

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

**A THESIS**

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**In the partial fulfillment of the requirements for the Degree of  
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## **RECOMMENDATION**

This is to certify that the thesis:

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Entitled

**“A Study on Contribution of Income Tax to Government Revenue  
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has been prepared as approved by this Department in the prescribed format of  
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**VIVA-VOCE SHEET**

We have conducted the **VIVA-VOICE** examination of the thesis presented  
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and found the thesis to be the 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  
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## DECLARATION

I hereby declare that the work reported in this thesis entitled “**A Study on Contribution of Income Tax to Government Revenue of Nepal**” submitted to the Patan Multiple Campus, Tribhuvan University is my original work. It is done in the form of partial fulfillment of the requirements for the Master of Business Studies (M.B.S) under the supervision and guidance of the respectable Professor Dr. Keshab Raj Khadka, Patan Multiple Campus.

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## **LIST OF ABBREVIATIONS**

CBS	: Central Bureau of Statistics
CEDA	: Center for Economics Development and Administration
CITR	: Corporate Income Tax Revenue
DT	: Direct Tax
FNCCI	: Federation of Nepal Commerce and Industry
FY	: Fiscal Year
GDP	: Gross Domestic Product
i.e.	: That is
ID	: Indirect Tax
IT	: Income Tax
ITA	: Income Tax Act
ITD/N	: Inland Revenue Department of Nepal
MA	: Master in Arts
MBA	: Master in Business Administration
MBS	: Master in Business Studies
MOF	: Ministry of Finance
MPA	: Master in Public Administration
NRB	: Nepal Rastra Bank
OECD	: Organization for Economic Co-operation and Development
PAN	: Permanent Account Number
Ph.D.	: Doctor of Philosophy
R&D	: Research and Development
Rs.	: Rupees
RATC	: Revenue Administration and Training Center
T.U.	: Tribhuvan University
TE	: Total Expenditure

TTR : Total Tax Revenue  
USA : United States of America  
VAT : Value Added Tax  
WB : World Bank  
WTO : World Trade Organization