

## **Bridging the Gap between Tax Knowledge and Tax Clearance: A Study of Public Campus Faculties in Nepal**

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### **Abstract**

*This research article, entitled 'Bridging the Gap between Tax Knowledge and Tax Clearance: A Study of Public Campus Faculties in Nepal,' explores the critical role of tax knowledge in influencing voluntary tax compliance among public campus faculties in Nepal. Drawing on the Theory of Planned Behavior, the study explored the extent of faculty understanding of the Nepali tax system and its impact on the acquisition of Tax Clearance Certificates (TCC). Using a quantitative approach with 400 public campus faculty members, the study shows a significant disparity between self-reported theoretical tax knowledge and practical application. While respondents exhibited moderate understanding of the tax system and laws (mean scores above 3.5), their practical application capability was notably weak (mean = 2.01). Chi-square analyses demonstrate that general tax knowledge does not significantly affect timely TCC acquisition, but knowledge of tax laws ( $p = 0.000$ ), application skills ( $p = 0.002$ ), and payment procedures ( $p = 0.000$ ) are statistically significant predictors of compliance behavior. The study highlights structural gaps in tax education across disciplines and calls for practical, targeted educational activities. It recommends collaboration between the Inland Revenue Department (IRD) and academic institutions to deliver regular workshops and integrate applied tax education into faculty development programs. The findings affirm that improving procedural knowledge not just theoretical understanding is key to fostering a tax-compliant culture, particularly in a context of limited institutional trust and digital literacy.*

**Key words:** Tax Knowledge, Tax Clearance, Public Campus, Faculties

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## Introduction

Taxation is one of the most fundamental mechanisms through which governments mobilize revenue to provide public goods, infrastructure, education, healthcare, and security (OECD/FILAPP, 2015). In developing countries such as Nepal, the effectiveness of the tax system relies heavily on the voluntary compliance of citizens, particularly those in professional sectors such as academia. However, the level of tax compliance is significantly influenced by the level of knowledge and education taxpayers possess regarding tax obligations and processes (Appiah et al., 2024).

Tax knowledge, often linked with tax literacy, is defined as the ability to understand and apply tax-related information for accurate reporting and compliance (Alexander et al., 2023). A global shift from coercive tax enforcement to a model based on partnership and trust has seen an increased emphasis on education to improve voluntary compliance. OECD (2019) highlights how taxpayer education fosters a sense of national responsibility and tax morale, especially among the younger and more educated population. Amin et al. (2022) further assert that tax education at the tertiary level can significantly enhance compliance by equipping future professionals with the skills and knowledge required to navigate the tax system. Their study on Malaysian university students found that early exposure to tax concepts resulted in increased willingness to comply with tax regulations. Similarly, the study by Poudel (2017) in Nepal emphasizes that even among university teachers, tax knowledge varies widely, with implications for both compliance and peer influence. The lack of formal tax education, coupled with unclear enforcement strategies, results in underreporting and reduced tax morale.

This is reinforced by research from Baykan & Cek (2019), who found that university students' perceptions of tax were deeply shaped by their exposure to tax education and trust in public institutions. Their findings showed a positive correlation between tax knowledge and perceived civic responsibility. Given the influential role of teachers in shaping social values, improving their tax literacy is crucial for promoting broader tax compliance in society. Poudel (2017) underscore the same issue in their study of tax knowledge among university teachers in Pokhara. Despite having higher educational qualifications, many respondents lacked basic knowledge about tax laws, electronic filing systems, and deadlines. The authors argue for systematic educational interventions by institutions such as the Inland Revenue Department (IRD) to improve outreach and education. A compelling insight from the OECD (2015) report suggests that building tax culture requires long-term strategies focusing on education and engagement. Traditional enforcement strategies, which rely heavily on penalties and audits, are less effective in sustaining compliance than those fostering civic

responsibility and moral obligation. Kornhauser (2007) also supports this view, noting that education reinforces societal norms such as fairness, honesty, and national pride all of which correlate positively with tax compliance.

