

EFFECTIVENESS OF VALUE ADDED TAX IN NEPAL

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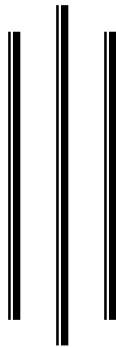
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RECOMMENDATION

This is to certify that the thesis

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Entitled:

"EFFECTIVENESS OF VALUE ADDED TAX IN NEPAL"

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

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VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

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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

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DECLARATION

I here by declare that the work reported in this thesis entitled "**Effectiveness of Value Added Tax in Nepal**" submitted to Shanker Dev 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. Kamal Deep Dhakal, Lecturer of Shankar Dev Campus Putalisadak, Kathmandu.

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ABBREVIATIONS

B.S.	Bikram Sambat
CEDA	Central of Economic Development Administration Company
EU	European Union
FNCCI	Federation of Nepal Chamber of Commerce and Industry
GNP	Gross National Product
i.e.	That is
IMF	International Monetary Fund
IRD	Inland Revenue Department
MODVAT	Modified Value Added Tax
MoF	Ministry of Finance
NCC	Nepal Chamber of Commerce
No.	Number
NRB	Nepal Rastra Bank
SAARC	South Asian Association for Regional Co-operation
TR	Total Revenue
TU	Tribhuvan University
USAID	United States Aid
VAT	Value Added Tax