

**REVENUE COLLECTION FROM VAT WITH ITS PROBLEMS
AND PROSPECTS**

By:

Som Nath Paudel

Prithvi Narayan Campus

Exam Roll No: 480044

Campus Roll No: 139/065

TU Reg. No: 7-1-48-781-2003

A Thesis Submitted to

Office of the Dean Faculty of Management

Tribhuvan University

**In partial fulfillment of the requirements for the degree of
Master of Business Studies (M.B.S.)**

Pokhara

September, 2012

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RECOMMENDATION

This is to certify that the thesis

Submitted by:

Som Nath Paudel

Entitled:

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

Supervisor

Indra Prasad Sharma

Signature:

Head, Research Department

Signature:

Campus Chief

Signature:

Date :

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We have conducted the viva-voce examination of the thesis

Submitted by:

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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 requirements for the degree of

Master of Business Studies (M.B.S.)

Viva-Voce Committee

Head, Research Department
Member (Thesis Supervisor)
Member (External Expert)
Member

Date:

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Abbreviations/Acronyms

A/C	:	Account
AD	:	After Decade
Adm.	:	Administration
Amt.	:	Amount
BS	:	Bikram Sambat
CBS	:	Central Bureau of Statistics
CDE	:	Central Department of Economics
CDM	:	Central Department of Management
CEDA	:	Central for Economic Department and Administration
CV	:	Coefficient of Variation
DANIDA:		Danish International Development Agency
DC	:	District of Columbia
EC	:	European Community
e.g.	:	Example
Edn.	:	Edition
EEC	:	European Economic Community
ESAF	:	Enhanced Structural Adjustment Finance
EU	:	European Union
FCGO	:	Financial Comptroller General Office
FNCCI	:	Federation of Nepalese Chamber of Commerce and Industry
FY	:	Fiscal Year
GATT	:	General Agreement of Tariff and Trade
GDP	:	Gross Domestic Product
GNP	:	Gross National Product
Govt.	:	Government
HDR	:	Human Development Report
HMG/N	:	His Majesty's the Government of Nepal
IBFD	:	International Bureau of Fiscal Documentation
i.e.	:	That is
IMF	:	International Monetary Fund
IRD	:	Inland Revenue Department
Ktm.	:	Kathmandu
LDCs	:	Less Development Countries
Ltd.	:	Limited
MBS	:	Master of Business Studies
Mgt.	:	Management

Misc.	:	Miscellaneous
MOF	:	Ministry of Finance
MST	:	Multi Stage Sales
NCC	:	Nepal Chamber of Commerce
NGOs	:	Non-government Organization
No	:	Number
NPC	:	Nepal Planning Commission
NRB	:	Nepal Rastra Bank
PNC	:	Prithvi Narayan Campus
Prog.	:	Programme
Pvt.	:	Private
RAS	:	Revenue Administration Support
Reg.	:	Registration
RST	:	Retail Level Sales Tax
SAARC	:	South Asian Association for Regional Co-operation
SAFTA	:	South Asian Free Trade Area
SD	:	Standard Deviation
TPIN	:	Tax Payer Identification Number
TR	:	Total Revenue
TU	:	Tribhuvan University
TVR	:	Total VAT Revenue
USA	:	United States of America
UDCs	:	Under Developed Countries
UK	:	United Kingdom
UNDP	:	United Nations Development Programme
UNO	:	United Nations Organization
USAID	:	United State Agency for International Development
VAT	:	Value Added Tax
Vol.	:	Volume
Vs	:	Versus
WBR	:	World Bank Report
WDR	:	World Development Report
WST	:	Wholesale Level Sales Tax
WTO	:	World Trade Organization