

AN ANALYSIS
OF
VALUE ADDED TAX IN NEPAL

A THESIS

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DECLARATION

I hereby declare that the thesis entitled **AN ANALYSIS OF VALUE ADDED TAX IN NEPAL** submitted to Central Department of Management, Tribhuvan University is my original work done in form of partial fulfilment of the requirement for the degree of master of business studies under the supervision of Prof. Dr. Pushpa Raj Kandel of Central Department of Management.

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ABBREVIATIONS

➤ C-VAT	CONSUMPTION TYPE VALUE ADDED TAX
➤ DANIDA	Danish International Development Agency
➤ DG	Director General
➤ EC	European Commission
➤ EEC	European Economic Community
➤ e.g.	For Example
➤ FY	Fiscal Year
➤ GDI	Gross Domestic Income
➤ GDP	Gross Domestic Product
➤ GON	Government of Nepal
➤ i.e.	that is
➤ IRD	Inland Revenue Department
➤ I-VAT	Income type Value Added Tax
➤ MBS	Master of Business Studies
➤ MIS	Management Information System
➤ MOD-VAT	Modified Value Added Tax
➤ MOF	Ministry of Finance
➤ MST	Multi Stage Sales Tax (also manufacture level sales tax)
➤ NRB	Nepal Rastra Bank
➤ PAN	Permanent Account Number
➤ PVAT	Product Type Value Added Tax
➤ RST	Retail Level Sales Tax
➤ SAARC	South Asian Association for Regional Co-operation
➤ TPIN	Tax Payer's Identification Number
➤ TR	Total Revenue
➤ TXR	Total Tax Revenue
➤ UML	United Marxist Leninist (Communist Part of Nepal)
➤ USAID	United States Agency for International Development
➤ VAT	Value Added Tax
➤ WST	Wholesale Level Sales Tax
➤ WTO	World Trade Organization