

**A STUDY ON STRUCTURE AND PRODUCTIVITY  
OF TAXATION IN NEPAL**

**A Thesis**

**Submitted to**

**The Central Department of Economics**

**Faculty of Humanities and Social Sciences**

**Tribhuvan University, Kirtipur, Kathmandu, Nepal**

**in the Partial Fulfillment of Requirements for the Degree of**

**MASTER OF ARTS**

**in**

**ECONOMICS**

**By**

**RANJANA DANGAL**

**Roll No.: 43/2071/073**

**Symbol No.: 289**

**T.U. Regd No.: 6-2-202-238-2010**

**Central Department of Economics**

**Tribhuvan University, Kirtipur Kathmandu, Nepal**

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## LETTER OF RECOMMENDATION

This thesis entitled **A STUDY ON STRUCTURE AND PRODUCTIVITY OF TAXATION IN NEPAL** has been prepared by **Ms. Ranjana Dangal** under my supervision. I hereby recommend this thesis for final examination by the Thesis Committee as a partial fulfilment of the requirements for the Degree of MASTER OF ARTS in ECONOMICS.

.....

Prof. Dr. R.K. Shah

(Thesis Supervisor)

Date :- 2074/ 12/ 23

## **APPROVAL LETTER**

We certify that this thesis entitled **A STUDY ON STRUCTURE AND PRODUCTIVITY OF TAXATION IN NEPAL** submitted by Ms. Ranjana Dungal to the Central Department of Economics, Faculty of Humanities and Social Sciences in partial fulfilment of the requirements of the Degree of Master of Arts in Economics have found satisfactory in scope and quality. Therefore, we accept this thesis as a part of the Degree.

Thesis Committee

.....  
Prof. Dr. Kushum Shakya  
(Head of the Department)

.....  
Prof. Dr. Ram Chandra Dhakal  
(External Supervisor)

.....  
Prof. Dr. R.K. Shah  
(Thesis Supervisor)

Date: 2074/12/30 B. S.  
04/13/2018 A.D.

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## **ABBREVIATIONS/ACRONYMS**

ARDL	=	Autoregressive Distributed Lag
BS	=	Bikram Samat
CBN	=	Central Bureau of Nigeria
CBS	=	Central Bureau Statistics
DT	=	Direct Tax
DW	=	Darwin Watson
FIRS	=	Federal Inland Revenue Service
FY	=	Fiscal Year
GDP	=	Gross Domestic Product
IDTR	=	Indirect Tax Revenue
GNP	=	Gross Domestic Product
IRD	=	Inland Revenue Depart
MOF	=	Ministry of Finance
NBS	=	Nigeria Budget Survey
NLSS	=	Nepal Standard Living Survey
NRB	=	Nepal Rastra Bank
NTR	=	Non-tax Revenue
OLS	=	Ordinary Least Square
SAARC	=	South Asian Association Regional Cooperation
TR	=	Total Revenue
TU	=	Tribhuwan University
TTR	=	Total Tax Revenue
VAT	=	Value Added Tax