

**EFFECTIVENESS OF RESOURCE MOBILIZATION  
THROUGH VAT IN NEPAL**

**A Thesis**

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## **DECLARATION**

*I hereby declare that the work reported in the thesis entitled "EFFECTIVENESS OF RESOURCE MOBILIZATION THROUGH VAT IN NEPAL" submitted to Central Department of Management, T. U. is my original work done in the form of partial fulfillment of the requirements for the Master of Business Studies (M.B.S.) under the supervision of Prof. Dr. Santosh Raj Poudel, professor of Central Department of Management, Tribhuwan University.*

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## **ABBREVIATIONS**

CBS	Central Bureau of Statistics
CA	Chartered Accountant
CTM	Chief Tax Manager
CTO	Chief Tax Officer
DG	Director General
EC	European Countries
EU	European Union
GDP	Gross Domestic Product
GNP	Gross National Product
IMF	International Monetary Fund
IRD	Inland Revenue Department
IRO	Inland Revenue Office
MOF	Ministry of Finance
NCC	Nepal Chamber of Commerce
FNCCI	Federation of Nepal Chamber of Commerce and Industry
GON	Government of Nepal
SAARC	South Asian Association for regional Cooperation
SAFTA	South Asian Free Trade Arrangement
USAAID	United State Agency for International Development
VAT	Value Added Tax
WTO	World Trade Organization