

**IMPLEMENTATION OF VAT AND ITS CONTRIBUTION  
TO  
GOVERNMENT REVENUE**



**Submitted by**

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## **RECOMMENDATION**

This is to certify that the thesis

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**“IMPLEMENTATION OF VAT AND ITS CONTRIBUTION TO GOVERNMENT  
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has been prepared as approved by this Department in the prescribed format of Faculty of  
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and found the thesis to be original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the Requirement for

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## **DECLARATION**

I hereby declare that the work reported in this thesis entitled “**IMPLEMENTATION OF VAT AND ITS CONTRIBUTION TO GOVERNMENT REVENUE**”, submitted to Shanker Dev Campus, faculty of management, Tribhuvan University, is my original work. It is done in the form of partial fulfillment of the requirement for the Master’s Degree in Business Studies under the supervision of Dr. Kamal Deep Dhakal of Shanker Dev Campus.

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## Acronyms

ADB	=	Asian Development Bank
APC	=	Average Propensity to Consume
BOP	=	Balance of Payment
CBS	=	Central Bureau of Statistic
CEDA	=	Central for Economic Development
DANIDA	=	Danish International Development Agency
EEC	=	European Economic Community
ESAF	=	Enhance Structural Adjustment Framework
EU	=	European Union
FNCCI	=	Federation of Nepalese Chamber of Commerce
FY	=	Fiscal Year
GATT	=	General Agreement of Tariff and Trade
GC	=	Government Consumption
GDP	=	Government Domestic Product
GEV	=	Government Expenditure Variable
GNI	=	Gross national Income
GNP	=	Gross National Product
GTT	=	Government Total Trade
HDR	=	Human Development Report
HIID	=	Howard Institute for International Development
HMG	=	His Majesty's Government
IMF	=	International Monetary Fund
IRD	=	Inland Revenue Department
LDC	=	Least Developed Country
MDG	=	Millennium Development Goal
MoDVAT	=	Modified Value Added Tax
MOF	=	Ministry of Finance
NPC	=	National Planning Commission
MST	=	Multistage Tax

NRB	=	Nepal Rastra Bank
OECD	=	Organization for Economic Cooperation and Development
RLST	=	Retail Level Sales Tax
SAARC	=	South Asian Association for Regional Cooperation
SAFTA	=	South Asian Free Trade Area
TFP	=	Total Factor Productivity
TPIN	=	Tax Payer Identification Number
UK	=	United Kingdom
USA	=	United State of America
USAID	=	United States Agency for Intentional Development
VAT	=	Value Added Tax
WB	=	World Bank
WLST	=	Wholesale Level Sales Tax
WTO	=	World Trade Organization