

A Study On Contribution of VAT to Total Tax Revenue

A THESIS

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Class Roll No. 803/065

Symbol No.250649

TU Reg. No.7-1-3-90-2002

Submitted to:

Office of the Dean

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TRIBHUVAN UNIVERSITY

In Partial Fulfillment of the Requirement of the

New Baneshwor, Kathmandu

December, 2013

VIVA-VOCE SHEET

We have concluded the viva- voce examination of the thesis

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A Study on Contribution of VAT to Total Tax Revenue

and format the thesis to be the original work of the student and written according to the prescribed format. We recommended the thesis to be accepted as a partial fulfillment of the required of the Masters degree in business studies (M.B.S.)

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**A Study on Contribution of VAT to Total Tax Revenue**” submitted to Nepal Commerce Campus Faculty of Management, Tribhuvan University is my work which is prepared as the partial fulfillment of the requirement for the Masters in Business Studies (M.B.S.) under the supervision and guidance of **Dr. Sushil Bhakta Mathema** and **Mr. Gyanendra Bikram Shah**.

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ACKNOWLEDGEMENT

I am very pleased to present myself as an author of this dissertation work as a partial fulfillment of the requirement for the degree of Master of Business Studies. An accomplishment of this dissertation reflected a tremendous sense of freedom to me and in other hand, completion of this thesis encouraged me to undertake new ventures of original researches in the field of financial literature.

In the very out-set, I would like to express my heartiest gratitude and sincere thanks to my thesis supervisors, **Dr. Sushil Bhakta Mathema** and **Gyanendra Bikarm Shah** Faculty of Management, Nepal Commerce Campus, Minbhawan for his valuable guidance, who openhandedly took time out from his own very busy schedule, and continual stream of creative suggestions and aspiratory encouragement that made it possible to complete this thesis in this form on time. Similarly, I would like to express my heartiest gratitude and sincere thanks to Mr. Surya Devkota Lecture of Nepal Commerce Campus. Who give me valuable suggestions.

I am indebted Mr.Suman Dhital and Mr.Surendra Prasad Pokharel who made a great sacrifice for me. I would like to share the credit of my success with them.

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TABLE OF CONTENTS

Page No.

Viva Voce Sheet	
Recommendation	
Declaration	
Acknowledgement	
Table of Contents	
List of Tables	
List of Figures	
Abbreviations used	

CHAPTER-I

INTRODUCTION

1.	<i>Introduction</i>	1
1.1	<i>General Background</i>	1
1.1.1	<i>Direct Tax</i>	3
1.1.2	<i>Indirect Tax</i>	4
1.1.3	<i>Value Added Tax</i>	5
1.2	<i>Focus of Study</i>	6
1.3	<i>Statement of the Problem</i>	6
1.4	<i>Objective of Study</i>	7
1.5	<i>Significance of the Study</i>	7
1.6	<i>Limitation of the Study</i>	8
1.7	<i>Organization of the Study</i>	8

CHAPTER-II

REVIEW OF LITERATURE

2.	<i>Review of Literature</i>	9
2.1	<i>Conceptual Review</i>	9
2.1.1	<i>Historical Background of VAT</i>	9
2.1.2	<i>History and Development of VAT in Nepal</i>	16
2.1.3	<i>Types of VAT</i>	21

2.1.4	<i>Method of Computing VAT</i>	22
2.2	<i>Value Added Tax other Sales Taxes</i>	27
2.2.1	<i>VAT versus Turnover Tax</i>	27
2.2.2	<i>VAT versus Manufactures' Sales Tax</i>	28
2.2.3	<i>VAT versus Wholesalers' Sales Tax</i>	30
2.2.4	<i>VAT versus Retailers' Sales Tax</i>	31
2.3	<i>Superiority of VAT</i>	33
2.4	<i>Principle governing VAT</i>	33
2.5	<i>Importance of VAT</i>	35
2.6	<i>Reasons for Introduction of the VAT System</i>	38
2.7	<i>Basic features of Nepalese VAT System</i>	40
2.8	<i>Structure of VAT</i>	41
2.8.1	<i>Rate and Coverage</i>	41
2.8.2	<i>Exemption</i>	41
2.8.3	<i>Zero Rating</i>	42
2.8.4	<i>Threshold</i>	43
2.8.5	<i>Taxable Supply</i>	43
2.8.6	<i>Place of Supply</i>	44
2.8.7	<i>Time of Supply</i>	44
2.8.8	<i>Taxable Value</i>	45
2.9	<i>Operation of VAT</i>	45
2.9.1	<i>Registration</i>	45
2.9.2	<i>Invoicing</i>	47
2.9.3	<i>Books of Account</i>	49
2.9.4	<i>Debit Note and Credit Note</i>	50
2.9.5	<i>Submission of Return</i>	51
2.9.6	<i>Payment of Tax</i>	52
2.9.7	<i>Tax Assessment</i>	52
2.9.8	<i>Collection of VAT</i>	54
2.9.9	<i>Tax Credit</i>	54
2.9.10	<i>Tax Refund</i>	56

