

**AN ANALYSIS OF CONTRIBUTION OF CUSTOMS DUTY
TO TOTAL TAX REVENUE OF NEPAL**

A Thesis

Submitted To:

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**In Partial Fulfillments of the Requirements for the Degree of
Master in Business Studies (MBS)**

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RECOMMENDATION

This is to certify that this thesis

Submitted by:

Mahesh Kumar Dahal

Entitled:

“An Analysis of Contribution of Customs Duty to Total Tax Revenue of
Nepal”

*has been prepared in the form as prescribed format of Faculty of Management
for the partial fulfillment of the **Degree of Masters in Business Studies (MBS)**.
This thesis is forwarded for examination.*

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VIVA -VOCE SHEET

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

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and found the thesis to be the original work of the student and written according to the prescribed format of Faculty of Management. We recommend the thesis to be accepted as partial fulfillment of the requirements for the Master’s Degree in Business Studies (MBS).

Viva-voce Committee:

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DECLARATION

I hereby declare that the work reported in this entitled “An Analysis of Contribution of Customs Duty to Total Tax Revenue of Nepal” submitted to the Central Department of Management, Tribhuvan University, is my original research work. It is carried out as the partial fulfillment of the requirements for the degree in Master of Business Studies (MBS) under the supervision and guidance of Professor Dr. Puspa Raj Kandel, Faculty of Management, Central Department of Management, Tribhuvan University, Kirtipur.

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Finally, I hope this work could be useful for the research works in this similar field. I retain all responsibility for any kind of errors committed in this work.

Mahesh Kumar Dahal

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LIST OF ABBRIVATIONS

AD	-	Anno Domini
ASYCUDA	-	Automated system for Customs Data
ASEAN	-	Association of South East Asian Naiton
BS	-	Bikram Sambat
CBM	-	Coordinated Border Management
CEN	-	Central Enforcement Network
C V	-	Co-efficient of Variation
CITIES	-	Convention on International Trade and Endangered Species of World Fauna and Flora
DOC	-	Department of Customs
EU	-	European Union
ENVIRONET	-	Space Environment Information Service
F/Y	-	Fiscal Year
GATT	-	General Agreement of Trade and Tariff
GCI	-	Green Customs Initiative
GDP	-	Growth Domestic Product
Govt.	-	Government
HS	-	Harmonized System
HPMP	-	HCFC Phase-Out Management Plan
IRD	-	Inland Revenue Department
MOF	-	Ministry of Finance
MEAs	-	Multilateral Environment System
NCA	-	Nepalese Customs Administration
ODS	-	Ozone Layer Depleting Substances
SGS	-	Society General de Surveillance
SD	-	Standard Deviation
SEZ	-	Special Economic Zone
TU	-	Tribhuvan University
UNCTAD	-	United Nations Conference on Trade and Development

UNEP	-	United Nation Environment Programme
VAT	-	Value Added Tax
WAN	-	Wide Area Network
WCO	-	World Customs Organization
WEN	-	Women's Environmental Network
WTO	-	World Trade Organization