

STRUCTURE AND TREND OF VALUE ADDED TAX IN NEPAL

A Thesis

**Submitted to the Central Department of Economics
Tribhuvan University, Kirtipur, Kathmandu, Nepal
In the Partial Fulfillment of the Requirements
For the Degree of Master of Arts
In Economics**

Submitted By

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LETTER OF RECOMMENDATION

The thesis entitled **STRUCTURE AND TREND OF VALUE ADDED TAX IN NEPAL** has prepared by **M/S Rupa Bist** under my supervision and guidance in partial fulfillment of the requirements for the Degree of **Master of Arts in Economics**. I hereby recommended this thesis for examination to thesis committee.

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Date: 2073/05/07 B.S.

23/08/2016 A.D.

APPROVAL SHEET

The thesis entitled **STRUCTURE AND TREND OF VALUE ADDED TAX IN NEPAL** submitted by **M/S Rupa Bist** 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 said degree.

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ABBREVIATIONS/ACRONYMS

C-VAT	Consumption VAT
DOC	Department Customs
FY	Fiscal Year
IT	Information Technology
GDP	Gross Domestic Product
GNI	Gross National Product
HR	Human Resource
IRD	Inland Revenue Department
IRO	Inland Revenue Office
LTO	Large Taxpayer Office
MLID	Money Laundering Investigation Department
MOF	Ministry of Finance
NRB	Nepal Rastra Bank
PAN	Permanent Account Number
P-VAT	Product VAT
RID	Revenue Investigation Department
SAARC	South Asian Association for Regional Cooperation
SAFA	South Asian Federation of Accounts
SME	Small and Medium Enterprise
TPIN	Taxpayers Identification Number
TSO	Taxpayer Service Office
VAT	Value Added Tax
WTO	World Trade Organization

