

***ROLE OF CUSTOMS DUTY ON INDIRECT TAX REVENUE
GENERATION IN NEPAL***

A THESIS

**Submitted To
Office of the Dean
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Tribhuvan University**

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***In the Partial Fulfillment of the Requirement for the Degree of
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RECOMMENDATION

This is to certify that the Thesis
Submitted by
Keshav Gyawali
Entitled:

ROLE OF CUSTOMS DUTY ON INDIRECT TAX REVENUE GENERATION IN NEPAL

*Has been prepared as approved by this Department in the prescribed format of the
Faculty of Management. This thesis is forwarded for examination.*

VIVA-VOCE SHEET

We have conducted the viva-voce of the thesis presented

By

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ROLE OF CUSTOMS DUTY ON INDIRECT TAX REVENUE GENERATION IN NEPAL

And found the thesis to be the original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for the

Degree of Master's in Business studies (M.B.S.)

Viva-Voce Committee

Head, Research Department
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DECLARATION

I, hereby, declare that the work reported in this thesis entitled “*Role Of Customs Duty On Indirect Tax Revenue Generation In Nepal*” submitted to office of the Dean, Faculty of Management, Tribhuvan University, is my original work done for the partial fulfillment of the requirement for the Masters of Business Studies (MBS) under the supervision of **Joginder Goet** of Shanker Dev Campus, Putalisadak, Kathmandu.

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ABBREVIATIONS

A.D	Anno Domini
B. S.	Bikram Sambat
BOT	Build, Operate and Transfer
Ed.	Edition
EPZ	Export Processing Zone
FY	Fiscal Year
GDP	Gross Domestic Product
ICAN	Institute of Chartered Accountants of Nepal
IRD	Inland Revenue Department
IRO	Internal Revenue Office
ITA	Income Tax Act
TA	Tax Administrators
CDP	Custom Duty Payers
ITP	Income Tax Payers
ITR	Income Tax Return
MBA	Masters' of Business Administration
MBS	Masters' of Business Studies
MOF	Ministry of Finance
NRB	Nepal Rastra Bank
PAN	Permanent Account Number
PAYE	Pay-Tax-As You Earn
R&D	Research and Development
SDC	Shankar Dev Campus
SEZ	Special Economic Zone
T. U.	Tribhuvan University
TDS	Tax Deductible at Source
UNO	United Nations Organization
VAT	Value Added Tax