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APPENDICES

QUESTIONNAIRE WITH COVERING LETTER

(i) Covering Letter

Dear Sir,

First of all, I would like to introduce myself as a research scholar for the requirement of Ph. D. in Commerce/Management under Dr. R. M. L. Avadh University, Faizabad. I am conducting a research on the topic "Revenue collection from income tax in Nepal, Problems & Prospects." For the purpose, I need your opinion and suggestions under the attached structured questionnaire.

I have handed over this questionnaire to spare some of your valuable time to get your valuable experiences, suggestions and opinions concerning with income tax system in Nepal which will be very useful and guide me for completing my research work. I would very much appreciate if you could provide your important time for filling this questionnaire.

I assure that the information you provide me will be kept confidential.

Thanking you for your valuable time and suggestions.

Yours sincerely

Kaushal Kumar Verma
M.B.S., LL.B., M.A. Sociology (T.U. Nepal)
Ph. D. Research Scholar
Dr. R. M. L. Avadh University, Faizabad, India.
Date: 11-09-2011
(ii) Questionnaire to Tax Administrator / Tax Experts / Taxpayers

Name
Office / Organization:

Designation:
Occupation:

Please (✓) the answer of your choice or wherever appropriate put in order of preference from 1 to last number on the basis of number of alternatives. Number 1 stands for the most important and the last number for the least.

1. Do you consider income tax as a suitable means of raising government revenue?
   Yes ( )
   No ( )

2. Do you think that tax education is necessary in Nepal?
   Yes ( )
   No ( )

3. What should be the specific objective of income taxation in Nepal? (Please rank)
   (i) To enhance the revenue to the government ( )
   (ii) To meet the government expenditure ( )
   (iii) To narrow the income gap between rich and poor ( )
(iv) To achieve the goal of national development and equal economic distribution

(v) To check inflation

(vi) Others, please specify

4. In your opinion, is the income tax system of Nepal is sound and efficient?

Yes ( )

No ( )

5. If no, what are the major problems of the income tax system of Nepal? (Please rank)

(i) Complexity in income tax act, rules and regulations ( )

(ii) Inappropriate rate and exemption limit ( )

(iii) Inadequate economic policy ( )

(iv) Inefficient income tax administration ( )

(v) Lack of consciousness of taxpayers ( )

(vi) Lack of training facility and sufficient incentive to the employee ( )

(vii) Lack of appropriate assessment procedure ( )

(viii) Inadequate experts in income tax management ( )
(ix) Increasing habit of tax evasion

(x) Mass poverty

(xi) Illegal business activities

(xii) Others, please specify ..............................................

6. What method is more appropriate in Nepal while assessing income tax?

(i) Assessment on the basis of accounts submitted by tax payer

(ii) Self-assessment

(iii) Assessment of the best judgement

(iv) Assessment by the committee

(v) Others, please specify..................................................

7. In your thinking which principle of income tax policy is suitable for Nepal? (Please tick one)

(i) Progressive

(ii) Proportional

(iii) Regressive
8. Do you think that there is corrupt practice in income tax administration of Nepal?

Yes ( )  No ( )

9. If yes, the major cause is (please rank)

(i) Lower remuneration of tax personnel ( )
(ii) Weaknesses of acts, rules and regulations ( )
(iii) Dishonest taxpayers ( )
(iv) Others, please specify .................................................................

10. How can corrupt practice existed in Nepalese income tax administration can be minimized? (Please rank)

(i) Sever actions to corrupters ( )
(ii) Development of check and balance system ( )
(iii) Moral education to tax personnel ( )
(iv) Reduction of tax officers discretionary power ( )
(v) Additional incentives to tax personnel ( )
(vi) Development of consciousness to hate corrupters ( )
(vii) Others, please specify ...............................................................
11. Do you think, agricultural income should be included in taxable income?

Yes ( )  No ( )

12. Do you prefer to capital gain tax?

Yes ( )  No ( )

13. What are the major causes of ineffectiveness of the income tax administration of Nepal? (Please rank)

(i) Lack of trained and competent tax personnel ( )
(ii) Complicated tax laws ( )
(iii) Lack of proper communication ( )
(iv) Lack of proper direction ( )
(v) Lack of voluntary compliance by taxpayers ( )
(vi) Unnecessary outside pressure ( )
(vii) Undue delay in making assessments ( )
(viii) Lack of coordination of the tax department with departments ( )
(ix) Others, please specify ..........................................................
14. What is the most important factor for effectiveness of income tax in Nepal? (Please rank)

(i) Honest tax officers

(ii) Honest taxpayers

(iii) Clear act, rule and regulations

(iv) Effective income tax administration

(v) Others please specify

15. Do you have any other suggestions for achieving effectiveness of income tax in Nepal? If yes please specify

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-----Thank you-----

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