A STUDY ON STRUCTURE AND REVENUE COLLECTION FROM VAT IN NEPAL

A Thesis
Submitted to
Office of the Dean
Faculty of Management
Tribhuvan University

In partial fulfillment of the Requirements for the degree of
Master's of Business Studies (M.B.S.)

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Kathmandu, Nepal
November, 2012
RECOMMENDATION

This is to certify that the Thesis

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Entitled:

A STUDY ON STRUCTURE AND REVENUE COLLECTION FORM VAT IN NEPAL

has been prepared as approved by this Department in the prescribed format of the Faculty of Management. This thesis is forwarded for examination.

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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 requirement for the Master in Business Studies (M.B.S)

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DECLARATION

I hereby declare that the work reported in this thesis entitled “A STUDY ON STRUCTURE AND REVENUE COLLECTION FROM VAT IN NEPAL" submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master in Business Studies (M.B.S) under the supervision of Mr. Achyut Gyawali, Central Department of Management.

September, 2012

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ACKNOWLEDGEMENT

This study is mainly concern with the analysis of “A STUDY ON STRUCTURE AND REVENUE COLLECTION FROM VAT IN NEPAL”. During the course of my study, I found myself fortunate enough to receive a good deal of help and inspiration from various persons and institutions. So, I would like to express my sincere thanks to all of them.

It is my great opportunity to complete this thesis under the supervision of Mr. Achyut Gyawali, Central Department of Management for generous encouragements and undertaking of the supervision of my entire research work. This form of the report is the outcome of his continuous encouragement, helpful suggestions and comments.

I am also grateful to all staffs of Ministry of Finance of Nepal Government for providing the information and necessary data sincerely and timely and other all staffs of the library and administration of Central Library of Tribhuvan University. I am also thankful to staffs of Central Department of Management especially Mr. Rishi Raj Dwadi, Mr. Mukunda Rimal and Mr Ram Sebak Paswan for their kind co-operation during my visit, I am also grateful to all respondents for providing the information and necessary data sincerely and timely.

Also, I greatly thankful to my friend Mr. Kul Bdr. Rayamaji for providing me valuable suggestion.

Finally, I would like to express my hearty thanks to my family, who always inspire me to walk in the right paths.

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ABBREVIATIONS

A/C = Account
Ed. = Edition
e.g. = For Example
F/Y = Fiscal Year
GDI = Gross Domestic Income
GNP = Gross National Product
G/N = Government of Nepal
I.e. = That is
Inp. = Input
IRD = Inland Revenue Department
MBS = Master of Business Studies
MOF = Ministry of Finance
MST = Manufacturing Level Sales Tax
No. = Number
PAN = Permanent Account Number
RST = Retail Level Sales Tax
Rs. = Rupees
Ref. = References
TU = Tribhuvan University
UK = United Kingdom
USA = United State of America
VAT = Value Added Tax
WTO = World Trade Organization
WST = Wholesaler Level Sales Tax