In Nepal, while taxation has been embedded in public policy through efforts like the National Tax Day, these campaigns often lack the depth and consistency required to build lasting behavioral change (Sharma & Duwadi, 2013). Furthermore, the national curriculum still lacks structured modules on taxation, leaving a knowledge vacuum that particularly affects public sector professionals like educators. According to (Pirela Espina, 2022), trust in tax institutions, coupled with knowledge, is a key determinant of taxpayer behavior. Their analysis of Southeast Asian economies highlights that in countries where citizens understand how taxes are spent and trust the governance mechanisms, compliance rates are significantly higher. Moreover, in the context of digital transformation, literacy also extends to electronic filing systems, online tax platforms, and access to tax-related resources. The lack of digital literacy among faculty particularly those outside major cities could further hinder compliance. These challenges were noted in OECD (2019), where tax morale in digital environments was found to depend not only on knowledge but on ease of use, transparency, and access.

Public Campus are community-supported and so commonly referred to as community Campus; private Campus, while privately funded, operate in the same manner as community Campus. A new community Campus system would be complementary to what already exists because existing universities lack community participation and industrial partnerships. Nepal had 1,369 higher education campuses, according to the Ministry of Education Among these campuses, 98 (7.2%) are university constituent campuses, 839 (61.3%) are private, and 432 (31.5%) are community campuses. Many private campuses with foreign university connections have been developed in recent years (Sharma, 2022).

Despite the Government of Nepal's efforts to improve tax administration through reforms such as self-assessment, digital services, and taxpayer-friendly policies, voluntary tax compliance remains alarmingly low, particularly among faculty members in public campuses. This shortfall is significantly attributed to insufficient taxpayer education, which fails to equip educators with essential knowledge about direct and indirect taxes, legal obligations, and the benefits of compliance (Amin et al., 2022). Existing educational outreach largely targets tax collection rather than proactively building knowledge or clarifying rights and responsibilities, resulting in persistent misinformation and weak compliance culture. Faculty members, who hold influential positions in society and are expected to model lawful behavior, often lack

familiarity with tax laws, procedural requirements and planning strategies (Poudel, 2017). This knowledge gap has led to non-compliant behaviors such as VAT non-registration, income underreporting, and maintaining dual records practices commonly observed in Nepal (Appiah et al., 2024). Additionally, the absence of structured tax education beyond commerce faculties and unclear jurisdiction over who should provide this education further exacerbates the issue (Baykan & Cek, 2019). Given their potential to influence future generations of taxpayers, the continued lack of tax knowledge among public campus faculty poses a significant barrier to cultivating a sustainable and accountable tax culture in Nepal.

### **Objectives of the Study**

In the context of Nepal, especially among public campus faculties who are both educated professionals and societal influencers, understanding the depth of their tax knowledge is crucial. This study is designed to investigate the current scenario and establish meaningful insights into how knowledge influences compliance behaviors. Accordingly, the study has the following specific objectives:

- a) To explore the existing level of tax knowledge among faculty members of public campuses in Nepal
- b) To identify the relationship between tax knowledge and the act of obtaining a Tax Clearance Certificate (TCC)

### **Hypothesis of the Study**

H<sub>1</sub>: There is no significant association between public campus faculties' knowledge of the overall tax system and the timing of receiving their tax clearance certificates.

H<sub>2</sub>: There is a significant association between public campus faculties' knowledge of tax laws and the timing of receiving their tax clearance certificates.

H<sub>3</sub>: There is a significant association between public campus faculties' ability to apply tax laws and the timing of receiving their tax clearance certificates.

### **Theoretical Backup**

This study is anchored in the Theory of Planned Behavior (TPB), which suggests that individual behavior such as tax compliance is driven by behavioral intentions shaped by attitudes, perceived norms, and perceived behavioral control. In the context of tax compliance, positive attitudes toward taxation, perceived fairness of the system, and adequate tax knowledge all contribute to higher compliance intentions. According to Appiah et al. (2024), tax knowledge and trust in government significantly influence voluntary tax compliance, with tax fairness acting as a crucial mediating factor.

Further, Alexander et al. (2023) emphasize the role of tax education and literacy in fostering tax morale, particularly among younger populations, indicating that targeted education leads to higher future compliance. This is echoed by Amin et al. (2022), who found that incorporating tax education at tertiary institutions improves students' tax knowledge and compliance behavior. Poudel (2017) reinforces this by showing that university faculty in Nepal display variable levels of tax knowledge, and that improving this knowledge base could enhance compliance across educational institutions.

Collectively, these theories and studies provide a robust foundation for analyzing how knowledge, education, and perceptions among public campus faculties in Nepal shape their tax compliance behavior.

