

**PROBLEMS AND PROSPECTS OF VALUE  
ADDED TAX IN NEPAL**

**A Thesis**

**Submitted By**

**NILKANTHA PARAJULI**

**Central Department of Management**

**II<sup>nd</sup> Year Exam Roll No: 280165/067**

**T. U. Regd. No. 7-2-299-99-2005**

**Class Roll No. 280-2065/67**

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**In Partial Fulfillment of the Requirements for the**

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# **RECOMMENDATION**

This is to certified that the thesis

Submitted by:

**NILKANTHA PARAJULI**

Entitled

**PROBLEMS AND PROSPECTS OF VALUE ADDED TAX IN  
NEPAL**

has been approved by this department in the prescribed format of the Central Department of Management. This Thesis is forwarded for examination.

.....  
Dr. Gopi Nath Regmi  
(Thesis Supervisor)

.....  
Prof. Dr. Sunity Shrestha  
(Chairperson of Research  
Committee)

.....  
Prof. Dr. Bal Krishna Shrestha  
(Head of Department)

Date:.....

## VIVA VOCE SHEET

We have conducted the viva-voce examination of the thesis presented by:

**NILKANTHA PARAJULI**

Entitled

**PROBLEMS AND PROSPECTS OF VALUE ADDED TAX IN NEPAL**

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 Master's Degree in Business Studies (MBS).

### Viva-Voce Committee

Chairperson, Research Committee: .....

Member (Thesis Supervisor): .....

Member (External Expert): .....

Member (Central Department of Management): .....

Date: .....

## DECLARATION

I hereby declared that the work reported in this thesis entitled **"PROBLEMS AND PROSPECTS OF VALUE ADDED TAX IN NEPAL"** submitted to office of Dean, Central Department of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Maser's Degree in Business Studies (MBS) under the supervision of Dr. Gopi Nath Regmi of Central Department of Management, T.U.

Date:.....

.....

Nilkantha Parajuli

T. U. Regd. No. 7-2-299-99-2005

Roll No. 280-2065/67

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Researcher

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## LIST OF ABBREVIATIONS AND SYMBOLS

CEDA	Centre for Economic Development and Administration
CEDECON	Central Department of Economics
FNCCI	Federation of Nepalese Chamber of Commerce and Industries
FY	Fiscal Year
GDP	Gross Domestic Product
GNP	Gross National Product
IMF	International Monetary Fund
MOF	Ministry of Finance
MST	Manufactures Sales Tax
NCC	Nepal Chamber of Commerce
NPC	National Planning Commission
PAN	Permanent Account Number
RBB	Rastriya Banijya Bank
Rs.	Rupees.
SAARC	South Asian Association for Regional Cooperation
SAFTA	South Asian Free Trade Agreement
SAPTA	South Asia Preferential Trade Agreement
UDC <sub>s</sub>	Under Developed Countries
VAT	Value Added Tax
WB	World Bank
WST	Wholesale Level Sales Tax
WTO	World Trade Organization