

# **Impact of VAT in the Resources Mobilization of Nepal**



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# Recommendation

This is to certify that the thesis

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# Viva- voce sheet

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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)

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## **Declaration**

I hereby declare that 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, Tribhuvan 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.

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**KAMOD KUMAR TIWARI**

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