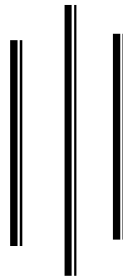


**A STUDY ON CONTRIBUTION OF CUSTOMS DUTY TO  
TAX REVENUE OF NEPAL**



By:-

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**A Thesis Submitted to:**

Office of the Dean  
Faculty of Management  
Tribhuvan University

In Partial Fulfillment of the Requirement of the Degree of  
**Master of Business Studies (MBS)**

**Kathmandu**

**MAY, 2013**

# VIVA-VOCE SHEET

**Submitted By:  
Kumar Prasad Nyaupane**

**Entitled**

**"A STUDY ON CONTRIBUTION OF CUSTOMS DUTY TO TAX  
REVENUE OF NEPAL"**

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format of Faculty of Management. This thesis is forwarded for  
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Prof.Dr.Pushparaj Kandel  
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Prof.Dr.Balkrishna Shrestha  
Chairman Research Committee  
&  
Head Of the Department

Date: .....

## **DECLARATION**

I hereby Declare that the work reported in this thesis entitled “**A STUDY ON CONTRIBUTION OF CUSTOMS DUTY TO TAX REVENUE OF NEPAL**” submitted to Central Department of Management, Kirtipur, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master of Business Studies under the supervision of **Prof. Dr. Pushpa Raj Kandel**.

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**Kumar Prasad Nyaupane**

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## ABBREVIATION

ASYCUDA	-	Automated Systems for Customs Duty and Administration
BS	-	Bikram Sambat
CDP	-	Custom Duty Payers
FY	-	Fiscal Year
FNCCI	-	Federation of Nepalese Chamber & Industries
GATT	-	General Agreement on Tariffs and Trade
GDP	-	Gross Domestic Product
IRD	-	Inland Revenue Department
i.e.	-	That is
MOF	-	Ministry of Finance
NRB	-	Nepal Rastra Bank
SAARC	-	South Asian Association for Regional Cooperation
SAFTA	-	South Asian Free Trade Area
SAPTA	-	South Asian Preferential Trading Agreement
TA	-	Tax Administrator
TE	-	Tax Experts
T.U.	-	Tribhuvan University
US	-	United States
VAT	-	Value Added Tax
WCO	-	World Custom Organization
WTO	-	World Trade Organization
\$	-	Us Dollar
%	-	Percentage