

**CONTRIBUTION OF EXCISE DUTY TO
GOVERNMENT REVENUE OF NEPAL**
(With special reference to Tobacco and Liquor products)

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RECOMMENDATION

This is to certify that the thesis:

Submitted by:

Dambaru Prasad Khanal

Entitled:

**"Contribution of Excise Duty to Government Revenue of Nepal with
Special Reference to Tobacco and Liquor Products"**

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

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VIVA-VOCE SHEET

We have conducted the Viva-voce examination of the thesis submitted

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**“Contribution of Excise Duty to Government Revenue of Nepal with
Special Reference to Tobacco and Liquor Products”**

and found the thesis to be original work of the student written according of the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for the Master's Degree in Business Studies (MBS).

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DECLARATION

I hereby declare that the work reported in this thesis entitled **"Contribution of Excise Duty to Government Revenue of Nepal with Special Reference to Tobacco and Liquor Products"** submitted to the office of the Dean Faculty of Management, Tribhuvan University, Kirtipur is my original piece of work done in the form of partial fulfillment of the requirement for Master's Degree in Business Studies under the supervision and guidance of Prof. Dr. Kamal Deep Dhakal, Shanker Dev Campus.

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ABBREVIATIONS

AA	:	Amended Assessment
ABBS	:	Any Branch Banking System
ASYCUDA:		Automated System for Customs Data and Management
CEDA	:	Central for Economic Development Association
DTAA	:	Double Taxation Avoidance Agreement
FY	:	Fiscal Year
GDP	:	Gross Domestic Production
GNP	:	Gross National Product
i.e.;	:	That is
IRD	:	Internal Revenue Department
ITR	:	Inland Tax Revenue
MOD	:	Ministry of Finance
NRB	:	Nepal Rastra Bank
PAN	:	Permanent Account Number
SAARC	:	South Asian Association for Regional Co-operation
TDS	:	Tax Deduction at Source
VAT	:	Value Added Tax
WTO	:	World Trade Organization