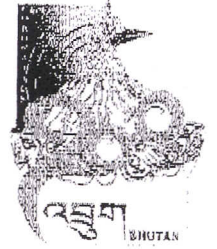


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ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
TASHICHHO DZONG



DRC/STD (policy) 1/2010/5120
25th June 2010

Notification

In continuation to the Notification # DRC/STD (policy) 1/2010/12016 dated 16th June 2010 on applicability of the revised rates of sales tax and customs duty on the import of motor vehicles, the Ministry of Finance is pleased to inform the general public of the following:

1. Vehicles, for which order has been placed and advances paid to dealers on or before 16th June 2010, shall be subject to levy of sales tax and customs duty at the *old rate* provided the following conditions are met by the customers:
 - i. Submit to the concerned Regional Revenue and Customs Office (RRCOs) the original copy of money receipts for the advance/ payment made.
 - ii. Confirms with the list already submitted by the dealers to the Department of Revenue and Customs.
2. Upon fulfillment of these conditions, the Department shall refund the excess amount of taxes if already collected at the revised rates.
3. Vehicles ordered (for stocking purpose) by authorized dealers on or before 16th June 2010 shall be liable to pay the *revised rates*.
4. Vehicles, for which orders have been placed on or after 17th June 2010, shall be subject to the *revised rates*.


Lam Dorji
Finance Secretary

Copy to:

1. The Cabinet Secretary for kind information.
2. The Auditor General, Royal Audit Authority for information.
3. The Director, Department of Revenue and Customs for necessary action.
4. The Managing Director, BBS for public announcement.
5. All vehicle dealers.