



# Performance Indicator Report 2013

Income Tax Division  
Department of Revenue & Customs  
Ministry of Finance

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Ministry of Finance

# VISION

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To develop an effective tax systems that will serve as a fiscal policy tool to regulate the economy; adapt to changes, and contribute to the growth of the economy through the mobilization of national revenue.

# MISSION

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To raise national revenues for the government in a fair and equitable manner by encouraging voluntary compliance to the rules and providing efficient taxpayer services.

# VALUES

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To be guided by values such as integrity, dedication and professionalism in dealing with taxpayers, fostering mutual confidence, and treating all taxpayers with respect and civility.

## FUNCTIONAL MANDATE AND STRATEGIES

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The Tax Administration Division is directly responsible for the formulation and implementation of income tax rules and regulations, assessment, collection and monitoring of direct taxes, reviewing and recommending tax policy changes to the Ministry of Finance.

As tax administrators, we continuously strive to develop an effective tax system that will serve as a fiscal policy tool for the government to manage and regulate the economy from time to time. In doing so, we remain guided by the principles of equity, fairness, and efficiency in our endeavors to mobilize adequate revenue for the government. We also ensure that the department has the capacity to collect taxes efficiently and effectively at minimum cost through impartial service to taxpayers.

Further, maintaining a high degree of integrity and morale of our staff is a major operational strategy. To this end, we strive to put in place an effective policy framework, risk-based control mechanisms and a strong culture of accountability in our work. We remain fully dedicated both in our spirit and actions to contribute towards achieving the national goal of self reliance by mobilizing adequate internal revenue to the government every year.



## **FOREWORD**

The Performance Indicator Report of Tax Administration Division for the Income year 2013. It is an exhaustive and statistical compendium on the performance of the division in its core areas such as assessment, collection and other administrative initiatives.

The report is organized in four parts; Part I gives an overview of the organizational set up of the division including staffing, qualification and training details and new developments and initiatives undertaken during the year; Part II discusses region wise taxpayer composition and the tax type. Part III covers revenue performance for IY 2013. Finally, Part IV provides an update on units under tax holiday and exempted category.

All readers must note that the figures presented in this report are different from the figures reported in the National Revenue Report. This is due to difference in the reporting period. The former is reported on an IY/calendar year basis, while the later is on a fiscal year basis.

The Division would like to thank and acknowledge the support and guidance of the Hon'ble Director, Regional Directors, Tax Heads and all the hard working tax officials in the eight regional offices for their unwavering support and assistance in publishing this report. We hope that the readers will find this report useful in planning, monitoring, reviewing strengths and weaknesses, and taking appropriate measures to further strengthen the administration in their respective regions.

**Gyeltshen**  
Commissioner  
Tax Administration Division  
DRC, HQ



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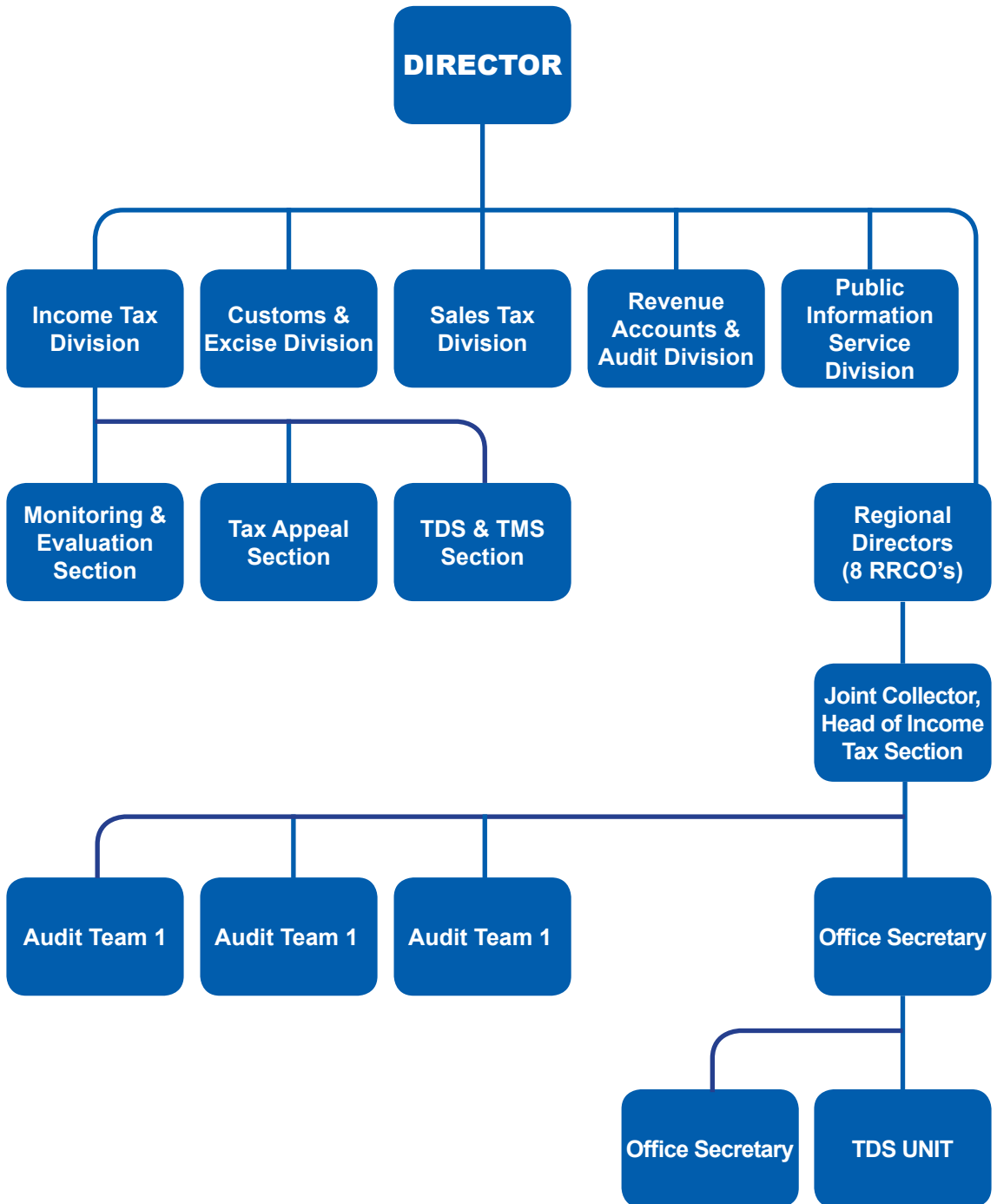
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**PART I:  
ORGANIZATIONAL STRUCTURE**

## 1.1 ORGANIZATIONAL SET UP





**Table 1: Regional Offices and their Administrative Jurisdiction**

Regional Office	Coverage	Dzongkhag
Thimphu	4 Western Dzongkhags	Thimphu, Punakha, Wangdiphodrang & Gasa
Paro	2 Western Dzongkhags	Paro & Haa
Phuentsholing	1 Southern Dzongkhag	Chukha
Gelephu	3 Southern & 1 Central Dzongkhag	Dagana, Sarpang, Tsirang & Zhemgang
Samtse	1 Southern Dzongkhag	Samtse
Mongar	4 Eastern Dzongkhags	Mongar, Lhuentse, Trashigang & Trashiyangtse
Bumthang	2 Central Dzongkhags	Bumthang & Trongsa
Samdrupjongkhar	2 South Eastern Dzongkhags	Samdrupjongkhar & