

A STUDY ON TREND AND ISSUES OF EXCISE DUTY IN NEPAL

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RECOMMENDATION

This is to certify that the thesis

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Entitled

"A Study On Trend and Issues of Excise Duty in Nepal"

Has been Prepared as Approved by this Department in the prescribed

Format of Faculty Of Management. This thesis is Forwarded for

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DECLARATION

I hereby declare that the work reported in this Thesis entitled in "**A Study on Trend and Issues of Excise Duty in Nepal**" submitted to Central Department of Management, Tribhuvan University is my original work. It is done in the form of partial fulfillment of the requirements for the Master's of Business studies (MBS) under the supervision and guidance of **Dr. Gopi Nath Regmi**

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ABBREVIATIONS

Adm.	: Administration
CEDA	: Center for Economic Development and Administration
DTR	: Direct Tax Revenue
etc.	: Etcetera
Gov.	: Government
i.e.	: That is
ICA	: Indian Institute of Charter Accountant
IRD	: Inland Revenue Department
ITR	: Indirect Tax Revenue
M.A	: Master in Arts
MBS	: Master of Business Study
MOF	: Ministry of Finance
NA	: Not Applicable
TR	: Total Revenue
TTR	: Total Tax Revenue
TU	: Tribhuvan University
VAT	: Value Added Tax
WTO	: World Trade Organization
TEDR	: Total Excise Duty Revenue
TITR	: Total Indirect Tax Revenue
TGR	: Total Government Revenue