

VALUE ADDED TAX SYSTEM IN NEPAL

A Thesis Submitted

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RECOMMENDATION

This is certified that the thesis:

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VALUE ADDED TAX SYSTEM IN NEPAL

Has been prepared as approved by this department in the prescribed format of Faculty of Management. This is forwarded to examination.

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We have concluded the viva-voice 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 presented format. We recommend the thesis to be accepted as partial fulfillment of the requirement for Master’s Degree in
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DECLARATION

I hereby declare that the work reported in this thesis entitled “**Value Added Tax System in Nepal**” submitted to Central Department of Management, Kirtipur, Kathmandu, Faculty of Management, Tribhuvan University is my original work done on the form of partial fulfillment of the requirement of the Masters Degree in Business Studies (M.B.S) under the supervision of Associated Professor Dr. Gopinath Regmi Central Department of Management, Tribhuvan University.

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Dambaru Ghimire
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ABBREVIATIONS

Co:	Company
EC:	European Council
FNCCI:	Federation of Nepal Chamber of Commerce and Industry
FY:	Fiscal year
GNP:	Gross National Product
GST:	Goods and Service Tax
HMG/N:	His Majesty's Government/Nepal (Now Government of Nepal)
IMF:	International Monetary Fund
IRD:	Inland Revenue Department
ITA:	Income Tax Act
JICA:	Japan International Co-operation Association
Mfg:	Manufacturing
MODVAT:	Modified Value Added Tax
NCC:	Nepal Chamber of Commerce
NNP:	Net National Product
No.:	Number
NPEDC:	National Productivity and Economic Development Center
RS:	Rupees
SAARC:	South Asian Association for the Regional Co=operation
T.U.:	Tribhuvan University
T.V.:	Television
TDS:	Tax Deduction at Source
TPIN:	Tax Payer Identification Number
UK:	United Kingdom
VAT:	Value Added Tax
WTO:	World Trade Organization