

CONTENTS

Acknowledgement	ii
List of Tables	vii
<u>CHAPTER - I</u> : <u>SETTING OF THE PROBLEM</u>	<u>1-22</u>
<u>CHAPTER - II</u> : <u>ISSUES IN TAXATION OF INCOME</u>	<u>23-56</u>
1. Evolution of the Income Taxation	24
2. Theoretical Basis of the Income Taxation	31
3. Practical Problems in the Income Taxation	39
4. Assessment of the Tax	52
<u>CHAPTER - III</u> : <u>INCOME TAXATION IN NEPAL</u>	<u>57-81</u>
1. Evolution of the Income Tax Act in Nepal	57
2. Tax Base and Tax Rates	66
<u>CHAPTER - IV</u> : <u>EFFICIENCY OF PERSONAL INCOME TAXATION IN NEPAL</u>	<u>82-139</u>
1. Concept and Measurement of Efficiency of Taxation	82
2. Estimation of the Built-in-Responsiveness of Personal Income Taxation in Nepal	108
3. Estimation of the Buoyancy of Personal Income Taxation in Nepal	134
<u>CHAPTER - V</u> : <u>REDISTRIBUTIVE IMPACT OF THE PERSONAL INCOME TAXATION IN NEPAL</u>	<u>140-162</u>

If what contribution this ch. has to scholarly work?

In relation to ch. III, however, it has a place, inasmuch as Nepal did not have the Tax Act. But a tightly written survey need hardly exceed 20 pages, more or less.

<u>CHAPTER-VI</u>	:	<u>INCOME TAX EXEMPTION LIMIT: ITS</u>	
		<u>RATIONALE AND INDEXATION</u>	<u>163-189</u>
	1.	Income Tax Exemption Limit: General Consideration	163
	2.	Income Tax Exemption Limit in Nepal	176
<u>CHAPTER-VII</u>	:	<u>INFLATION AND THE PERSONAL INCOME</u>	
		<u>TAXATION IN NEPAL</u>	<u>190-219</u>
<u>CHAPTER-VIII</u>	:	<u>CORPORATION TAX IN NEPAL</u>	<u>220-242</u>
<u>CHAPTER-IX</u>	:	<u>MAIN FINDINGS OF THE STUDY AND THE</u>	
		<u>RECOMMENDATIONS FOR THE TAX REFORM</u>	<u>243-266</u>
	1.	Main Findings	243
	2.	Recommendations for Reform of the Income Tax System in Nepal.	249
	3.	Recommendations for Administrative Reforms	262
		<u>BIBLIOGRAPHY</u>	<u>267</u>