

**A STUDY OF VALUE ADDED TAX IMPLEMENTATION IN
NEPAL**

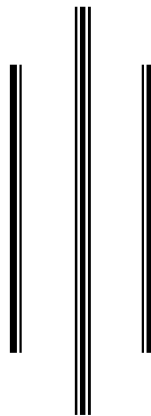
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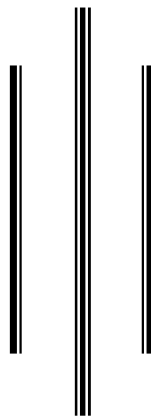
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Faculty of Management
Tribhuvan University**



**In Partial Fulfillment of the requirement of master degree in
Business studies**

July, 2010

RECOMMENDATION

This is to certify that the thesis

Submitted by

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Entitled

“A STUDY OF VALUE ADDED TAX IMPLEMENTATION

IN

NEPAL”

has been prepared as approved by this department in the prescribed format of faculty of management. This thesis is forwarded for evaluation.

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and found the thesis to be the original work of the student and written according
to the prescribed format. We recommend the thesis to be accepted as partial
fulfillment of the requirement

For

Master’s Degree in Business Studies (M.B.S.)

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DECLARATION

I hereby declare that the research work entitled “A Study of Value Added tax implementation in Nepal” submitted to the office of the dean, faculty of management, Tribhuvan University, is my original work done as a partial fulfillment of the requirement for the masters Degree in Business Studies (MBS) under the supervision of Mr. Shiva Prasad Poudel, Balkumari College, Chitwan.

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ABBREVIATION

PAN	Permanent Address Number
VAT	Value Added Tax
DANIDA	Danish International Developing Agency
MST	Manufacturing Sales Tax
NLR	Nepal Law Review
GDP	Gross Domestic Product
IRD	Inland Revenue Department
NG	Nepal Government
HMG	His Majesty Government
UEDC	Organization Economic Developing Communities
HIID	Harvard Institute for International Development
MST	Multistage tax
NNI	Net National Income
GDP	Gross National Product
GI	Gross Income
F	Function
GNP	Gross National Product
TR	Total Revenue