

# **A STUDY ON CONTRIBUTION OF INCOME TAX AND VALUE ADDED TAX TO TOTAL GOVERNMENT REVENUE IN NEPAL**

## **A THESIS**

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## RECOMMENDATION

This is to certify that the Thesis

Submitted by:

**Bikrant Sharma**

**Entitled**

***A STUDY ON CONTRIBUTION OF INCOME TAX AND VALUE ADDED TAX TO  
TOTAL GOVERNEMENT REVENUE IN NEPAL***

*Has been prepared as approved by this Department in the prescribed format of the  
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## VIVA-VOCE SHEET

We have conducted the viva-voce of the thesis presented

By

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Entitled:

***A STUDY ON CONTRIBUTION OF INCOME TAX AND VALUE ADDED TAX TO  
TOTAL GOVERNEMENT REVENUE 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.)**

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**Bikrant Sharma**

**Date:**

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## **ABBREVIATIONS**

DG	Deputy General
FY	Fiscal Year
GDP	Gross Domestic Product
IRD	Inland Revenue Department
IT	Income Tax
MBS	Master of Business Studies
MIS	Management Information System
MOF	Ministry of Finance
NG	Nepal Government
PAN	Permanent Account Number
PCC	Pollution Control Cost
R&D	Research and Development
TU	Tribhuvan University
USA	United States of America
VAT	Value Added Tax
WTO	World Trade Organization