

**CONTRIBUTION OF VALUE ADDED TAX TO TOTAL TAX
REVENUE IN NEPAL**

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RECOMMENDATION

This is to certify that the thesis

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has been prepared as approved by this Department in the prescribed format of 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 written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment for

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DECLARATION

I hereby, declare that the work reported in this thesis entitled “**CONTRIBUTION OF VALUE ADDED TAX TO TOTAL TAX REVENUE IN NEPAL**” submitted to Central Department of Management, University Campus, T.U., Kirtipur is my original piece of work done in the form of partial fulfillment of the requirement for the Master’s Degree in Business studies under the supervision and guidance of Dr. Gopi Nath Regmi, Lecturer, Central Department of Management.

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CONTENTS

	Page
Recommendation	i
Viva-Voce Sheet	ii
Declaration	iii
Acknowledgements	iv
Contents	v
List of Tables	viii
List of Figures	ix
Abbreviations	x
CHAPTER – I: INTRODUCTION	1
1.1 Background	1
1.2 Statement of the Problem	5
1.2.1 Research Questions	6
1.3 Objectives of the Study	6
1.4 Significance of the Study	6
1.5 Limitation of the Study	7
1.6 Organization of the Study	7
CAPTER-II: REVIEW OF LITERATURE	9
2.1 Theoretical Review	9
2.1.1 Introduction to VAT	9
2.1.2 Concept of VAT	11
2.1.3 Methods of Calculation of VAT	12
2.1.4 The Basis for VAT	15
2.1.5 Freeing from VAT	15
2.1.6 An Outline of Nepalese VAT System	15
2.1.7 Principle of VAT	18
2.1.8. Reason for VAT's growing attraction in the world:-	19
2.2 Review of Related Studies	19
2.3 Research Gap	26
CHAPTER-III: RESEARCH METHODOLOGY	27
3.1 Research Design	27
3.2 Population and Sample	27

3.3 Sources of Data	28
3.3.1 Primary Data	28
3.3.2 Secondary Data	28
3.4 Data Collection Techniques	28
3.5 Data Analysis Tools	29
CHAPTER- IV: DATA PRESENTATION AND ANALYSIS	30
4.1 Operation of VAT	30
4.1.1 Registration	30
4.1.2 Invoicing/Accounting	31
4.1.3 Return and Payment	31
4.1.4 Tax Assessment	31
4.2 VAT structure and Implementation	32
4.2.1 Revenue Structure in Nepal	32
4.2.2 Tax Revenue Structure of Nepal	33
4.2.3 Magnitude of Direct Tax Revenue	34
4.2.4 Magnitude of Indirect Tax Revenue	35
4.2.5 Tax/GDP Ratio	36
4.3 VAT Implementation Analysis	38
4.3.1 Registration	38
4.3.2 VAT Revenue Collections	39
4.3.3 Composition of VAT Revenue	40
4.3.4 Share of VAT Revenue in GDP (Gross Domestic Product)	44
4.3.5 Share of VAT in Total Revenue	45
4.3.6 Share of VAT in Total Tax Revenue	47
4.3.7 Share of VAT in Total Indirect Tax Revenue	48
4.4 Empirical Findings	49
4.4.1 Views on VAT as an appropriate Means of Raising the Government Revenue	50
4.4.2 Causes on VAT as an appropriate Means of Raising Government Revenue	51
4.4.3 Views on appropriate means of Raising Government Revenue	51
4.4.4 Views on Superiority of VAT to the Areas it has replaced	52
4.4.5 Causes on VAT is Superior than Other Types of Sales tax	53
4.4.6 Views on Superior types of Sales Tax	54
4.4.7 Views on Billing System	54
4.4.8 Views on Rising Price due to VAT System	55

4.4.9 Causes on Price Rise due to VAT System	56
4.4.10 Opinions on Problems in the Process of VAT Implementation	57
4.4.11 Important Factor for the Effectiveness of VAT in Revenue Collection	58
4.4.12 Views on Major Problems of VAT in Nepal	60
4.5 Major Findings of the Study	61
CHAPTER-IV: SUMMARY, CONCLUSION & RECOMMENDATION	64
5.1 Summary	64
5.2 Conclusions	66
5.3 Recommendations	68
BIBLIOGRAPHY	70
ANNEXES	74

LIST OF TABLES

	Page
Table: 2.1: Different Methods of Calculating the VAT Liability	13
Table: 2.2: Calculation of VAT liability using Tax credit Method	14
Table-3.1: Groups of Respondents and Size of Samples	27
Table 4.1: Magnitude of Revenue Collection in Nepal	32
Table 4.2: Structure of Tax Revenue	34
Table 4.3: Magnitude of Direct Tax Revenue	35
Table 4.4: Magnitude of Indirect Tax Revenue	36
Table 4.5: Tax / GDP Ratio	37
Table 4.6: Trend of VAT Registration	38
Table 4.7: Trends of VAT Collection	39
Table: 4.8: Division of Total VAT Revenue	41
Table: 4.9: Calculation of Correlation coefficient between VAT, Domestic Products and Imports	43
Table: 4.10: Share of VAT Revenue in GDP	44
Table 4.11: Share of VAT in Total Revenue	46
Table 4.12: Share of VAT Revenue in Total Tax Revenue	47
Table 4.13: VAT Revenue percentage of Total Indirect Tax	48
Table: 4.14: Sample Size of the Field Survey 50	
Table 4.15: Views on VAT as an appropriate Means of Raising the Government Revenue	51
Table 4.16: Causes on VAT as an appropriate Means of Raising Government Revenue	51
Table 4.17: Views on appropriate means of Raising Government Revenue	52
Table 4.18: Views on Superiority of VAT	53
Table 4.19: Causes on VAT is Superior than Other Types of Sales tax	53
Table 4.20: Views on Superior types of Sales Tax	54
Table 4.21: Views on Billing System	55
Table 4.22: Views on Rising Price due to VAT System	56
Tables 4.23: Causes on Price Rise due to VAT System	57
Table: 4.24: Opinions on Problems in the Process of VAT Implementation	58
Table 4.25: Views on the most important factor for the effectiveness of VAT in revenue collection	59
Table: 4.26: Views on the major problems of VAT	60

LIST OF FIGURES

	Page
Figure 4.1: Magnitude of Revenue Collection in Nepal	33
Figure 4.2: Trends of VAT	38
Figure 4.3: Trends of VAT Collection	40
Figure 4.4: Division of Total VAT Revenue	41
Figure: 4.5: Share of VAT Revenue in GDP	45
Figure 4.6: VAT and Total Revenue	46
Figure 4.7: Trend of VAT Revenue in Total Tax Revenue	48
Figure 4.8: Percentage of VAT Revenue in Total Indirect Tax	49

ABBREVIATIONS

BOP _s	Balance of payment
CBS	Central Bureau of Statistics
DC _s	Developed Countries
FNCCI	Federation of Nepalese Chamber of Commerce and Industries
F/Y	Fiscal Year
GDP	Gross Domestic Product
GNP	Gross National Product
HMG	His Majesty Government
IMF	International Monetary Fund
IRD	Inland Revenue Department
LDC _s	Least Developed Countries
MODVAT	Modified Value Added Tax
MOF	Ministry of Finance
MST	Multi Stage Sales tax
NCC	Nepal Chamber of Commerce
PAN	Permanent Account Number
RST	Retail Sales Tax
SAPTA	South Asian Preferential Trade Agreement
TR	Total Revenue
UDC _s	Under Developed Countries
VAT	Value Added Tax
WTO	World Trade Organization