

**VAT AS A TOOL OF  
REVENUE MOBILIZATION IN NEPAL**

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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 the thesis

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***Entitled:***

**VAT AS A TOOL OF REVENUE MOBILIZATION IN NEPAL**

*and found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for*

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

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## Letter of Recommendation

The thesis entitled **VAT AS A TOOL OF REVENUE MOBILIZATION IN NEPAL** has been prepared by Mr. Narendra Ghimire 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 BUSINESS STUDIES**.

.....

Dr. Puspa Raj Kandel

Associate Professor

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Date:

## DECLARATION

I hereby declare that the work reported in the thesis entitled "VAT AS A TOOL OF REVENUE MOBILIZATION IN NEPAL" submitted to Saraswoti Multiple Campus, Faculty of Management, T.U is my original work done in the form of partial fulfillment of the requirement for the Master of Business Studies (M.B.S.) under the supervision of Associate professor Dr. Puspa Raj Kandel, Saraswoti Multiple campus.

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## **ABBREVIATIONS**

CBS	Central Bureau of Statistics
CA	Chartered Accountant
CTM	Chief Tax Manager
CTO	Chief Tax Officer
DG	Director General
EC	European Countries
EU	European Union
GDP	Gross Domestic Product
GNP	Gross National Product
IMF	International Monetary Fund
IRD	Inland Revenue Department
IRO	Inland Revenue Office
MOF	Ministry of Finance
NCC	Nepal Chamber of Commerce
FNCCI	Federation of Nepal Chamber of Commerce and Industry
GON	Government of Nepal
SAARC	South Asian Association for regional Cooperation
SAFTA	South Asian Free Trade Arrangement
USAAID	United State Agency for International Development
VAT	Value Added Tax
WTO	World Trade Organization