S.)	32
2.1.7.4 Income Tax Act 2002 (2058 B.S.)	33
2.1.8 Corporate Tax and its Development in Nepal	35

2.1.8.1	Concept of Corporate Tax	35
2.1.8.2	Development of Corporate Tax in Nepal	36
2.1.8.3	Corporate Tax Base in Nepal	37
2.1.9	Concept of Tax Incentives	39
2.1.9.1	Present Provision related to tax incentive in Nepal	39
2.2	Review of Related Materials	40
2.2.1	Review of Thesis	40
2.2.2	Review of Books	45
2.2.3	Review of Research Report and Articles	48
2.3	Research Gap	49

### **Chapter - Three: Research Methodology 51-54**

3.1	Research Design	51
3.2	Population and Sampling	51
3.3	Sources of Data	51
3.3.1	Primary Data	52
3.3.2	Secondary Data	52
3.4	Data and Information Collection Procedure	52
3.5	Data Analysis Procedure	52
3.6	Presentation and Analytical Tools	53

### **Chapter - Four: Presentation and Analysis of Data 55-118**

4.1	Presentation Analysis of data on the basis of Secondary Source	55
4.1.1	Contribution of Direct and Indirect Tax on Total Tax Revenue	55
4.1.2	Composition of Indirect Tax	56
4.1.3	Composition of Direct Tax	57

4.1.4	Contribution of Direct Tax to GDP, Total Revenue, Total Tax Revenue	58
4.1.5	Contribution of Income Tax in Nepal	59
4.1.6	Structure of Income Tax in Nepal	60
4.1.7	Resource Mobilization and Problems of Resource Gap	62
4.1.8	Revenue Expenditure	65
4.1.9	Problems in Public Expenditure	66
4.1.10	Corporate Tax Structure	68
4.1.11	Corporate Tax Rate Structure in Nepal	68
4.1.12	Corporate Tax Base in Nepal	70
4.1.13	Contribution of Corporate Income Tax	76
4.1.14	Contribution of Corporate Income Tax on Total Revenue	76
4.1.15	Contribution of Corporate Income Tax on Total Tax Revenue	80
4.1.16	Contribution of Corporate Income Tax on Direct Tax Revenue	82
4.1.17	Contribution of Corporate Income Tax on Income Tax Revenue	85
4.1.18	Structural Composition of Corporate Income Tax	88
4.2	Major Findings from Analysis of Secondary Data	91
4.3	Presentation and Analysis of Data on the basis of Primary Source i.e. Empirical Investigation	94
4.3.1	Introduction of Empirical Investigation	94
4.3.2	Opinion Towards Tax Paying Habit of Nepalese People	95
4.3.2.1	Reasons Behind Poor Tax Paying Habit of Nepalese People	98
4.3.3	Opinion Towards Effectiveness of Income Tax to Reduce Gap between Rich and Poor People in Nepal	100
4.3.4	Opinion Towards Modern ness and Effectiveness of Income Tax Act 2058	102
4.3.5	Opinion Towards Contribution of Income Tax on	



	National Revenue	104
4.3.6	Opinion Towards Effectiveness of Revenue Administrative and Revenue Tribunal	106
4.3.7	Opinion Towards Effectiveness of Income Tax Act 2058 in the Coming Years	108
4.3.8	Opinion Towards Existence of Corrupt Practice in the Income Tax Administration	110
4.3.8.1	Causes Behind the Existence of Corrupt Practice in the Income Tax Administration of Nepal	112
4.4	Comments and Suggestions from the Respondents	114
4.4.1	Comments from the Respondents	115
4.4.2	Suggestions from the Respondents	116
4.5	Major Findings from Empirical Study	117

