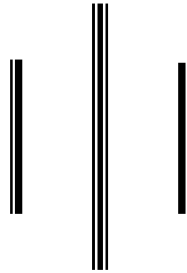


VALUE ADDED TAX: IT'S MANAGEMENT, PROSPECT AND PROBLEM IN CONTEXT OF NEPAL



A

Thesis

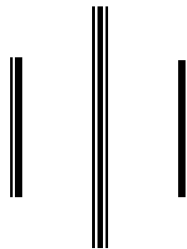
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SUBMITTED TO:

Office of the Dean

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In partial fulfillment for the requirements for the degree of Master of
Business Studies (MBS)

Nepalgunj, Nepal

April, 2011



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VIVA- VOCE SHEET

We have conducted the viva-voce examination of the thesis presented by

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And found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for Master of Business Studies (MBS)

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Chairman of Research Department

Member (Thesis Supervisor).....

Member (External Expert).....

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DECLARATION

I hereby declare that the work reported in this thesis entitled "Value Added Tax: It's Management, Prospect and Problem in Context of Nepal" submitted to Office of Dean, Faculty of Management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirement of Master's Degree in Business Studies (M.B.S.) under the guidance and supervision of Mr. Lalmani Ghimire, (Lecturer) of Mahendra Multiple Campus, Nepalgunj.

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ACKNOWLEDGEMENTS

This thesis entitled "Value Added Tax: It's Management, Prospect and Problem in Context of Nepal" has prepared in partial fulfillment for the degree of Master of Business Studies (MBS) under the supervision of respected teacher Mr. Lalmani Ghimire, Lecturer of Mahendra Multiple Campus, Nepalgunj.

It is my privilege of getting helps and cooperation from different persons. It is not possible to enumerate the names of all them. However, it will be matter of injustice if I forget the names of those personalities whose valuable suggestions and co-operation escorted to complete this thesis report.

While conducting this research, I have received various suggestion, advice and encouragement from my seniors, teachers, friends and relatives. So, I would like to pay my sincere to Mr. Laxman Pokhrel, Department chief of Management, Mahendra Multiple Campus, Nepalgunj, Mr. Chakra Bahadur Bom, Lecturer of Mahendra Multiple Campus, Nepalgunj. I could not remain without thanking to my teachers and lectures, especially to all the people who helped me during my study of MBS and during preparation of this thesis report.

I express my deep thanks Sabin Luitel of New Lumbini Pustak Pasal, Nepalgunj who helped to provide computer typing properly and timely.

Finally, I would like to thanks to all known and unknown personnel who directly or indirectly helped in preparing this thesis report.

Rishi Ram Gyawoli

TABLE OF CONTENTS

| | <u>Page No.</u> |
|------------------------------|-----------------|
| Recommendations | i |
| Viva-Voce Sheet | ii |
| Declaration | iii |
| Acknowledgements | iv |
| Table of Contents | v-vii |
| List of Tables | viii |
| List of Figures | ix |
| List of Abbreviations | x |

CHAPTER- I

INTRODUCTION

1-8

| | | |
|-----|---------------------------|---|
| 1.1 | Background of the Study | 1 |
| 1.2 | Statement of the Problem | 3 |
| 1.3 | Research Question | 4 |
| 1.4 | Objectives of the Study | 5 |
| 1.5 | Significance of the Study | 5 |
| 1.6 | Limitation of the Study | 6 |
| 1.7 | Organization of the Study | 7 |

CHAPTER- II

REVIEW OF LITERATURE

9-55

| | | |
|-------|--|----|
| 2.1 | Conceptual Frameworks | 9 |
| 2.1.1 | History of Taxation in Nepal | 9 |
| 2.1.2 | Theoretical Studies of VAT | 11 |
| 2.1.3 | History (origin and Development) of VAT in Nepal | 13 |
| 2.1.4 | Forms and Types of VAT | 16 |
| 2.1.5 | Method of Computation of VAT | 18 |
| 2.1.6 | Coverage of VAT | 21 |
| 2.1.7 | Treatment of Different goods & services on VAT | 26 |
| 2.1.8 | Other Terms and Provision of VAT Laws | 27 |

| | | |
|--------|-------------------------------------|----|
| 2.1.9 | Tax administration | 30 |
| 2.1.10 | Tax collection / payment | 34 |
| 2.1.11 | Tax Credit | 35 |
| 2.1.12 | Assessment of VAT of Tax refund | 36 |
| 2.1.13 | Management Information System (MIS) | 37 |
| 2.1.13 | Appeal system | 38 |
| 2.2 | Review of related studies | 39 |
| 2.2.1 | Review of Book | 39 |
| 2.2.2 | Review of Journal and Articles | 41 |
| 2.2.3 | Review of Dissertation/Thesis | 46 |
| 2.2.4 | Review of Others | 52 |
| 2.3 | Research Gap | 54 |

CHAPTER- III

RESEARCH METHODOLOGY 56-57

| | | |
|-----|----------------------------|----|
| 3.1 | Research Design | 56 |
| 3.2 | Populations and Sample | 56 |
| 3.3 | Nature and Sources of Data | 57 |

