

**A STUDY ON PROBLEMS IN  
VAT IMPLEMENTATION IN NEPAL**

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*In partial fulfillment of the requirements for the*

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## **RECOMMENDATION**

This is to certify that the thesis

*Submitted by*

**Gobinda Sharma Gairhe**

*Entitled*

**“A Study on Problems in VAT implementation 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.*

*We wish him every success in his life.*

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**“A STUDY ON PROBLEMS IN VAT IMPLEMENTATION IN  
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*And found the thesis 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 requirement for Master's Degree in Business Studies (M.B.S.)*

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## DECLARATION

I hereby declare that the work reported in this thesis entitled "A study on Problems in Vat implementation in Nepal" submitted to Shanker Dev Campus,

Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of requirement of Masters Degree in Business Studies (MBS) under the supervision of Prof. Dr. Kamal Deep Dhakal.

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## ABBREVIATIONS

A.D.	Anne Domino
CIG	Cost of Intermediate Goods
D	Depreciation
Fig.	Figure
FNCC Commerce	Federation of Nepalese Chamber of
FY	Fiscal Year
G/N	Government of Nepal
GDP	Gross Domestic Product
GNP	Gross National Product
GR	Gross Receipts (GR)
GST	Gross Sales Tax
GST	Gross Sales Tax
i.e.	That is
IMF	International Monetary Fund
IRD	Inland Revenue Department
IT	Information Technology
LDCs	Least Developed countries
MICS	Management Information System
MODVAT	Modified Value Added Tax
MOF	Ministry of Finance
MST	Manufacturers Sales Tax
MST	Multistage Sales Tax
No.	Number

NRB	Nepal Rastra Bank
Rs.	Rupees (Nepalese Currency)
RST	Retail Sales Tax
RST	Retail Stage Sales Tax
SAARC	South Asian Association for Regional Cooperation
SAFTA	South Asian Free Trade Area
SV	Sale Value
TR	Total Revenue
TT	Turnover Tax
TU	Tribhuvan University
USAID	United States Agency for International Development
VAT	Value Added Tax
WBR	World Bank Report
WST	Wholesalers Sales Tax
WTO	World Trade Organization
&	And