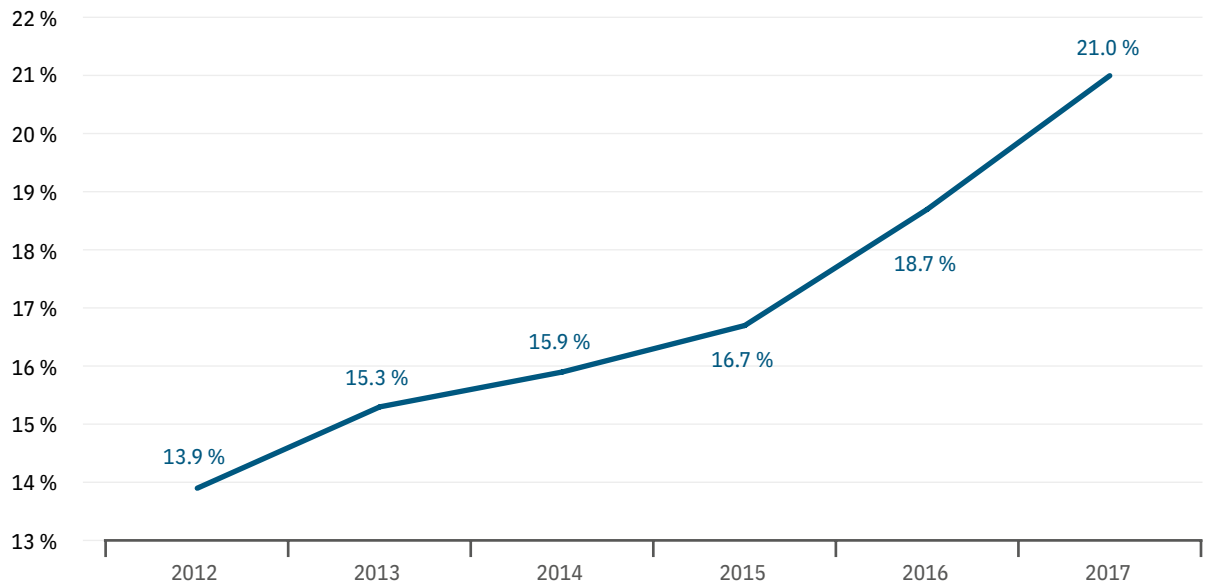




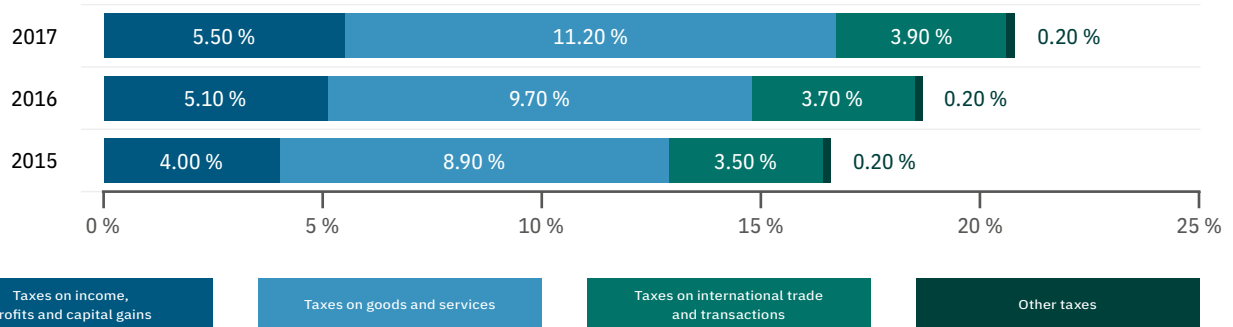
## Nepal

### Stepping up domestic revenue mobilisation



**Tax revenues (% of GDP) (2012-2017)**

Source: Government Finance Statistics (2019)



**Tax revenues, by sources (% of GDP) (2015, 2016 & 2017)**

**Public Expenditure and Financial Accounting (PEFA)**

2015 (2011 framework)

- A** Transparency of taxpayer obligations and liabilities
- A** Effectiveness of measures for taxpayer registration and tax assessment
- D+** Effectiveness in collection of tax payments

*A = internationally-recognised level of good performance  
D = performance is below the basic level*

**Doing Business, Ease of Paying Taxes 2017 (DB 2018), values from 2016 (DB 2017) in parentheses**

Payments (number per year)	Time (hours per year)	Total tax rate (% of profit)	Postfiling Index (0-100)
34 (34)	339 (339)	29.6 (29.5)	33.35 (33.5)

**Overall ranking**  
146 / 190 (142 / 190)

**Global Competitiveness Report (2017-2018), values from 2016-2017 in parentheses**

Effect of taxation on incentive to work  
**4/7; Rank 68/137** (3.9/7; Rank 65/138)

Effect of taxation on incentive to invest  
**3.8/7; Rank 53/137** (3.9/7; Rank 56/138)