

VALUE ADDED TAX: PRACTICAL ASPECTS OF IMPLEMENTATION IN NEPALESE CONTEXT

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**In Partial Fulfillment of the requirement for the Degree of
Master of Business Studies (M.B.S.)**

**A Thesis Submitted to
Office of the Dean
Faculty of Management
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RECOMMENDATION

This is to certify that Mrs. Shanti Neupane has prepared the Thesis entitled “VALUE ADDED TAX: PRACTICAL ASPECTS OF IMPLEMENTATION IN NEPALESE CONTEXT” under my supervision. It embodies has original and independent work. I am fully satisfied with the work in terms of its literature review, research methodology, presentation and analysis of data and over all research work.

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It is forwarded for the examination. I recommended this Thesis for approval as acceptance.

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Santosh Lal Shrestha
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VIVA-VOCE SHEET

We have conducted the viva –voce examination of the thesis presented

By

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"VALUE ADDED TAX: PRACTICAL ASPECTS OF IMPLEMENTATION IN NEPALESE CONTEXT" is found to be the original work of the student and written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirement for Master Degree of Business Studies (M.B.S.)

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ABBREVIATIONS

| | |
|------|--|
| CEDA | Centre for Economic Development and Administration |
| Fy | Fiscal Year |
| GDP | Gross Domestic Product |
| GON | Government of Nepal |
| IRD | Inland Revenue Department |
| ITA | Income Tax Act |
| ITR | Income Tax Rules |
| IY | Income Year |
| NRB | Nepal Rastra Bank |
| Rs. | Rupees |
| TA | Tax Administrator |
| TD | Tax Payer |
| TDs | Tax Deducted at Source |
| TE | Tax Experts |
| TU | Tribhuvan University |
| VAT | Value Added Tax |