

# **TAX PLANNING PRACTICES IN THE NEPALESE COMMERCIAL BANKS**

**A Thesis**

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Faculty of Management

Tribhuvan University

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## RECOMMENDATION

This is to certify that the thesis

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**Dilip Dangi**

Entitled

**“TAX PLANNING PRACTICES IN THE NEPALESE COMMERCIAL  
BANKS”**

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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and found the thesis to be the original work of the student written in accordance with the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for Master Degree of Business Studies (M.B.S).

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## DECLARATION

I here by declare that the work reported in this thesis entitled “**TAX PLANNING PRACTICES IN THE NEPALESE COMMERCIAL BANKS**” submitted to Research Department of Nepal Commerce Campus, Faculty of Management, Tribhuvan University, is my original work as partial fulfillment of the requirements of the degree of Master of Business Studies (M.B.S). This is prepared under the supervision of **Mr. Jit Bahadur K. C.**, Nepal Commerce Campus, New Baneshwor.

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## ABBREVIATIONS

A.D.	Anno Domini (after the birth of Jesus Christ)
BOT	Build Operate and Transfer
BS	Bikram Sambat
CBIL	Citizens Bank International Limited
DDC	District Development Committee
EAT	Earning After Tax
EBIT	Earning Before Interest and Taxes
EBT	Earning Before Taxes
FIFO	First-In-First-Out
HBL	Himalayan Bank Limited
http	Hypertext transfer protocol
ICT	Information and Communication Technology
IEA	Industrial Enterprise Act
IRD	Inland Revenue Department
IRS	Inland Revenue Service
ITA	Income Tax Act
ITP	Information Technology Park
KBL	Kumari Bank Limited
LBL	Laxmi Bank Limited
LIFO	Last –In-First-Out
MBL	Machhapuchchhre Bank Limited
NABIL	Nabil Bank Limited
NBL	Nepal Bank Limited
n.d.	Not available of published date
NIBL	Nepal Investment Bank Limited
PCC	Pollution Control Cost
PV	Present Value
Pvt. Ltd.	Private Limited
RBB	Rastriya Banijya Bank
R&D	Research and Development
ROE	Return on Equity
S	Abbreviation for Section/s
SCBNL	Standard Chartered Bank Nepal Limited
S.N.	Serial Numbers
US	United States
VAT	Value Added Tax
VDC	Village Development Committee
WAN	Wide Area Network
www	World Wide Web