

**PUBLIC OPINION ON VALUE ADDED TAX  
COLLECTION SYSTEM IN NEPAL**

**A Thesis**

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## **Recommendation**

This is to certify that the thesis

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**"PUBLIC OPINION ON VALUE ADDED TAX COLLECTION  
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## **Declaration**

I hereby declare that the work reported in this thesis entitled " **PUBLIC OPINION ON VALUE ADDED TAX COLLECTION SYSTEM IN NEPAL** " submitted to Central Department of Management, University Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master's Degree in Business Study (M.B.S.) under the supervision of Dr. Gopi Nath Regmi, Lecturer of University Campus, Faculty of Management, Kirtipur, Kathmandu.

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## ABBREVIATION

ASEAN	-	Association of South East Asian Nation
B.S.	-	Bikram Sambat
CD	-	Custom Department
CDM	-	Central Department of Management
DANIDA	-	Danish International Development Agency
DG	-	Director General
EC	-	European Country
EEC	-	European Economic Countries
FNCCI	-	Federation of Nepal Chamber of Commerce and Industries
FY	-	Fiscal Year
GDI	-	Gross Domestic Income
GDP	-	Gross Domestic Product
GE	-	Government Expenditure
GON	-	Government of Nepal
Gov	-	Government
GST	-	Gross Sales Tax
HIDD	-	Hardware Institute for International Development
IMF	-	International Monetary Funds
IRD	-	Inland Revenue Department
IRO	-	Inland Revenue Officer
IT	-	International Trade
ITC	-	Input Tax Credit
MOD VAT	-	Modified Value Added Tax
MST	-	Manufacturing Level Sales Tax
NCC	-	Nepal Chamber of Commerce
NNP	-	Net National Product
NRB	-	Nepal Rastra Bank
OECD	-	Organization for Economic Co-operation and Development
PAN	-	Permanent Account Number
RID.	-	Revenue Investigation Department

RST	-	Retail Level Sales Tax
SAARC	-	South Asian Association of Regional Co-operation
SMC	-	Social Marginal Cost
TU	-	Tribhuvan University
USA	-	United State of America
USAID	-	United State Agency for International Development
VAT	-	Value Added Tax
VIZ	-	Versus
WST	-	Wholesales Level Sales Tax