

**CONTRIBUTION OF CUSTOM DUTY TO TOTAL TAX  
REVENUE OF NEPAL**

**A Thesis Submitted**

**By**

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## RECOMMENDATION LETTER

It is certified that this thesis entitled **Contribution of Custom Duty to Total Tax Revenue of Nepal** submitted by SujataRai is an original piece of research work carried out by the candidate under my supervision and guidance and I am fully satisfied with. Literary presentation is satisfactory and the thesis is in a form suitable for publication. Work evinces the capacity of the candidate for critical examination and independent judgment.

To the best of my knowledge, the candidate has fulfilled all requirements of Master of Business Studies (MBS) degree, Faculty of Management, Tribhuvan University. I, therefore, recommend that this research work be considered for the award of Master's Degree.

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## APPROVAL SHEET

We the undersigned have examined the thesis entitled **Contribution of Custom Duty to Total Tax Revenue of Nepal** presented by **Sujata Rai** a candidate for the degree of Master of Business Studies (MBS) and conducted the viva voce examination of the candidate. We hereby certify that the thesis is worthy of acceptance.

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## **CERTIFICATION OF AUTHORSHIP**

I certify that the work in this thesis has not previously been submitted for a degree nor has it been submitted as part of requirements for a degree except as fully acknowledged within the text.

I also certify that the thesis has been written by me under the supervision of Prof. Dr. GopiNathRegmi. Any help that I have received in my research work and the preparation of the thesis itself has been acknowledged. In addition, I certify that all information sources and literature used are indicated in the reference section of the thesis.

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Date:

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## ABSTRACT

*This research aims to find the comparative study on "contribution of custom duty to total tax revenue of Nepal". For this purpose, ten years data of custom duty from 2007/08 to 2016 are used as a sample. The secondary is used to examine the study on contribution of custom duty to National revenue. The tools used on the research are statistical tools, which are Arithmetic Mean, Standard Deviation, and Coefficient of Variation. And also used on the study is correlation analysis and trend analysis.*

*The findings of the study show, custom duty, total tax revenue, tax revenue, GDP and total tax revenue have increasing trend. Among these, the contributed value of Total Revenue is higher and increasing in large volume year by year than total tax revenue, GDP and total indirect tax. However, the collection of total tax revenue is also good. The relation of custom duty with total revenue, total tax revenue, GDP and total indirect tax is highly correlated, which means higher the custom duty, higher will be the total revenue, total tax revenue, GDP and total indirect tax. The collection of custom duty is main source to derive the total revenue and total tax revenue in country's economic development. The performance of AAGR has fluctuating trend, it shows economic sector is not well sound in Nation But it started to make good position in coming years.*

**Keywords:** Custom Duty, Total Revenue, National Revenue

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## ABBREVIATIONS

AAGR	Average Annual Growth Rate
ASYCUDA	Automated System For Customs Data
BIMSTEC	Bay of Bengal Initiative for Multi-Sectorial Technical & Economic Cooperation
CV	Coefficient of Variation
DRP	Duty Refund Procedure
GDP	Gross Domestic Product
ICD	Inland Container Depot
MIEA'S	Multilateral Environment Agreement
NTC	Nepal Tele Communication
SAARC	South Asia Association for Regional Cooperation
SAPTA	South Asia Professional Trading Agreement
SD	Standard Deviation
VAT	Value Added Tax
WCO	World Customs Organization