

A STUDY ON THE EFFECTIVENESS OF VALUE ADDED TAX IN NEPAL

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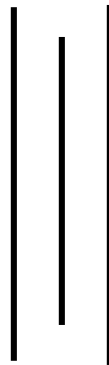
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Master's in Business Studies (M.B.S)*

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RECOMMENDATION

This is to certify that the Thesis

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Entitled:

A STUDY ON THE EFFECTIVENESS OF VALUE ADDED TAX IN NEPAL

*has been prepared as approved by this Department in the prescribed format of the
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VIVA-VOCE SHEET

We have conducted the viva –voce examination of the thesis presented

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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 the Degree of Master's 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 THE EFFECTIVENESS OF VALUE ADDED TAX IN NEPAL**” submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Degree of Master’s in Business Studies (M.B.S) under the supervision of **Dr. Kamal Deep Dhakal** of Shanker Dev Campus.

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ABBREVIATIONS

A.D.	=	After Death
Adm	=	Administration
CDE	=	Central Department of Economics
Etc	=	Etcetera
F.Y.	=	Fiscal Year
FNNCI	=	Federation of National Chamber of Commerce and Industries
GON	=	Government of Nepal
HIID	=	Harvard Institute of International Development
i.e.	=	That is
IRD	=	Inland Revenue Department
MBA	=	Master of Business Administration
NBL	=	Nepal Bank Limited
No.	=	Number
RBB	=	Rastriya Banijya Bank
T.U	=	Tribhuvan University
TIN	=	Taxpayers Identification Number
UDC	=	Under Development Countries
USAID	=	United States Agency for International Development
Viz.	=	Namely
WTO	=	World Trade Organization