

# **CONTRIBUTION OF VALUE ADDED TAX TO NATIONAL REVENUE COLLECTION**

**A Study of IRD Office Pokhara**

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## **RECOMMENDATION**

This is to certify that the thesis:

*Submitted by*

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*Entitled*

**Contribution of Value Added Tax to National Revenue Collection  
A Study of IRD Office Pokhara**

has been prepared as approved by this department in the prescribed format of 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 presented by**

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A Study of IRD Office Pokhara**

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 requirements for  
Master's Degree in Business Studies (M.B.S.)

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Som Nath Adhikari

Pokhara, Nepal

November, 2009

## **DECLARATION**

I hereby declare that the work reported in this thesis entitled “Contribution of Value Added Tax to national revenue Collection’’. A study of IRD Office Pokhara submitted to the research department of Prithivi Narayan Campus, Bhimkalipatan, Pokhara -1, Faculty of management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirements for the master of business studies ( MBS) under the supervision of Mr. Devi Lal Sharma, Lecturer of Prithivi Narayan Campus, Tribhuvan University.

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# CONTENTS

*Recommendation*

*Viva-Voce Sheet*

*Acknowledgements*

*Declaration*

*List of Tables*

*List of Figures*

*Abbreviations/Acronyms*

Page No.

<b>1.</b>	<b>Chapter –I Introduction</b>	<b>1-14</b>
1.1	General Background	1
1.2	Concept and definition of VAT	2
1.3	Evolution of VAT	6
1.4	Statement of the problem	11
1.5	Objectives of the Study	12
1.6	Limitation of the study	13
1.7	Importance of the study	13
1.8	Scheme of the study	14
<b>2.</b>	<b>Chapter - II Review of Literature</b>	<b>15-23</b>
2.1	Conceptual Review	15
2.2	Review of empirical Literature	18
<b>3.</b>	<b>Chapter – III Research Methodology</b>	<b>24-27</b>
3.1	Types of Research	24
3.2	Research Design	25
3.3	Population and Sample	25
3.4	Nature and Sources of Data	26
3.5	Data Collection Procedures	27
3.6	Data Processing and Analysis Procedures	27

<b>4.</b>	<b>Chapter – IV Analysis and Presentation of Data</b>	<b>28-59</b>
4.1	Major provision of VAT under VAT Act.	28
4.1.1	The Nature of VAT	28
4.1.2	Output and input tax	29
4.1.3	Taxable Supply	29
4.1.4	Taxable Transactions	29
4.1.5	Taxable Person	30
4.1.6	Taxable Value	30
4.1.7	Threshold	31
4.1.8	Standard Rate	31
4.1.9	Tax Exempt	31
4.1.10	Administration of VAT	32
4.1.11	Assessment	33
4.1.12	VAT Refund	33
4.1.13	Fines, Penalties and Appeal	33
4.2	Revenue Structure of Nepal	34
4.2.1	Tax and Non Tax Revenue in Nepal	35
4.2.2	Tax Revenue and its magnitude	36
4.2.3	Value Added tax at the different sector of economy	38
4.2.4	Magnitude of indirect tax	39
4.2.5	Relation of VAT to other relevant Taxes	40
4.3	Statistical Analysis	41
4.3.1	Analysis of trend value of VAT and GDP	41
4.4	Empirical investigation of VAT in Nepal	42
4.4.1	An empirical investigation has been conducted in order to find out	42
4.4.2	View on rising in price due to VAT system	43
4.4.3	View on billing system	44
4.4.4	Problems of the VAT in Nepal	45
4.4.5	Problems in the process of VAT implementation	46
4.4.6	Most important factor for effectiveness of VAT in Nepal	47

4.4.7	Contribution of VAT in the nation's economic growth	48
4.4.8	Effectiveness of VAT in Future	50
4.5	Existing problems in the implementation of VAT	51
4.5.1	Inadequate manpower with little knowledge about VAT	51
4.5.2	Geographical issue	52
4.5.3	Political Issues	53
4.5.4	Defective Organizational Structure	53
4.5.5	Tax Unconsciousness of the People	54
4.5.6	Open Boarder Situation	55
4.5.7	Unauthorized Trade	56
4.5.8	Under Valuation of import	56
4.5.9	Others	57
4.6	Findings of the study	58
<b>5.</b>	<b>Chapter –V Summary, Conclusion and Recommendations</b>	<b>60-66</b>
5.1	Summary	60
5.2	Conclusion	63
5.3	Recommendation	64

***Bibliography***

***Appendices***



## **LISTS OF TABLES**

<b>Tables</b>	<b>Headings</b>	<b>Page No.</b>
1.1	Role of Value Added Tax	7
1.2	Working of Subtraction Method	8
1.3	Tax Credit Method	9
1.4	Working of Tax credit Method	10
3.1	Group of respondent and size of sample from each group	25
4.1	Composition of Tax and non – Tax revenue in Nepal	35
4.2	Composition of direct and indirect tax into the total tax revenue in Nepal	37
4.3	Collection of VAT at the different sector of economy	38
4.4	Contribution of customs and Value added tax to indirect tax.	39
4.5	Position of VAT with other taxes	40
4.6	Trend Value of VAT and GDP	41
4.7	Groups of respondents and code used	43
4.8	Views on raise in price due to VAT system	43
4.9	Reason of price rising	44
4.10	Views on billing system	45
4.11	View on problem of VAT in Nepal	46
4.12	Views on problem in the process of VAT implementation	47
4.13	Important factors for effectiveness of VAT in Nepal	47
4.14	View on effect of VAT in the nation’s economic growth.	49
4.15	Views on effect of VAT at present	49
4.16	Effectiveness of VAT	50
4.17	Staff Tax Payers’ ratio	51

## **LISTS OF FIGURES**

<b>Figure</b>	<b>Headings</b>	<b>Page No.</b>
4.1	Composition of tax and non tax revenue in Nepal	36
4.2	Composition of Direct and Indirect tax in Nepal	37
4.3	VAT collection in different sector in Pokhara	38
4.4	Contribution of customs and VAT to indirect tax	39
4.5	Relation of VAT to other tax sources	40

## **ABBREVIATIONS /ACRONYMS**

GDP	- Gross Domestic Product
VAT	- Value Added Tax
AD	- Anno Domino
EEC	- European Economic Council
EU	- European Union
NRB	- Nepal Rastra Bank
MOD VAT	- Modified Value Added Tax
GON	- Government of Nepal
MOF	- Ministry Of Finance
TR	- Total Revenue
AR	- Annual Report
IRD	- Inland Revenue Department
IRO	- Inland Revenue office
OAG	- Office of the Auditor General/ Nepal
IT	- Income Tax
TTR	- Total Tax Revenue
IMF	- International Monetary Fund