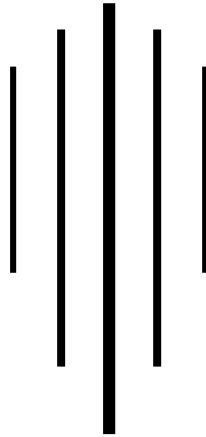


# **A STUDY ON EFFECTIVENESS OF VALUE ADDED TAX IN NEPAL**



Submitted By:

**DILIP BHANDARI**

Central Department of Management

T.U. Regd. No.: 7-2-241-72-2004

Campus Roll No. : 455/064

***A Thesis 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 (M.B.S.)**

Kathmandu, Nepal

September, 2011

# RECOMMENDATION

*This is to certify that the thesis*

*Submitted by*  
**Dilip Bhandari**

**Entitled:**

**A Study on Effectiveness of Value Added Tax in Nepal**

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

.....  
**Prof. Dr. Bal Krishna Shrestha**  
(Thesis Supervisors)

.....  
**Prof. Dr. Bal Krishna Shrestha**  
(Chairman of Research Committee)

.....  
**Pro. Dr. Dev Raj Adhikari**  
(Head of the Deparetment)

**VIVA-VOICE SHEET**

We have conducted the viva-voice examination of the thesis presented

By

**Dilip Bhandari**

Entitled:

**A Study on Effectiveness of Value Added Tax in Nepal**

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

**Master Degree of Business studies (M.B.S.)**

Viva-voice committee

Chairman of Research Committee .....

Head of the Department .....

Thesis Supervisor .....

External Expert .....

Date: .....

**Tribhuvan University**  
**Faculty of Management**  
**Central Department of Management**

**DECLARATION**

I hereby declare that the work in this thesis entitled “**A Study on Effectiveness of Value Added Tax in Nepal**” 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. Bal Krishna Shrestha**.

.....  
Dilip Bhandari  
Researcher  
Roll No. 455/064  
T.U. Regd. No. 7-2-241-72-2004

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# LIST OF ABBREVIATION

CA	Chartered Accountant
GDP	Gross Domestic Product
F/Y	Fiscal Year
G/N	Government of Nepal
IMF	International Monetary fund
IRD	Inland Revenue Department
MOF	Ministry of Finance
NTC	Nepal Telecommunication Corporation
PAN	Permanent Account Number
SAARC	South Asian Association for Regional Cooperation
SAFTA	South Asian Free Trade Area
VAT	Value Added Tax
WTO	World Trade Organization
WB	World Bank
T.U.	Tribhuvan University