

**RESOURCE MOBILIZATION THROUGH INDIRECT TAX  
IN NEPAL (1990/91 - 2006/07)**

A Thesis

Submitted to the Central Department of Economics,  
Tribhuvan University, Kirtipur, Katmandu, Nepal,

in Partial Fulfillment of the Requirements

for the Degree of

**MASTER OF ARTS**

in

**ECONOMICS**

**By**

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May, 2009

## LETTER OF RECOMMENDATION

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This thesis entitled “RESOURCE MOBILIZATION THROUGH INDIRECT TAX IN NEPAL (1990/91 - 2006/07)” has been prepared by Mr. Shiva Raj Pangeni under my supervision. I hereby recommend this thesis for examination by the Thesis Committee as a partial fulfillment of the requirements for the Degree of MASTER OF ARTS in ECONOMICS.

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We certify that this thesis entitled “RESOURC MOBILIZATION THROUGH IDIRECT TAXATION IN NEPAL (1990/91 - 2006/07)” submitted by Mr. Shiva Raj Pageni to the Central Department of Economics, Faculty of Humanities and Social Sciences, Tribhuvan University, in partial fulfillment of the requirements for the Degree of MASTER OF ARTS in ECONOMICS has been found satisfactory in scope and quality. Therefore, we accept this thesis as a part of the said degree.

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## ACKNOWLEDGEMENT

It is my great opportunity to complete this thesis under the supervision of Mr. **Ramesh Ghimire**, Lecturer, Central Department of Economics. This is an outcome of his continuous encouragement, helpful suggestions and comments. I am very much indebted and no words can fully express my feeling of gratitude to him. I wish to extend my thanks to my respected teachers of the Central Department of Economics, T.U. for providing me the invaluable information, suggestions and comments.

I would like to express heartily thanks to staff of the Central Library of T.U. and all my colleagues. I am very much thankful to my friend Rajan Pokhrel and Keshav Poudel for providing me invaluable suggestions and materials generously for the completion this work project. Last but not least, I would like to thank Satyam Computer Institute Jamuniya-4 Nawalparasi for Computer service.

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