

**AN ANALYSIS OF STRUCTURE AND TREND OF
TAXATION IN NEPAL**

A Thesis

**submitted to the Central Department of Economics,
Tribhuvan University, Kirtipur, Katmandu, Nepal,
in Partial Fulfillment of the Requirements**

**for the Degree of
MASTER OF ARTS
in
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By

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LETTER OF RECOMMENDATION

This thesis entitled **AN ANALYSIS OF STRUCTURE AND TREND OF TAXATION IN NEPAL** has been prepared by **Mandira Sitaula** under my supervision and guidance. I hereby recommend this thesis for examination by the Thesis Committee as a partial fulfillment of the requirements for the Degree of **MASTER OF ARTS in ECONOMICS**.

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(Thesis Supervisor)

Date: 2073/10/28 B.S.

APPROVAL SHEET

We certify that this thesis entitled **AN ANALYSIS OF STRUCTURE AND TREND OF TAXATION IN NEPAL** submitted by **Mandira Sitaula** to the Central Department of Economics, Faculty of Humanities and Social Sciences, Tribhuvan University, in partial fulfillment of the requirements for the Degree of **MASTER OF ARTS in ECONOMICS** has been found satisfactory in scope and quality. Therefore, we accept this thesis as a part of the said degree.

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ABBREVIATIONS/ACRONYMS

CBS	Central Bureau of Statistics
CEDA	Central for Economic Development and Administration
DC	Discretionary Change
FY	Fiscal Year
GDP	Gross Domestic Product
GNP	Gross National Product
GoN	Government of Nepal
MoF	Ministry of Finance
NRB	Nepal Rastra Bank
SAARC	South Asian Association for Regional Cooperation
UDCs	Under-Developed Countries
VAT	Value Added Tax

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