### **Literature Review**

The importance of tax knowledge and compliance has been widely studied in academic literature, with substantial evidence highlighting the role of education, trust, and systemic reforms in enhancing voluntary compliance. The present study on public campus faculties in Nepal finds support and contrasting evidence from global and regional scholarship. (Pirela Espina, 2022) emphasized that university education contributes significantly to the development of tax culture among professionals, aligning with this study's finding that public campus faculties play a pivotal role in shaping future taxpayers' attitudes. Similar conclusions were drawn by (Baporikar, 2022), who highlighted how targeted tax education enhances compliance behavior and fosters responsible civic attitudes. Both sources reinforce the necessity for structured taxpayer education in developing countries like Nepal.

Appiah et al. (2024) presented empirical evidence from Ghana, demonstrating that trust in government and tax knowledge are significant predictors of voluntary tax compliance. This contrasts with the Nepalese context where, despite moderate knowledge about tax rules, faculties showed gaps in the practical application and timely acquisition of tax clearance certificates. These gaps suggest that cognitive understanding alone is insufficient without supportive institutional mechanisms and relevant practical education. (Bidari, Sigdel, Shrestha, Paudel, & Bidari, 2023) analyzed the taxpayer behavior in Nepal and pointed out that institutional distrust and poor implementation of taxpayer education policies contribute to persistent evasion and non-compliance. This aligns with the current study's conclusion that vague institutional responsibilities in tax education hinder widespread knowledge. Moreover, the study observed that many faculties are unaware of basic filing requirements or deadlines, corroborating their findings on Nepal's taxpayer behavior.

The current study found that while a majority of public campus faculty respondents claim to possess theoretical knowledge (mean scores above 3.5 on general tax system and legal knowledge), their self-assessed ability to apply tax law was alarmingly low (mean = 2.01). This gap between declarative and procedural knowledge is echoed by Eriksen and Fallan (1996), who argue that understanding tax law is not enough practical training must complement academic content for meaningful compliance. This dichotomy is further supported by findings from (Pirela Espina, 2022) suggesting a strong need for integrating experiential learning into tax education. Amin et al. (2022) emphasized that self-assessment systems like Malaysia's SAS require strong taxpayer education to function effectively. This reinforces the urgency of improving the Nepalese system, especially as it moves toward self-assessment frameworks. The findings of Amin et al. (2022) also support this, suggesting that unless faculties are well-versed in filing procedures and tax rights, the effectiveness of reforms will remain limited. A study by (Bidari et al., 2023) revealed that knowledge dissemination is often limited to classroom lectures and lacks practical exposure, which directly impacts the behavior of educated segments such as faculties. The present study echoes this finding, showing that public campus faculties, though engaged in academia, are not immune to gaps in compliance behavior. Instead of being role models, they may unintentionally propagate misinformation or indifference.

The reviewed literature also diverges in how it views the role of personal motivation and civic duty. While Appiah et al. (2024) highlight moral and trust-based motivators, the present study emphasizes structural gaps, indicating a heavier reliance on systemic and procedural corrections than personal ethics. This suggests a regional contrast where trust in institutions may not be as strong in Nepal, necessitating stricter policy interventions and educational reforms. Furthermore, analysis of results shows that knowledge of tax payment procedures had the strongest association with receiving timely tax clearance ( $p = 0.000$ ), suggesting that practical, targeted training yields better results than generic knowledge programs. This adds to Pirela Espina's suggestion that professional development courses for educators must include administrative and civic responsibilities like taxation (Pirela Espina, 2022).

Overall, the literature confirms that knowledge, trust, systemic efficiency, and targeted education are all critical to improving tax compliance. However, unlike in countries where taxpayer behavior improves due to high trust in governance, in Nepal, policy and procedural knowledge seem to have a more tangible impact on compliance behaviors. Therefore, the findings of this study call for practical tax education modules, clearer governmental accountability, and continuous assessment of faculty knowledge and behavior to cultivate a more compliant tax culture.

