



# IPR

INVESTMENT **POLICY** REVIEW



REPORT ON THE IMPLEMENTATION  
OF THE INVESTMENT **POLICY** REVIEW

**NEPAL**



UNITED NATIONS



UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

**UNCTAD**



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UNITED NATIONS  
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# CONTENTS

ABBREVIATIONS .....	v
INVESTMENT POLICY REVIEW SERIES .....	vii
1. INTRODUCTION .....	1
2. KEY ECONOMIC AND FOREIGN DIRECT INVESTMENT TRENDS .....	3
3. SUMMARY OF MAIN FINDINGS .....	7
4. IMPLEMENTATION MATRIX .....	13
5. CONCLUSIONS AND THE WAY FORWARD .....	32
REFERENCES .....	35



# ABBREVIATIONS

<b>BIMSTEC</b>	Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation
<b>BIT</b>	bilateral investment treaty
<b>BPO</b>	business process outsourcing
<b>CIT</b>	corporate income tax
<b>DOI</b>	Department of Industry
<b>DTAA</b>	double taxation avoidance agreement
<b>FDI</b>	foreign direct investment
<b>FITTA</b>	Foreign Investment and Technology Transfer Act
<b>GDP</b>	gross domestic product
<b>GON</b>	Government of Nepal
<b>HPP</b>	hydropower plant
<b>IBN</b>	Investment Board of Nepal
<b>ICT</b>	information and communications technology
<b>ID</b>	industrial district
<b>IFRS</b>	International Financial Reporting Standards
<b>IPA</b>	investment promotion agency
<b>IPFSD</b>	Investment Policy Framework for Sustainable Development
<b>IPR</b>	investment policy review



<b>IT</b>	information technology
<b>LDC</b>	least developed country
<b>MAP</b>	medicinal and aromatic plants
<b>MoICS</b>	Ministry of Industry, Commerce and Supplies
<b>MOU</b>	memorandum of understanding
<b>NPR</b>	Nepali rupees
<b>NEA</b>	Nepal Electricity Authority
<b>NRB</b>	Nepal Rastra Bank
<b>OSS</b>	one-stop shop
<b>PPA</b>	power purchase agreements
<b>PPP</b>	public-private partnership
<b>SAFTA</b>	South Asian Free Trade Agreement
<b>SEZ</b>	special economic zone
<b>SME</b>	small and medium-sized enterprise
<b>SOE</b>	State-owned enterprise
<b>TRIPS</b>	Trade-Related Aspects of Intellectual Property Rights
<b>UNDP</b>	United Nations Development Programme

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