

**AN ANALYSIS OF NEPALESE TAXATION: STRUCTURE AND
RESPONSIVENESS**

A Thesis

**Submitted to the Faculty of Humanities and Social Sciences,
Central Department of Economics,
in Partial Fulfillment of the Requirements for the
Degree of Master of Arts
in
ECONOMICS**

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2011**

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RECOMMENDATION LETTER

This thesis entitled **An Analysis of Nepalese Taxation: Structure and Responsiveness** has been prepared by **Mr. Bal Ram Dhakal** under my supervision. I hereby recommend this thesis for examination by the Thesis Committee as a partial fulfillment of the requirements for the Degree of Master of Arts in Economics.

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ACKNOWLEDGEMENT

This thesis entitled **An Analysis of Nepalese Taxation: Structure and Responsiveness** is prepared to meet the requirements for the Master of Arts in Economics. During the study and research period many hands directly and indirectly help materialize to achieve the desired objective.

I would like to express my sincere gratitude to my supervisor Prof. Dr. Pitamber Chattri, Central Department of Economic, Tribhuvan University, whose incalculable suggestions, inspirations and support provide me a right path to achieve the assigned undertaking.

I am extremely grateful to Dr. Rudra Prasad Upadhyaya, Professor and Head of Central Department of Economic. My special sense of respect goes to my parents Mr. Tara Prashad Dhakal and Mrs. Sita Devi Dhakal and brother Ghana Shyam Dhakal, sister Sarita Dhakal for support and encouragement in steps my life.

Similarly, I am highly indebted to my friends, Dhurba, Deepak, Laxmi and Dhanmaya for the cooperation in this study.

Finally, I would like thanks to Mr. Rajiv Maharjan (Friend's Computer Service) Kirtipur, for his contribution in technical support.

Bal Ram Dhakal

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LIST OF ABBREVIATIONS

AGI	:	Adjusted Gross Income
CBSL	:	Central Bureau of Statistics
CD	:	Custom Duties
DANIDA	:	Danish International Development Assistance
DT	:	Direct Tax
ED	:	Excise Duties
EXD	:	Export Duties
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
GNP	:	Gross National Product
GON	:	Government of Nepal
IDT	:	Indirect Tax
IMD	:	Import Duties
IT	:	Income Tax
MOF	:	Ministry of Finance
MPC	:	Marginal Propensity of Consume
NRB	:	Nepal Rastra Bank
NTR	:	Non-tax Revenue
OLS	:	Ordinary Least Square
Rs.	:	Rupees
SAARC	:	South Asian Association for Regional Cooperation
TR	:	Total Revenue
TXR	:	Total Tax Revenue
UDCs	:	Under Developed Countries
VAT/ST	:	Value Added Tax /Sales Tax