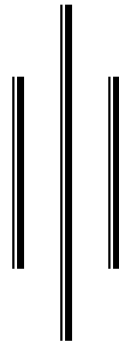


ROLE OF CUSTOM DUTY IN PUBLIC REVENUE

A THESIS



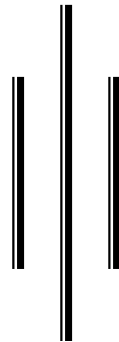
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Submitted To

Office of the Dean

Faculty of Management

Tribhuvan University

*In the Partial Fulfillment of the Requirement for the Degree of
Master of Business Studies (M.B.S.)*

Kathmandu, Nepal

April, 2013

RECOMMENDATION

This is to certify that the Thesis

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Role of Custom Duty in Public Revenue

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

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DECLARATION

I, hereby, declare that the work reported in this thesis entitled “**Role of Custom Duty in Public Revenue**” 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 **Prof. Dr. Kamal Deep Dhakal** and **Ramakant Bhattarai** of Shanker Dev Campus.

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Sanjay Shrestha

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ABBREVIATIONS

ADB	:	Asian Development Bank
ASYCUDA	:	Automated System for Custom Data
CEDA	:	Centre for Economic Development Association
CEN	:	Customs Enforcement Network
CIRT	:	Corporate Income Tax Revenue
DCs	:	Developed Countries
FDI	:	Foreign Direct Investment
FY	:	Fiscal Year
GATT	:	General Agreement of Trade and Traffic
GDP	:	Gross Domestic Product
GN	:	Government of Nepal
GNI	:	Gross National Income
GNP	:	Gross National Product
ICD	:	Inland Container Depot
IMF	:	International Money Fund
IPR	:	Intellectual Property Right
IRD	:	Inland Revenue Department
IROs	:	Inland Revenue Offices
KTSC	:	Kathmandu Taxpayers Service Centre
MEA's	:	Multilateral Environment Agreement
MoF	:	Ministry of Finance
NPC	:	National Planning Commission
NRB	:	Nepal Rastra Bank
PAN	:	Permanent Account Number
PCI	:	Personal Capital Income
SAARC	:	South Asian Association for Regional Cooperation
SAFTA	:	SAARC Free Trade Area
TDS	:	Tax Deduction at Source
TIA	:	Tribhuvan International Airport
VAT	:	Value Added Tax
VDIS	:	Voluntary Disclosure of Income System
WAN	:	Wide Area Network
WTO	:	World Trade Organization