

Resource Mobilization through Income Tax in Nepal

A Thesis

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By

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Recommendation Letter

The thesis entitled “**Resource Mobilization through Income Tax in Nepal**” has been completed by Shyam Sunder Gautam under my guidance and supervision. This dissertation is the outcome of his own intensive and independent research work and has been prepared in the form as required by the Central Department of Economics. Therefore, I recommend it for examination by the thesis committee of the degree for Master of Arts in Economics.

Date: November 2008

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Approval Letter

The Thesis entitled “**Resource Mobilization through Income Tax in Nepal**” submitted by Mr. Shyam Sunder Gautam has been accepted as a partial fulfillment of the requirement for the degree of Master of Arts in Economics.

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Despite my utmost care and efforts, I bear the full responsibility for any errors and discrepancies that might have occurred in this study report.

Shyam Sunder Gautam

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List of Acronyms

CEDA	:	Centre for Economic Development and Administration.
CEDECON	:	Central Department of Economics
CIAA	:	Commission on Investigation of Abuse Authority
DCs	:	Developed Countries
et al.	:	and others
FDI	:	Foreign Direct Investment
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
GNI	:	Gross National Income
GNP	:	Gross National Product
GN	:	Government of Nepal
IMF	:	International Monetary Fund
IRD	:	Inland Revenue Department
IROs	:	Inland Revenue offices
KTSC	:	Kathmandu Taxpayers Service Centre
MoF	:	Ministry of Finance
NRB	:	Nepal Rastra Bank
NPC	:	National Planning Commission
PAN	:	Permanent Account Number
PCI	:	Per Capita Income
SAFTA	:	South Asian Free Trade Area
SAARC	:	South Asian Association for Regional Cooperation
TDS	:	Tax Deduction at Source
VAT	:	Value Added Tax
VDIS	:	Voluntary Disclosure of Income System
WTO	:	World Trade Organization