CHAPTER- IV

PRESENTATION AND ANALYSIS OF DATA 58-101

| | | |
|---------|--|----|
| 4.1 | Analysis of secondary data | 58 |
| 4.1.1 | Tax structure of Nepal | 58 |
| 4.1.1.1 | Trend and composition of total revenue | 58 |
| 4.1.1.2 | Trend & composition of tax revenue | 60 |
| 4.1.1.3 | Trend and composition of direct tax | 62 |
| 4.1.1.4 | Trend and composition of indirect tax | 64 |
| 4.1.1.5 | Total Revenue, tax revenue and Non-tax revenue in G.D.P. | 67 |
| 4.1.1.6 | Direct and indirect tax revenue as percentage of GDP | 68 |

| | | |
|---------|---------------------------------------|----|
| 4.1.1.7 | Share of VAT revenue in total revenue | 70 |
| 4.1.1.8 | Share of VAT revenue in GDP | 72 |
| 4.1.2 | Current status of VAT in Nepal | 73 |
| 4.1.2.1 | Registration | 73 |
| 4.1.2.2 | VAT revenue performance | 76 |
| 4.1.2.3 | Composition of VAT revenue | 78 |
| 4.1.2.4 | Administrative status of VAT | 79 |
| 4.2 | Analysis of Primary Data | 82 |
| 4.2.1 | VAT and TAX evasion | 82 |
| 4.2.2 | VAT and inflation | 85 |
| 4.2.3. | VAT Education | 86 |
| 4.2.4. | VAT and Registration | 87 |
| 4.2.5. | VAT Training | 88 |
| 4.2.6. | VAT Administration and Management | 88 |
| 4.3. | VAT and its problem in Nepal | 90 |
| 4.7 | VAT and its perspective in Nepal | 94 |
| 4.8 | Major findings of the study | 98 |

CHAPTER-V

SUMMARY, CONCLUSION AND RECOMMENDATIONS

102-108

| | | |
|-----|-----------------|-----|
| 5.1 | Summary | 102 |
| 5.2 | Conclusion | 103 |
| 5.3 | Recommendations | 105 |

BIBLIOGRAPHY

APPENDICES

LIST OF TABLES

| | Page No. |
|---|----------|
| Table 2.1: Calculating the VAT liability under addition method | |
| VAT Rate @ 13% | 20 |
| Table 2.2: Calculating the VAT liability under Subtraction method | |
| (VAT Rate @13%) | 21 |
| Table 2.3: Calculating the VAT liability under Tax credit method @ 13% | 21 |
| Table 4.1: Contribution of tax and non-tax revenue as percentage of total revenue | 59 |
| Table 4.2: Contribution of direct and indirect tax revenue as percentage | |
| of total tax revenue. | 61 |
| Table 4.3: Contribution of Total Direct Tax, Income Tax, House and | |
| land Registration Tax | 63 |
| Table 4.4: Composition of indirect tax | 65 |
| Table 4.5: Total revenue, tax revenue and non-tax revenue as percentage of GDP | 67 |
| Table 4.6: Direct and indirect tax revenue as percentage of GDP | .69 |
| Table 4.7: VAT revenue as per percentage of total revenue | .71 |
| Table 4.8: VAT revenue as percentage of GDP | 72 |
| Table 4.9: Year wise number of VAT registration | 74 |
| Table 4.10: Office wise registered status of VAT in Nepal | 75 |
| Table 4.11: Year wise collection of VAT revenue | 76 |
| Table 4.12: Composition of VAT revenue | 78 |
| Table 4.13: Responsible person for tax evasion in Nepal | 84 |
| Table 4.14: VAT will be useful to lower tax evasion in Nepal. | 84 |
| Table 4.15: VAT raises the price of goods and services | 85 |
| Table 4.16: VAT education for effective implementation of VAT in Nepal | 86 |
| Table 4.17: VAT registration attitude of taxpayers in Nepal | 87 |
| Table 4.18: VAT Training to tax administrators for effective | |
| implementation in Nepal. | 88 |
| Table 4.19: Administrative system of VAT in Nepal | 89 |
| Table 4.20: Management System of VAT in Nepal. | 90 |
| Table 4.21: Serious problems of VAT in Nepal. | 94 |

LIST OF FIGURES

| | Page No. |
|--|-----------------|
| Fig. No. 4.1: Trend line of tax revenue and non-tax revenue to total revenue | 60 |
| Fig. No. 4.2: Trend line of contribution direct tax and indirect tax to total tax revenue | 62 |
| Fig. No. 4.3: Trend line of composition of direct tax revenue | 64 |
| Fig. No. 4.4: Trend line of composition of indirect tax | 66 |
| Fig. No. 4.5: Trend line of tax and non-tax revenue in GDP | 68 |
| Fig. No. 4.6: Trend line of direct tax and indirect tax to GDP | 70 |
| Fig. No. 4.7: Trend line of VAT revenue | 72 |
| Fig. No. 4.8: Trend line of VAT revenue to GDP | 73 |
| Fig. No. 4.9: Trend line of Yearwise no. of VAT registrants | 74 |
| Fig. No. 4.10: Trend line of VAT revenue | 77 |

LIST OF ABBREVIATIONS

| | |
|--------|--|
| VAT | Value Added Tax |
| GDP | Gross Domestic Product |
| GNP | Gross National Product |
| BS | Bikram Sambat |
| SAARC | South Assian Association for Regional Co-operation |
| TPIN | Tax Payers Identification Number |
| PAN | Permanent Account Number |
| IROS | Inland Revenue Offices |
| IRD/N | Inland Revenue Department in Nepal |
| CA | Computer Assessment |
| IMF | International Monetary Fund |
| NCC | Nepal Chamber of Commerce |
| FNCCI | Federation of Nepal Chamber of Commerce and Industry |
| FY | Fiscal Years |
| TR | Tax Revenue |
| NIR | Non Tax Revenue |
| DT | Direct Tax |
| INDT | Indirect Tax |
| IT | Income Tax |
| H & LT | House and Land Tax |
| CBS | Central Beuro of Statistics |
| T.U. | Tribhuvan University |
| MMC | Mahendra Multiple Campus |