

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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RECOMMENDATION

This is to certify that the Thesis

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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
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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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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