## Result and Discussion

### Tax Knowledge of Public Campus Faculties

**Table 1**

*Tax Knowledge of Public Campus Faculties*

S. N.	Statement	Mean	S.D.
1	I have an in-depth knowledge of Nepal's existing tax system.	3.81	1.05
2	I have a knowledge about the existing tax laws and rules about income taxations.	3.79	1.09
3	I can analyze and apply taxation laws while computing income taxes.	2.01	.88
4	I am fully aware of all of the rules for my tax payments.	3.68	.94
5	I am aware of the deadlines for submitting taxes and required documents.	3.54	1.26

Data source- Field Survey, 2024

The data presented in the table highlights varying levels of tax knowledge among public campus faculties in Nepal. The highest mean score of 3.81 (SD = 1.05) corresponds to the statement “I have an in-depth knowledge of Nepal's existing tax system,” indicating that most respondents believe they possess general knowledge of the country's tax structure. Similarly, a high mean of 3.79 (SD = 1.09) for the statement regarding knowledge of existing tax laws and rules suggests moderate to strong self-reported understanding of income taxation regulations. However, the mean significantly drops to 2.01 (SD = 0.88) for the ability to analyze and apply taxation laws while computing income taxes, reflecting a serious gap in practical tax law application skills among faculty members. Additionally, knowledge of personal tax payment rules (mean = 3.68, SD = 0.94) and submission deadlines (mean = 3.54, SD = 1.26) were moderately rated, indicating partial familiarity with procedural aspects of compliance. These findings reveal that while theoretical understanding is reasonably strong, practical application and procedural compliance remain weak areas, underscoring the need for targeted tax education and training programs focused on real-world application.

**Timing of Tax Clearance of Public Campus Faculties****Table 2***Timing of Tax Clearance of Public Campus Faculties*

S. N.	Times	Number	Percentage
1	Yearly	67	16.8
2	Never	128	32.0
3	While Necessary	205	51.3
	Total	400	100.0

Data Source: (Field Survey, 2024)

The above table illustrates how frequently public campus faculties in Nepal engage with tax-related matters. A majority of respondents (51.3%) indicated they deal with taxes only when necessary, reflecting a reactive rather than proactive approach. Additionally, 32.0% reported that they never engage with tax matters, suggesting a concerning level of disengagement or possible lack of responsibility toward tax obligations. Only 16.8% of the respondents reported handling tax issues on a yearly basis. These findings highlight a need for improved taxpayer education and knowledge programs to encourage consistent and responsible tax practices among faculty members.

### Association between tax system knowledge and receiving tax clearance certificate time of Public Campus Faculties

**Table 3**
*Association between tax system knowledge and receiving tax clearance certificate time of Public Campus Faculties*

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	8.542 <sup>a</sup>	6	.201
Likelihood Ratio	8.793	6	.186
Linear-by-Linear Association	.025	1	.876
N of Valid Cases	400		
a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 10.72.			

Source : Field Survey, 2024

Above table shows the association between tax system knowledge and the timing of receiving tax clearance certificates among public campus faculty. The Pearson Chi-Square value is 8.542 with a p-value of .201, indicating no statistically significant relationship. This suggests that knowledge of the overall tax system does not

significantly influence when faculty members receive their tax clearance certificates. Therefore, broader tax system knowledge alone may not be sufficient to impact timely tax compliance.

### **Association between Tax Law Knowledge and receiving tax clearance certificate time of Public Campus Faculties**

**Table 4**

Association between tax law knowledge and receiving tax clearance certificate time of Public Campus Faculties

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	26.126 <sup>a</sup>	6	.000
Likelihood Ratio	26.397	6	.000
Linear-by-Linear Association	2.487	1	.115
N of Valid Cases	400		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 10.72.

Source : Field Survey, 2024

Table 4 indicates a significant association between tax law knowledge and the timing of receiving tax clearance certificates among public campus faculty. The Pearson Chi-Square value of 26.126 with a p-value of .000 confirms a strong relationship, suggesting that those with better understanding of tax laws are more likely to receive their clearance certificates on time. With all expected counts above the required minimum, the test results are statistically reliable. This finding highlights the role of tax law knowledge in supporting timely tax compliance among educators.

### **Association between Tax Law Application Knowledge and receiving tax clearance certificate time of Public Campus Faculties**

**Table 5**

Association between tax law application knowledge and receiving tax clearance certificate time of Public Campus Faculties

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	21.391 <sup>a</sup>	6	.002
Likelihood Ratio	21.430	6	.002
Linear-by-Linear Association	1.733	1	.188
N of Valid Cases	400		

a. 2 cells (16.7%) have expected count less than 5. The minimum expected count is 2.35.

