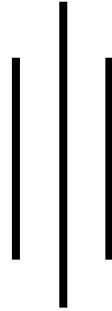


Tax Reform in Nepal

A Study of Nepalese VAT



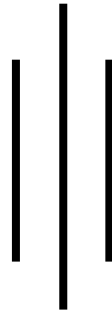
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A THESIS SUBMITTED TO:

Office of the dean Faculty of Management

Tribhuwan University, Kathmandu

In partial fulfillment of the requirement for the degree of

Master of Business Studies (M.B.S)

Kathmandu, Nepal

February, 2013

RECOMMENDATION

This is to certify that the thesis:

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I hereby declare that the work reported in this thesis entitled “**Tax Reform in Nepal - A Study of Nepalese VAT**” submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirements for the Master of Business Studies under the supervision **Dr. Balram Jha** R.R.M. Campus, Janakpurdham.

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ACKNOWLEDGEMENTS

Thesis is really an appreciable curriculum of T.U. because it helps the students to express their theoretical concept gained during the study period into the practical field. So, being concerned to thesis, I have also got a chance to express my theoretical concept gained from class and library study into this practical field. The present study "**Tax Reform in Nepal - A Study of Nepalese VAT**" has been prepared for the partial fulfillment of the requirement for Master Degree in Business Studies.

At first, I would like to pay thanks to my father and mother as well as my brother who headed me towards the light of education and path of truth. Due to their non-stopping effort for guidance, today I come in this position. So I would like to share the credit of my success with them.

After this, I would like to express my cordial gratitude to my all teachers. For this dissertation, I would like to pay my sincere thanks to my thesis Supervisor **Dr. Balram Jha**, R.R.M. Campus. His incessant suggestion and guidance from the beginning to the end is really an appreciable effort.

I would also like to express my gratitude to all other members of R.R.M. Campus, Janakpurdham, especially, staffs from MBS department, libraries staffs as well as all known and unknown people who supported as well as inspired me to complete this thesis.

Last but not least I am greatly indebted by my all friends for their motivational effort and support even though they have very busy hour.

Advices, Recommendations and suggestions are whole-heartedly welcome.
Thanks,

Ajay Kumar Shah

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Abbreviation

ACP	Average Collection Period
BEP	Break Even Point
CBS	Central Bureau Statistics
CM	Contribution Margin
CSO	Civil Society Organization
CVP	Cost Volume Profit
DPS	Dividend per Share
DTR	Debtors Turnover Ratio
EBIT	Earnings Before interest and Tax
FATR	Fixed Assets Turnover Ratio
GDP	Gross Domestic product
GDP	Gross Domestic Product
GPR	Gross Profit Ratio
ITR	Inventory Turnover Ratio
MEA	Ministry of External Affairs
MOS	Margin of Safety
NEA	Nepal Electricity Authority
NPAT	Net Profit after Tax
NPBT	Net Profit before Tax
NPR	Net Profit Ratio
PEs	Public Enterprises
ROE	Return on Equity
ROI	ReturnonInvestment
T.U.	Tribhuvan University
VAT	Value Added Tax