

**VALUE ADDED TAX: PRACTICAL ASPECTS OF  
IMPLEMENTATION IN NEPALESE CONTEXT**

**By:**

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Master of Business Studies (M.B.S.)**

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Faculty of Management  
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## **RECOMMENDATION**

This is to certify that Mrs. Shanti Neupane has prepared the Thesis entitled “VALUE ADDED TAX: PRACTICAL ASPECTS OF IMPLEMENTATION IN NEPALESE CONTEXT” under my supervision. It embodies original and independent work. I am fully satisfied with the work in terms of its literature review, research methodology, presentation and analysis of data and over all research work.

This Thesis has been prepared in the form as required by the faculty of management for the partial fulfillment of the Master's Degree in Business Studies (M.B.S.)

It is forwarded for the examination. I recommended this Thesis for approval as acceptance.

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has been prepared and approved by this Department in the prescribed format of the Faculty of Management. This thesis is forwarded for examination.

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**VIVA-VOCE SHEET**

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## ABBREVIATIONS

CEDA	Centre for Economic Development and Administration
Fy	Fiscal Year
GDP	Gross Domestic Product
GON	Government of Nepal
IRD	Inland Revenue Department
ITA	Income Tax Act
ITR	Income Tax Rules
IY	Income Year
NRB	Nepal Rastra Bank
Rs.	Rupees
TA	Tax Administrator
TD	Tax Payer
TDs	Tax Deducted at Source
TE	Tax Experts
TU	Tribhuvan University
VAT	Value Added Tax