

AN ANALYSIS OF VALUE ADDED TAX IN NEPAL

A Thesis

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By

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LETTER OF RECOMMENDATION

This thesis entitled **AN ANALYSIS OF VALUE ADDED TAX IN NEPAL** has been prepared by **Mr. Bikash Poudel** under my supervision. I hereby recommend this thesis for examination by the Thesis Committee as a partial fulfillment of the requirements for the Degree of MASTER OF ARTS in ECONOMICS.

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APPROVAL LETTER

We certify that this thesis entitled **AN ANALYSIS OF VALUE ADDED TAX IN NEPAL** submitted by **Mr. Bikash Poudel** to the Central Department of Economics, Faculty of Humanities and Social Sciences, Tribhuvan University, in partial fulfillment of the requirements for the Degree of **MASTER OF ARTS** in **ECONOMICS** has been found satisfactory in scope and quality. Therefore, we accept this thesis as a part of the said degree.

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ABBREVIATIONS/ACRONYMS

CBS	Central Bureau of Statistics
Cr	Credit
DANIDA	Danish International Development Agency
EC	European Committee
EU	European Union
FY	Fiscal Year
FNCCI	Federation of Nepal Chamber of Commerce and Industry
GDP	Gross Domestic Product
GI	Gross Investment
Govt.	Government
GoN	Government of Nepal
GST	Goods and Service Tax
HIID	Harvard Institute for International Development
HMG/N	His Majesty's Government of Nepal
IRA	Inland Revenue Administration

IRD	Internal Revenue Department
IROs	Inland Revenue Offices
MODVAT	Modified VAT
MoF	Ministry of Finance
NC	Nepalese Currency
NCC	Nepal Chamber of Commerce
NCCI	Nepal Chamber of Commerce and Industry
NLR	Nepal Law Review
No.	Number
NRB	Nepal Rastra Bank
PAN	Permanent Account Number
RATC	Revenue Administration Training Center
RAS	Revenue Accounting System
RM	Raw Material
SAFTA	South Asian Free Trade Association
SP	Selling Price

USAID	United States Agency for International Development
VAT	Value Added Tax
WST	Wholesale Level Sales Tax
WTO	World Trade Organization

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