

A STUDY ON PROBLEMS OF VAT IMPLEMENTATION IN NEPAL

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RECOMMENDATION

This is to certify that the thesis

Submitted by
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Entitled

A STUDY ON PROBLEMS OF VAT IMPLEMENTATION IN NEPAL
has been prepared as approved by this Department in the prescribed
format of Faculty of Management. This thesis is forwarded for
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VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

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Found the thesis to be original work of the student and written according to the prescribe format. We recommend the thesis to be accepted as partial fulfilment of the requirements for the Master's Degree in Business Studies (MBS)

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**A Study on Problems of VAT Implementation In Nepal**”, submitted to Central department of management, Tribhuvan University, is my original work done in the form of partial fulfilment of the requirement for the Degree of Master of Business Studies (MBS) under the Supervision of Supervisor **Prof. Dr. Puspa Raj Kandel**, Central Department of Management, T.U., Kirtipur, Kathmandu.

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ABBREVIATIONS

A.D.	:	Anne Domino
CIG	:	Cost of Intermediate Goods
D	:	Depreciation
Fig.	:	Figure
FNCC	:	Federation of Nepalese Chamber of Commerce
FY	:	Fiscal Year
G/N	:	Government of Nepal
GDP	:	Gross Domestic Product
GNP	:	Gross National Product
GR	:	Gross Receipts (GR)
GST	:	Gross Sales Tax
GST	:	Gross Sales Tax
i.e.	:	That is
IMF	:	International Monetary Fund
IRD	:	Inland Revenue Department
IT	:	Information Technology
LDCs	:	Least Developed countries
MICS	:	Management Information System
MODVAT	:	Modified Value Added Tax
MOF	:	Ministry of Finance
MST	:	Manufacturers Sales Tax
MST	:	Multistage Sales Tax
No.	:	Number
NRB	:	Nepal Rastra Bank
Rs.	:	Rupees (Nepalese Currency)
RST	:	Retail Sales Tax
RST	:	Retail Stage Sales Tax
SAARC	:	South Asian Association for Regional Cooperation
SAFTA	:	South Asian Free Trade Area

SV	:	Sale Value
TR	:	Total Revenue
TT	:	Turnover Tax
TU	:	Tribhuvan University
USAID	:	United States Agency for International Development
VAT	:	Value Added Tax
WBR	:	World Bank Report
WST	:	Wholesalers Sales Tax
WTO	:	World Trade Organization & And