

**CONTRIBUTION OF CUSTOM DUTY TO GOVERNMENT REVENUE OF  
NEPAL WITH SPECIAL REFERENCE TO CLOTHS CARPET,  
SYNTHETIC CARPET AND JUTE**

**A Thesis**

**Submitted to**

**OFFICE OF THE DEAN**

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**Kirtipur, Kathmandu**

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**In Partial Fulfilment of the Requirement for the Degree of**

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## **RECOMMENDATION**

This is certified that the thesis:

Submitted by

Rama Karki

Entitled

**Contribution of Custom Duty to Government Revenue of Nepal with Special  
Reference to Cloths Carpet, Synthetic Carpet and Jute**

has been prepared as approved by this department in the prescribed format of Faculty  
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## ACKNOWLEDGEMENT

It's my great pleasure and satisfaction to present this research study entitled **Contribution of Custom Duty to Government Revenue of Nepal with Special Reference to Cloths Carpet, Synthetic Carpet and Jute** in the prescribed form for partial fulfilment of the requirement for the degree of Master of Business Studies under the faculty of management Tribhuvan University Nepal.

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## **DECLARATION**

I hereby declare that the work reported in this thesis entitled **Contribution of Custom Duty to Government Revenue of Nepal with Special Reference to Cloths Carpet, Synthetic Carpet and Jute** submitted to Office of the Dean, Faculty of Management, Tribhuvan University is my Original work. It is done in the prescribed form of partial fulfilment for the Master's Degree of Business Studies (M.B.S) under the supervision and guidance of associate Prof. Dr. Gopinath Regmi of Central Department of Management TU Kritipur.

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## **ABBREVIATIONS**

ADB	:	Asian Development Bank
ASYCUDA	:	Automated System for Custom Data
CEDA	:	Central for Economic Development Association
CEN	:	Customs Enforcement Network
CIRT	:	Corporate Income Tax Revenue
DCs	:	Developed Countries
FDI	:	Foreign Direct Investment
FY	:	Fiscal Year
GATT	:	General Agreement of Trade and Traffic
GDP	:	Gross Domestic Product
GN	:	Government of Nepal
GNI	:	Gross National Income
GNP	:	Gross National Product
ICD	:	Inland Container Depot
IMF	:	International Money Fund
IPR	:	Intellectual Property Right
IRD	:	Inland Revenue Department
IROs	:	Inland Revenue Offices
MEAs	:	Multi-lateral Environment Agreement

MOF	:	Ministry Of Finance
NPC	:	National Planning Commission
NRB	:	Nepal Rastra Bank
PAN	:	Permanent Account Number
PCI	:	Personal Capital Income
SAARC	:	South Asian Association of Regional Cooperation
SAFTA	:	SAARC Free Trade Area
TDS	:	Tax Deducted At Source
TIA	:	Tribhuvan International Airport
VAT	:	Value Added Tax
VDIS	:	Voluntary Disclosure of Income System
WTO	:	World Trade Organization