

THE EFFECTIVENESS OF INCOME TAX SYSTEM IN NEPAL

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September, 2010

RECOMMENDATION

This is to certify that the thesis

Submitted by:

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Entitled:

“The effectiveness of income tax system in Nepal”

has been approved by this campus in the prescribed format of the Faculty of Management. This thesis is forwarded for examination.

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**The effectiveness of income tax system in Nepal**” submitted to Patan Multiple Campus, Tribhuvan University, is my original work done in the form of partial fulfillment of requirement of Master Degree in Business Studies (MBS) under the supervision of Mr. Dinesh Man Malego.

Date: September, 2010.

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Abbreviations

A.D.	: Anno Domini
CEDA	: Center for Economic Development and Administration
Dr.	: Doctor
DT	: Direct Tax
e.g.	: For Example
ed.	: Edition
Eds.	: Editors
etc.	: and others
FDB	: Forest Development Board
FNCCI	: Federation of Nepalese Chamber of Commerce and Industry
FY	: Fiscal year
GON	: Government of Nepal
GDP	: Gross Domestic Product
HRLRT	: House Rent and Land Revenue Tax
I.D.	: the same
i.e.	: that is
I.T.	: Income Tax
IDT.	: Indirect Tax
IRD	: Inland Revenue Department
KTM.	: Katmandu
Ltd.	: Limited
LRRF	: Land Revenue and Registration Fees
MBA	: Master in Business Administration
MBS	: Master of Business Studies
MOF	: Ministry of Finance

Mr.	: Mister
Mrs.	: Mistress
No.	: Number
PP	: Page(s)
Pvt.	: Private
Rs.	: Rupees
S.N.	: Serial Number
T.U.	: Tribhuvan University
TR.	: Total Revenue
TTR.	: Total Tax Revenue
VAT	: Value Added Tax
viz.	: Namely
Vol./Vols.	: Volume(s)
vs.	: Versus, against