2.9.11	<i>Penal Provision</i>	57
2.9.12	<i>Appeals</i>	57
2.9.13	<i>VAT Administration</i>	58
2.10	<i>Review of Literature</i>	59
2.11	<i>Research Gap</i>	67

CHAPTER-III REASERCH METHODOLOGY

3.	<i>Research Methodology</i>	68
3.1	<i>Research Design</i>	68
3.2	<i>Data Collection Procedure</i>	68
3.3	<i>Population and Sample</i>	68
3.4	<i>Sources of Data</i>	69
3.5	<i>Methods of Data Presentation and Analysis</i>	69

CHAPTER-IV PRESENTATHION AND ANALYSIS OF DATA

4.	<i>Presentation and Analysis of Data</i>	70
4.1	<i>Revenue of Structure of Nepal</i>	70
4.1.1	<i>Tax Revenue Structure of Nepal</i>	72
4.1.2	<i>Revenue Collection from VAT</i>	73
4.1.3	<i>Contribution of VAT to Total Tax Revenue</i>	75
4.1.4	<i>Contribution of VAT to Indirect Tax Revenue</i>	76
4.1.5	<i>Contribution of VAT to Total Revenue</i>	77
4.1.6	<i>Contribution of VAT to GDP</i>	78
4.1.7	<i>Revenue Collection to Before VAT</i>	80
4.2	<i>Major finding from Secondary Data</i>	81

CHAPTER-V SUMMARY, CONCLUSION AND RECOMMENDAITON

5.	<i>Summary, Conclusion and Recommendation</i>	83
5.1	<i>Summary</i>	83
5.2	<i>Conclusion</i>	85
5.3	<i>Recommendation</i>	86

BIBLIOGRAPHY

LIST OF TABLES

2.1	<i>Countries and the year when they introduced VAT</i>	11
2.2	<i>Standard VAT Rates through the world</i>	12
2.3	<i>Methods of Computing VAT</i>	25
2.4	<i>VAT offices under VAT Department</i>	58
4.1	<i>Contribution of Tax Revenue, Non Tax Revenue in Total Revenue</i>	71
4.2	<i>Tax Revenue Structure of Nepal</i>	72
4.3	<i>Revenue Collection from VAT</i>	74
4.4	<i>Contribution of VAT to Total Tax Revenue</i>	75
4.5	<i>Contribution of VAT to Indirect Tax Revenue</i>	76
4.6	<i>Contribution of VAT to Total Revenue</i>	77
4.7	<i>Contribution of VAT to GDP</i>	79
4.8	<i>Revenue Collection before VAT</i>	80

LIST OF FIGURE

<i>4.1</i>	<i>Contribution of Tax Revenue Non Tax Revenue in Total Revenue</i>	<i>71</i>
<i>4.2</i>	<i>Tax Revenue Structure of Nepal</i>	<i>73</i>
<i>4.3</i>	<i>Revenue Collection from VAT</i>	<i>74</i>
<i>4.4</i>	<i>Contribution of VAT to Total Tax Revenue</i>	<i>76</i>
<i>4.5</i>	<i>Contribution of VAT to Indirect Tax Revenue</i>	<i>77</i>
<i>4.6</i>	<i>Contribution of VAT to Total Revenue</i>	<i>78</i>
<i>4.7</i>	<i>Contribution of VAT to GDP</i>	<i>79</i>
<i>4.8</i>	<i>Revenue, Collection before VAT</i>	<i>81</i>

ABBREVIATIONS

A.D.	—	Anno Domini
C-VAT	—	Consumption Type Value Added Tax
E.C.	—	European Countries
e.g.	—	For example
FY	—	Fiscal Year
Fig.	—	Figure
GDI	—	Gross Domestic Income
GDP	—	Gross Domestic Product
i.e.	—	that is
IRD	—	Inland Revenue Department
I-VAT	—	Income Type Value Added Tax
MBS	—	Master of Business Studies
MIS	—	Management Information System
MOD VAT	—	Modified Value Added Tax
MOF	—	Ministry of Finance
MST	—	Multi-stage Sales Tax (also Manufacture Level Sales Tax)
No.	—	Number
NRB	—	Nepal Rastra Bank
NNP	—	Net National Product
PAN	—	Permanent Account Number
P-VAT	—	Product Type Value Added Tax
Rs.	—	Rupees
RST	—	Retail Level Sales Tax
SAARC	—	South Asian Association for Regional Co-operation
TPIN	—	Tax Payer's Identification Number
UML	—	United Marxist Leninist (Communist Party of Nepal)
VAT	—	Value Added Tax
vs.	—	versus
WST	—	Wholesale Level Sales Tax
WTO	—	World Trade Organization