

# **Structure and Productivity of Income Tax in Nepal**



**A**

**Thesis**

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# **RECOMMENDATION**

This is to certify that the thesis submitted

By

Pawan Kumar Raut

Entitled

## **"Structure and Productivity of Income Tax in Nepal"**

has been prepared and approved by this Department in the prescribed format of the 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 submitted by

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And found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as a partial fulfilment of the requirement for the degree of Masters of Business Studies (MBS).

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## **DECLARATION**

I Hereby declare that the work reported in this thesis entitled "Structure and Productivity of Income Tax in Nepal", submitted to the Office of Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfilment of the requirement for the Master in Business Studies (MBS) under the supervision of Mr. Ram Babu Chaurasiya and Mr. Shambu Prasad Chaurasiya, lecturer of Hari Khetan Multiple Campus, Birgunj, Nepal.

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## Abbreviation

CBS	Central Beureau of Statistics
FY	Fiscal Year
GDP	Gross Domestic Product
GNI	Gross National Income
GON	Government of Nepal
HKMC	Hari khetan Multiple Campus
IFS	Institute for Fiscal Studies
IRD	Inland Revenue Department
IRO	Inland Revenue Office
IT	Income Tax
LTO	Large Tax Payers Office
MOF	Ministry of Finance
NI	National Income
NTR	Non-Tax Revenue
OLS	Ordinary Least Square
PAN	Permanent Account Number
PCI	Per Capita Income
r	Correlation Coefficient
SAARC	South Asian Association for Regional Co-operation
SAFTA	South Asian Free Trade Area
TR	Total Tax Revenue
TU	Trivuwun University
UK	United Kingdom
VAT	Value Added Tax
VDIS	Voluntary Disclosure of Income Source
WTO	World Trade Organisation