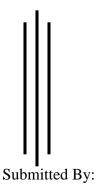
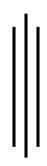
Impact of VAT in the Resources Mobilization of Nepal



KAMOD KUMAR TIWARI

Campus Roll No.: 95 /2063 Exam roll no.: 598/2063 T.U. Regd. No:- 7-2-158-903-2002



Submitted To: Office of the Dean
Faculty of Management
Tribhuvan University

In partial fulfillment of the requirements for the Degree of Master of Business Studies (MBS)

Birgunj Nepal 13th April, 2011

Recommendation

This is to certify that the thesis

Submitted by:-KAMOD KUMAR TIWARI] Entitled

Impact of VAT in the Resource Mobilization of Nepal

has been approved as a approved by this Department in the prescribed format of the

Faculty of Management.
This thesis is forwarded for the examination.

•••••	•••••
Asso.Proff. Rajeshwar Pd Acharya	(Asso. Proff. Dr.Deepak Shakya)
(Thesis supervisor)	Chairperson, Research Committee
Lecturer, T.R.M. Campus	T.R.M. Campus, Birgunj
Camp	us Chief
T.R.M. Car	mpus, Birgunj
Date:	

Viva- voce sheet

We have conducted the viva-voce examination of the thesis

Submitted by: -**Kamod Kumar Tiwari**

Entitled: -

"Impact of VAT in the Resources Mobilization of Nepal"
And found the thesis to be original work of the student and written according to the prescribed format. We recommended the thesis to be accepted as partial fulfillment of the requirements for the Master's Degree in Business Studies (MBS)

va-voce Committee
ead of Research Departmentember (thesis Supervisor)
ember (External Expert)
ate:

Declaration

I herby declare tat the work reported in this thesis entitled "Impact of vat in the Resource Mobilization of Nepal" submitted to the office of Dean, Faculty of Management, Tribhuwan University is my original work done in the form of partial fulfillment for the requirements of Master's Degree in Business Studies (MBS) under the supervision of Associate Professor Rajeshwar Prasad Acharya of Thakur Ram Multiple Campus, Birgunj.

KAMOD KUMAR TIWARI Thakur Ram Multiple Campus, Birgunj

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KAMOD	KUMAR	TIWARI
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Date :
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List of Abbreviation

VAT = Value Added Tax TR = Total revenue TTR = Total tax revenue

IRD = Inland Revenue Department
GDP = Gross Domestic Product

TRMC= Thakur Ram Multiple Campus

GNP = Gross National Product MST = Multinational sales tax WST = Wholesale sale tax

HMG = His Majesty Government

NCC = Nepal Chamber of Commerce

CP = Cost Price SP = Selling Price

ITR = Indirect Tax Revenue r = Coefficient of correlation $r^2 = Coefficient of determination$

t = test

MOF = Ministry of Finance

TV = Television