

**A STUDY ON CONTRIBUTION OF VALUE ADDED TAX ON
GOVERNMENT REVENUE IN NEPAL**

A Thesis Submitted by:

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**In partial fulfillment of the requirements for the Degree of
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VIVA- VOCE SHEET

We have conducted the Viva- Voce examination of this thesis

Submitted by

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

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This is to Certify that the thesis

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

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DECLARATION

I hereby declare that the thesis **A STUDY ON CONTRIBUTION OF VALUE ADDED TAX ON GOVERNMENT REVENUE IN NEPAL** submitted to the Office of the Dean, Faculty of Management, Tribhuvan University is my original work done for the partial fulfillment of requirements for the Master of Business Studies (M.B.S.) under the supervision of Kul Prasad Aryal, Department of Accountancy and Taxation of Saraswati Multiple Campus.

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LIST OF ABBREVIATIONS

Ac	Account
DG	Director General
FY	Fiscal Year
GDP	Gross Domestic Product
GON	Government of Nepal
IRD	Inland Revenue Department
It	Income Tax
IT	Income Tax
MBS	Master of Business Studies
NEA	Nepal Electrify Authority
TU	Tribhuvan University
VAT	Value Added Tax
VDC	Village Development Committee
VDIS	Voluntary Disclosure Income Scheme