Source : Field Survey, 2024

Table 5 shows a statistically significant association between tax law application knowledge and the timing of receiving tax clearance certificates among public campus faculty, with a Pearson Chi-Square value of 21.391 and a p-value of .002. This implies that faculty members with stronger practical knowledge of tax law are more likely to obtain their tax clearance certificates on time. Although a small portion of the expected counts were below 5, the results remain valid and highlight the importance of practical tax training to improve timely compliance.

### **Findings and Discussion**

The findings of this study highlight a significant disparity between public campus faculties' theoretical tax knowledge and their actual tax compliance behavior. Although most faculty members reported relatively high self-perceived knowledge about Nepal's tax system and tax laws (mean scores above 3.5), their ability to practically apply taxation laws was notably low (mean = 2.01). This theoretical-practical gap reinforces previous literature including Eriksen and Fallan (1996), and (Bidari, Sigdel, Shrestha, Paudel, & Bidari, 2023), which emphasize the necessity of hands-on, practical tax education to strengthen compliance behavior. The findings also parallel those of (Pirela Espina, 2022) who assert that educators play a critical role in instilling tax culture and must themselves be well-versed in both tax knowledge and its application. The fact that over 51% of respondents obtain tax clearance only when necessary, and 32% never do, underscores the passive attitude toward tax obligations, suggesting a failure of existing knowledge campaigns to trigger behavioral change.

Further statistical analysis reveals that while general knowledge of the tax system does not significantly influence timely tax clearance ( $p = 0.201$ ), there is a strong positive association between faculties' knowledge of tax laws ( $p = 0.000$ ) and tax law application ( $p = 0.002$ ) and their compliance behavior. These findings underscore that specific, applied tax knowledge has a much stronger influence on compliance than general knowledge alone. This aligns with Amin et al. (2022) who emphasized that self-assessment systems require a functionally literate taxpayer base. The significance of procedural knowledge particularly resonates with the argument by Appiah et al. (2024) that trust and knowledge together foster compliance. However, in Nepal's context marked by weaker institutional trust, especially procedural, appears to be the dominant variable influencing compliance.

The study confirms previous assertions by Alexander et al. (2023) and Kornhauser (2007) that tax education not only enhances knowledge but builds long-term tax morale. However, in contrast to countries with robust institutional trust, the Nepalese context demonstrates that civic trust plays a secondary role compared to procedural

literacy. This divergence is supported by Bidari et al. 2023), who identified vague institutional responsibility and poor outreach as key barriers to tax compliance. Therefore, the study calls for systemic reforms including the integration of applied tax training in higher education, institutional partnerships for tax education, and enhanced outreach programs. Only then can public campus faculties; key influencers of future taxpayers model the tax-compliant behavior critical for sustainable national development.

### **Conclusion and recommendation**

The study concludes that while public campus faculties in Nepal demonstrate moderate theoretical knowledge of the tax system and legal provisions, their practical application of tax laws and consistent engagement with tax clearance processes remain significantly lacking. This directly addresses the first objective of the study exploring the existing level of tax knowledge which revealed that faculties are more confident in general tax knowledge than in actual compliance behavior. Moreover, findings from statistical tests confirm the second objective, establishing that tax law knowledge, tax payment understanding, and the ability to apply tax rules are significantly associated with the timely acquisition of Tax Clearance Certificates (TCC). However, overall system knowledge alone showed no significant effect on TCC acquisition. These insights underscore the urgent need for structured and practical taxpayer education initiatives targeted at faculty members, not just as taxpayers but also as influencers of future civic behavior. In alignment with global literature and regional studies, the conclusion emphasizes that enhancing procedural knowledge and integrating hands-on tax education within academia are vital steps toward strengthening Nepal's tax culture and fostering voluntary compliance.

Based on the findings, the study strongly recommends implementing structured and practical tax education programs for public campus faculties across all disciplines not just commerce to bridge the gap between theoretical knowledge and actual compliance. The Inland Revenue Department (IRD), in collaboration with academic institutions, should conduct regular workshops, training sessions, and digital knowledge campaigns focused on tax law application, filing procedures, and deadlines. Additionally, tax modules should be integrated into faculty development programs to ensure educators become role models for responsible tax behavior, ultimately fostering a more informed and compliant future generation.

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