

**IMPACT OF INCOME TAX IN NATIONAL REVENUE
BEFORE AND AFTER ENACTMENT OF INCOME TAX ACT 2058**

By

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RECOMMENDATION

This is to certify that the thesis:

Submitted by:

Laxmi Devi Bashyal

Entitled

**“Impact of Income Tax in National Revenue
Before and After Enactment of Income Tax Act 2058”**

has been prepared as approved by this Campus in the Prescribed format of
Faculty of Management. This thesis is forwarded for examination.

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We have conducted the viva-voce examination of the thesis

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Before and After Enactment of Income Tax Act 2058”**

and found the thesis to be original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for the degree of

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DECLARATION

I here by declare that the work reported in this thesis entitled **"Impact of Income Tax in National Revenue; Before and After Enactment of Income Tax Act 2058"** Submitted to the Padmakanya Multiple Campus, Bagbazar Kathmandu is my original work. It is done in the form of Partial fulfillment of the requirements for the Master of Business Studies (MBS) under the supervision and guidance of Prof. Dr. Shalikram Koirala.

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LIST OF ABBREVIATION

CA	Chartered Accountant
GDP	Gross Domestic Product
F/Y	Fiscal Year
G/N	Government of Nepal
IMF	International Monetary fund
IRD	Inland Revenue Department
MOF	Ministry of Finance
NTC	Nepal Telecommunication Corporation
PAN	Permanent Account Number
SAARC	South Asian Association for Regional Cooperation
SAFTA	South Asian Free Trade Area
VAT	Value Added Tax
WTO	World Trade Organization
WB	World Bank
T.U.	Tribhuvan University