

**CONTRIBUTION OF EXCISE DUTY TO INDIRECT TAX
REVENUE OF NEPAL
(With Special Reference to Tobacco and Liquor Products)**

**A Thesis
Submitted**

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Appendix I

Data Related With GDP, Tax and Non Tax Revenue

In Millions

Fiscal Year	GDP	Tax Revenue	Non Tax Revenue	Total Revenue
2064/65	815658	85155.46	22467.02	107622.48
2065/66	988272	117051.91	26422.58	143474.49
2066/67	1192774	156294.92	23650.9	179945.82
2067/68	1366954	172777.91	27041.1	199819.01
2068/69	1527344	211721.8	32651.2	244373
2069/70	1695011	259214.9	36826.2	296041.1
2070/71	1964540	312441.3	44179.5	356620.8
2071/72	2130150	355955.7	49910.7	405866.4
2072/73	2247427	421096.6	60865	481961.6
2073/74	2599234	553866.5	55313.4	609179.9

Appendix II

Data of Tax Revenue Collection in Nepal

In Millions

Revenue Heading	Fiscal Year									
	2064/65	2065/66	2066/67	2067/68	2068/69	2069/70	2070/71	2071/72	2072/73	2073/74

Taxes on income, profits and capital gains	19078	27247	33821	42060	51303	64186.7	75613.6	86165.6	114138	144846
Taxes on payroll and workforce	NA	NA	NA	NA	1555	1880.6	2449.9	2925.8	3269.8	4136.9
Taxes on property	4010	7073	7929	6595	3588.4	5340.2	6671.1	9399.4	13149.4	18294
Taxes on goods and services	41005	55938	79394	88411	110561	129271	157718	180025	205669	278569
VAT	29816	39701	54921	61664	70930.4	83418.4	101105	112522	122412	160168
Excise	11190	16221	24306	26543	30016.1	36234.7	45412.6	53538.2	65776.4	84805.5
Taxes on specific service	NA	NA	NA	NA	490.2	655.3	873.5	1031.9	1284.1	1612
Taxes on use of goods and on permission to use goods	NA	17	167	204	9124.3	8962.1	10327.7	12933.3	16196.3	31083.2
Taxes on international trade and transactions	21062	26793	35151	35712	43390.6	56931.8	67980.5	74841.3	82159.1	103059
Customs and other import duties	20125	25268	33476	34312	40905.9	54327.9	64125.4	70526.7	77822.2	98410.3
Taxes on export	433	794	915	358	861.5	439.1	1066.5	314.6	113.7	125.1
Other taxes on international trade and transactions	504	731	759	1042	1623.2	2164.8	2788.6	4000	4223.2	4523.3
Other taxes	NA	NA	NA	NA	1323.8	1605.2	2007.7	2598.4	2711.6	4961.8
Grand Total	85155	117051	156295	172778	211722	259215	312441	355956	421097	553867

Appendix III

Data on Excise Duty Collection

In Millions

Fiscal Year	Tobacco	Liquor	Other Industrial Products	Imported Goods	Total Excise Duty
2064/65	3118.91	3691.77	1501.79	2877.53	11190
2065/66	3742.35	5127.34	2843	4508.31	16221
2066/67	4512.5	6584.34	2500.3	10708.86	24306
2067/68	5139.37	8387.74	2160.18	10855.71	26543
2068/69	5220	11850.36	2579.66	10366.08	30016.1
2069/70	5350	13310	3071	14503.7	36234.7
2070/71	7300	16300	3678	18134.6	45412.6
2071/72	7170	19540	4344	22484.2	53538.2
2072/73	8950	22790	4450	29586.4	65776.4
2073/74	10990	29890	6320	37605.5	84805.5

Appendix IV

Data Analysis through SPSS Program

		total tax revenue	total indirect tax revenue	excise duty	excise duty on liquor	excise d on toba
total tax revenue	Pearson Correlation	1	.999**	.998**	.998**	.99
	Sig. (2-tailed)		.000	.000	.000	.
	N	10	10	10	10	
total indirect tax revenue	Pearson Correlation	.999**	1	.996**	.998**	.98
	Sig. (2-tailed)	.000		.000	.000	.
	N	10	10	10	10	
excise duty	Pearson Correlation	.998**	.996**	1	.994**	.99
	Sig. (2-tailed)	.000	.000		.000	.
	N	10	10	10	10	
excise duty on liquor	Pearson Correlation	.998**	.998**	.994**	1	.98
	Sig. (2-tailed)	.000	.000	.000		.
	N	10	10	10	10	
excise duty on tobacco	Pearson Correlation	.990**	.987**	.993**	.985**	
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	10	10	10	10	

** . Correlation is significant at the 0.01 level (2-tailed).