

**A STUDY OF STRUCTURE AND PRODUCTIVITY OF  
DIRECT TAXATION IN NEPAL**

**A Thesis**

**Submitted to the Central Department of Economics,  
Tribhuvan University, Kirtipur, Kathmandu, Nepal,**

**In Partial Fulfillment of the Requirements**

**For the degree of**

**Master of Arts**

**In**

**Economics**

**By**

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**February 2008**

Date: 03-11-2064

## **A LETTER OF RECOMMENDATION**

This thesis entitled “**A STUDY OF STRUCTURE AND PRODUCTIVITY OF DIRECT TAXATION IN NEPAL,**” has been prepared by Mr. **Lochan Thapa** 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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## **AN APPROVAL SHEET**

We certify that this thesis entitled “**A STUDY OF STRUCTURE AND PRODUCTIVITY OF DIRECT TAXATION IN NEPAL**” submitted by Mr. **Lochan Thapa** to the Central Department of Economics, Faculty of Humanities and Social Science, Tribhuvan University, in partial fulfillment of the requirements for the Degree of **MASTER OF ATRS in ECONOMIS** has been found satisfactory in scope and quality. Therefore, we accept this thesis as a part of the said degree.

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## **ACKNOWLEDGEMENTS**

It is my great pleasure to submit this thesis under the supervision of Dr. **Bijaya Shrestha**, Professor at the Central department of Economics Tribhuvan University. I would like to express my sincere gratitude for her invaluable supervision and useful guidelines.

Also, I'm thankful to Pro. Dr. Madhavi Singh Shah, Head of the Central Department of Economics, TU, for providing me an opportunity to conduct this study on the subject of my interest.

I would extend my appreciation to my parents, both Mr. Krishna Bdr. Thapa and Mrs. Shyam Kumari Thapa who supported me in many ways to arrive at this stage for the completion of Masters' Degree thesis. I would like to express the heartiest debt to my younger brother Mr. Jhamak Thapa, a Student of Information and Technology, for his useful advice and encouragement that lead me to complete my thesis in time.

My appreciation also goes to my brother Mr. Binay Raut, a student of BBA, who supported me in typing. Similarly, my thanks also go to my Friend's brother, Mr. Bishnu Pd. Poudel, a Lecturer of Brilliant college, for his kind assistance in the configuration of the data successively.

Last but not least, I extend my sincere regards to my best friends Hari Pd. Poudel, Mr. Shantosh Shrestha, Deepak Kharel, for their assistance in providing me their advices and reference card. In addition, I cannot forget teaching and non-teaching staffs, Central Department of Economics, TU, who helped me complete my work in time.

Date : February 2008

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## **LIST OF ABBREVIATIONS**

AGI	: Adjusted Gross income
CBS	: Central Bureau of Statistics
CEDA	: Central Department of Economics
CD	: Custom Duties
DC	: Discretionary Changes
ED	: Export Duties
EXD	: Excise Duties
FY	: Fiscal Year
GDP	: Gross Domestic Product
GNP	: Gross National Product
GON	: Government of Nepal
IMD	: Import Duties
IRD	: Inland Revenue Department
NRB	: Nepal Rastra Bank
PAN	: Permanent Account Number
ST	: Sales Tax
SAARC	: South Asian Association for Regional Cooperation
UDCs	: Underdeveloped Countries
USA	: United State of America
VAT	: Value Added Tax