

**VALUE ADDED TAX (VAT) & ITS IMPLEMENTATION,
PROBLEMS AND EFFECTIVENESS
IN NEPALESE ECONOMY**

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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 (MBS)*

Kathmandu, Nepal

March, 2013

RECOMMENDATION

This is to certify that the thesis

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PROBLEMS AND EFFECTIVENESS
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*has been prepared as approved by this Department in the prescribed format of
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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 the degree of

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DECLARATION

I hereby declare that the work reported in this thesis entitled "**Value Added Tax (VAT) & Its Implementation, Problems and Effectiveness in Nepalese Economy**" submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the degree of Master of Business Studies (MBS) under the supervision of **Prof. Dr. Kamal Deep Dhakal** and **Romakant Bhattarai** of Shanker Dev Campus, T.U.

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ACKNOWLEDGEMENT

This study report is prepared as a dissertation for the partial fulfillment of the requirements for the master's Degree course in Business studies analyzes "*Value Added Tax (VAT) & Its Implementation, Problems and Effectiveness in Nepalese Economy*".

I am very much thankful to Shankar Dev Campus management for providing me a chance to pursue MBS. I am exceedingly indebted to my thesis supervisors Prof. Dr. Kamal Deep Dhakal and Romakant Bhattarai for their generous encouragement and undertaking of the supervision of my research work because of which this research work can be completed as a result.

Likewise, I would like to give thanks all the members of IRD, all the officials of IROs of Kathmandu and Taxpayer Service Offices of Kathmandu of providing their valuable time in the continuous data collection process and answering to my questionnaire helping me out in any manner to complete the research work. All other businessmen and consumers are also thanked for being my respondent. Without their support, contribution and generous this study would not have been completed.

Finally, I would like to heartily thank to all my friends and family members who have supported me in all ways during my study period. I am entirely responsible for any errors, of any, in this thesis work. Suggestions for the improvements of this project work will be highly appreciated.

Parbati Thapa

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ABBREVIATIONS

A/C	:	Account
CDE	:	Central Department of Economic
CDM	:	Central Department of Management
CEDA	:	Central for Economic Development and Administration
DENIDA	:	Danish International Development Agency
EC	:	European Country
EEC	:	European Economic Community
FNCCI	:	Federation Nepalese Chamber of Commerce & Industry
FY	:	Fiscal year
GDP	:	Gross Domestic Product
HMG	:	His Majesty Government
IMF	:	International Monetary Fund
IRD	:	In Land Revenue Department
MBS	:	Master of Business Studies
MODVAT	:	Modified Value Added Tax
MOF	:	Ministry of Finance
NCC	:	Nepal Chamber of Commerce
NRB	:	Nepal Rastra Bank
P	:	Purchase
RST	:	Retail Level Sales Tax
SV	:	Sales Value
TR	:	Total Revenue
TU	:	Tribhuvan University
UDCS	:	Under Developed Countries
VAT	:	Value Added Tax
VOL	:	Volume