

# **EXCISE DUTY PRACTICE IN NEPAL**

*Submitted by:*

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# RECOMMENDATION

This is to certify that the thesis

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

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# VIVA- VOCE SHEET

We have conducted the vive-voce examination of the thesis presented by

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And found the thesis to be the original work of the student written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirements for Master of Business Studies (M.B.S.)

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## DECLARATION

I hereby declare that the work reported in this Thesis entitled in "**Excise Duty Practice in Nepal**" submitted to Central Department of Management, Tribhuvan University is my original work. It is done in the form of partial fulfillment of the requirements for the Master's of Business studies (MBS) under the supervision and guidance of **Dr. Gopi Nath Regmi**

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## **ABBREVIATIONS**

Adm.	: Administration
CEDA	: Center for Economic Development and Administration
DTR	: Direct Tax Revenue
etc.	: Etcetera
Gov.	: Government
i.e.	: That is
ICA	: Indian Institute of Charter Accountant
IRD	: Inland Revenue Department
ITR	: Indirect Tax Revenue
M.A	: Master in Art
MBS	: Master of Business Study
MOF	: Ministry of Finance
NA	: Not Applicable
PhD	: Doctor of Philosophy
TR	: Total Revenue
TTR	: Total Tax Revenue
TU	: Tribhuvan University
VAT	: Value Added Tax
WTO	: World Trade Organization
&	: And