

CONTRIBUTION OF NEPAL TELICOM (NTC) IN FORM OF INCOME TAX TO THE GOVERNMENT OF NEPAL (GON)

A Thesis

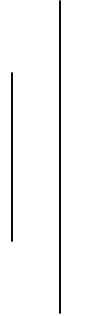
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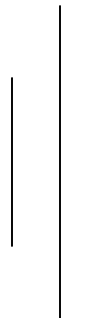


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In the partial fulfillment of the requirement for the degree of Master of
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Birgunj, Parsa

January, 2010

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RECOMENDATION

This is to certify that the thesis

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VIVA-VOCE SHEET

We have concluded the viva-voce examination of thesis

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And we found the thesis to be the original work of the student, written according to the prescribed format. We recommended the thesis to be accepted as the partial fulfillment of the requirement for the Master of Business Studies (M.B.S.).

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DECLARATION

I hereby declare that the thesis entitled “Contribution of NTC in form of income tax to the GON” submitted to the office of the dean, faculty of management (FOM), Tribhuvan University (T.U.) is my original work, which is prepared as the partial fulfillment of the requirement of the degree of Master of Business Studies (MBS) under the supervision and guidance of Mr. Rambabu Prasad Chaurasiya, Department of Management, Harikhetan Multiple Campus.

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ABBREVIATIONS

AETR	→	Average Effective Tax Rate
CIT	→	Corporate Income Tax
CRBT	→	Caller Ring Back Tone
DTR	→	Direct Tax Revenue
FY	→	Fiscal Year
GON	→	Government of Nepal
GDP	→	Gross Domestic Product
ITY	→	Income Tax Year
ITR	→	Income Tax Revenue
IY	→	Income Year
IRD	→	Inland Revenue Department
ITA	→	Income Tax Act
METR	→	Marginal Effective Tax Rate
MOF	→	Ministry of Finance
NTC	→	Nepal Telecom
Rs.	→	Rupees
SMS	→	Short Message Services
SAARC	→	South Asia Association for Regional Corporation
TDS	→	Tax Deducted at Source
TA	→	Tax Administration
TDS	→	Tax Deducted at Source
TU	→	Tribhuvan University
VAT	→	Value Added Tax