A STUDY ON CONTRIBUTION OF INCOME TAX TO GOVERNMENT REVENUE OF NEPAL

Ву:

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RECOMMENDATION

This is to certify that the thesis:

Submitted by:

Gita Ghimire

Entitled

"A Study Contribution of Income Tax to Government Revenue of Nepal"

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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VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

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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 Master of Business Studies (MBS)

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DECLARATION

I here by declare that the work reported in this thesis entitled "A Study Contribution of Income Tax to Government Revenue of Nepal" 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. Shalik Ram Koirala.

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LIST OF ABBREVIATION

CA : Chartered Accountant

F/Y : Fiscal Year

G/N : Government of Nepal

GDP : Gross Domestic Product

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

T.U. : Tribhuvan University

VAT : Value Added Tax

WB : World Bank

WTO : World Trade Organization