

PRACTICES OF EXCISE DUTY IN NEPAL

Submitted by:

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

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This is to certify that the thesis

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It has been prepared as approved by this Research Committee in the prescribed format of Faculty of Management. This thesis is forwarded for viva.

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I hereby declare that the work reported in this Thesis entitled "PRACTICES OF EXCISE DUTY IN NEPAL" submitted to Master Degree Programme, Damak Multiple Campus, Tribhuvan University is my original work. It is done in the form of partial fulfillment of the requirements for the Master's of Business studies (MBS) under the supervision and guidance of Mr. Tej prasad Acharya.

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ABBREVIATIONS

Adm.	: Administration
CEDA	: Center for Economic Development and Administration
DTR	: Direct Tax Revenue
etc.	: Etcetera
Gov.	: Government
i.e.	: That is
ICA	: Indian Institute of Charter Accountant
IRD	: Inland Revenue Department
ITR	: Indirect Tax Revenue
M.A	: Master in Art
MBS	: Master of Business Study
MOF	: Ministry of Finance
NA	: Not Applicable
PhD	: Doctor of Philosophy
TR	: Total Revenue
TTR	: Total Tax Revenue
TU	: Tribhuvan University
VAT	: Value Added Tax
WTO	: World Trade Organization
&	: And