## **Chapter - Five: Summary, Conclusion and**

### **Recommendation 119-126**

5.1	Summary	119
5.2	Conclusion	122
5.3	Recommendations	124

### **Bibliography 127-131**

### **Questionnaire 132-136**

### **List of the Respondents 137-139**

	Tax Experts and Officers	137
	Tax Payers	138

## **List of Tables**

	Page No.	
Table 4.1.1	Contribution of Direct Tax and Indirect Tax on Total Tax Revenue	55
Table 4.1.2	Component of Indirect Tax and Their Percentage	57
Table 4.1.3	Component of Direct Tax and Their Percentage	58
Table 4.1.4	Contribution of Direct Tax on GDP, Total Revenue and Total Tax Revenue	58
Table 4.1.5	Contribution of Income Tax on GDP, Total Revenue and Total Tax Revenue and Direct Tax Revenue	60
Table 4.1.6	Composition of Income Tax	61
Table 4.1.7	Domestic Resource Gap Pattern of Nepal	63
Table 4.1.8	Overall Resource Gap Pattern of Nepal	65
Table 4.1.9	Share of Government Revenue, Foreign Aid and CITR in Public Expenditure	67
Table 4.1.10	Contribution of CITR in Total Revenue	76
Table 4.1.11	Contribution of CITR on Total Tax Revenue	80
Table 4.1.12	Contribution of CITR on Direct Tax Revenue	83
Table 4.1.13	Contribution of CITR on Income Tax Revenue	86
Table 4.1.14	Structural Composition of Corporate Income Tax	89
Table 4.3.1	Groups of Respondents and Codes Used	95
Table 4.3.2	Opinion Towards Tax Paying Habit of Nepalese People	96
Table 4.3.3	Major Causes of Poor Tax Paying Habit of Nepalese People	98

Table 4.3.4	Opinion Towards Effectiveness of Income Tax to Reduce the gap between rich and poor people	100
Table 4.3.5	Opinion Towards Modern ness and Effectiveness of Income Tax Act 2058	103
Table 4.3.6	Opinion Towards Contribution of Income Tax Revenue on National Revenue	104
Table 4.3.7	Opinion Towards Effectiveness of Revenue Administrative and Revenue Tribunal	107
Table 4.3.8	Opinion Towards Effectiveness of Income Tax Act 2058 in the Coming Years	109
Table 4.3.9	Opinion Towards Existence of Corrupt Practice in the Income Tax Administration	111
Table 4.3.10	Major Causes of Corrupt Practice in the Income Tax Administration of Nepal.	113

## **List of Graph and Trend Line**

	Page No.
1. Trend Line Showing Composition of Income Tax	61
2. Bar Graph Showing Domestic Resource Gap Pattern of Nepal	64
3. Trend Line Showing Domestic Resource Gap Pattern of Nepal	64
4. Bar Graph Showing CITR and Total Revenue	78
5. Trend Line Showing CITR and Total Revenue	79
6. Bar Graph Showing CITR and Total Tax Revenue	81
7. Trend Line Showing CITR and Total Tax Revenue	82
8. Bar Graph Showing CITR and Direct Tax Revenue	84
9. Trend Line Showing CITR and Direct Tax Revenue	85
10. Bar Graph Showing CITR and Income Tax Revenue	87
11. Trend Line Showing CITR and Income Tax Revenue	88
12. Bar Graph Showing CITR and Its Composition	90
13. Trend Line Showing Components of CITR	90

## **Abbreviations**

CBS:	Central Bureau of Statistics
CEDA:	Centre for Economic Development and Administration
CITR:	Corporate Income Tax Revenue
DG:	Director General
DTR:	Direct Tax Revenue
FY:	Fiscal Year
GDP:	Gross Domestic Product
GON:	Government of Nepal
I.e.:	That is
IDT:	Indirect Tax
IRD/N:	Inland Revenue Department, Nepal
IRO:	Inland Revenue Office
ITA:	Income Tax Act
ITA:	Income Tax Administration
MOF:	Ministry of Finance
NRB:	Nepal Rastra Bank
R&D:	Research and Development
Rs.:	Rupees
SAARC:	South Asian Association for Regional Cooperation
TDS:	Tax Deducted at Source
TTR:	Total Tax Revenue
TU:	Tribhuvan University
VAT:	Value Added Tax
WTO:	World Trade Organization