

# **Stakeholder's Consciousness Concerning VAT**

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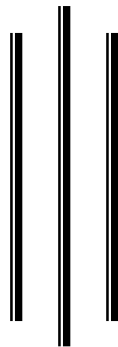
**A Thesis**

**Submitted to:**

**Office of the Dean**

**Faculty of Management**

**Tribhuvan University**



*In partial fulfillment of the requirement for the degree of*

***Master of Business Studies (M.B.S)***

**Kirtipur, Kathmandu**

**Bhadra, 2068**

## RECOMMENDATION

*This is to certify that the thesis*

*Submitted by:*

**Ravi Bhushan Shekhar Sharma**

*Entitled:*

**" Stakeholder's Consciousness Concerning VAT "**

*has been prepared as approved by this Department in the prescribed format of the Faculty of Management. This thesis is forwarded for examination.*

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**VIVA-VOCE SHEET**

**We have conducted the viva-voce examination of the thesis**

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*And found the thesis to be the original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for*

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## **DECLARATION**

I here by declare that the work reported in this thesis entitled " **Stakeholder's Consciousness Concerning VAT** " submitted to Central Department of Management, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master's Degree in Business Study (M.B.S.) under the supervision of Prof.Dr.Puspa Raj Kandel, Lecturer of Central Department of Management, Kirtipur, Kathmandu.

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## **ACKNOWLEDGEMENT**

This is such a mind-blowing opportunity for M.B.S. students, which has been provided by T.U. As far as thesis is concerned, it really increases the knowledge of the student in the course of analysis in their respective work. It helps the students to show their capacity as well as practical experience for future works.

I attempt to prepare a thesis based on Taxation. I would not have accomplished this thesis without the help of several hands. However, the thanks would be insufficient for them. However, I would like to express my grateful gratitude to all those respondents for their help and support.

To prepare this thesis the regular inspiration has been provided by my supervisor Prof. Dr. Puspa Raj Kandel who gave me the valuable time and suggestion for preparation of my thesis. The co-operation and co-ordination in providing information and data by staff of IRD cannot be overlooked. I may be grateful to Central library, Kirtipur.

I would like to express my heartiest gratitude to my parents. Family members and beloved friends too.

Ravi Bhushan Shekhar Sharma  
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## **ABBREVIATIONS**

B.S.	Bikram Sambat
CEDA	Central of Economic Development Administration
EU	European Union
FNCCI	Federation of Nepal Chamber of Commerce and Industry
GNP	Gross National Product
GON	Government of Nepal
GOVT	Government
i.e.	That is
IMF	International Monetary Fund
IRD	Inland Revenue Department
MODVAT	Modified Value Added Tax
MoF	Ministry of Finance
NCC	Nepal Chamber of Commerce
No.	Number
NRB	Nepal Rastra Bank
SAARC	South Asian Association for Regional Co-operation
TR	Total Revenue
T.U .	Tribhuvan University
USAID	United States Aid
VAT	Value Added Tax
WTO	World Trade Organization