

CONTRIBUTION OF CUSTOM DUTY ON REVENUE IN NEPAL

A THESIS

Submitted To

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***In the Partial Fulfillment of the Requirement for the Degree of
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May, 2013

RECOMMENDATION

This is to certify that the Thesis

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DECLARATION

I, hereby, declare that the work reported in this thesis entitled “*Contribution Of Custom Duty On Revenue In Nepal*” 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 **Indra Chapagai of Lumbini Banijya Campus Butwal.**

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ABBREVIATIONS

A.D	Anno Domini
B. S.	Bikram Sambat
BOT	Build, Operate and Transfer
EPZ	Export Processing Zone
FY	Fiscal Year
GDP	Gross Domestic Product
ICAN	Institute of Chartered Accountants of Nepal
IRD	Inland Revenue Department
IRO	Internal Revenue Office
ITA	Income Tax Act
TA	Tax Administrators
CDP	Custom Duty Payers
ITP	Income Tax Payers
ITR	Income Tax Return
MBA	Masters' of Business Administration
MBS	Masters' of Business Studies
MOF	Ministry of Finance
NRB	Nepal Rastra Bank
PAN	Permanent Account Number
PAYE	Pay-Tax-As You Earn
R&D	Research and Development
SEZ	Special Economic Zone
T. U.	Tribhuvan University
TDS	Tax Deductible at Source
UNO	United Nations Organization
VAT	Value Added Tax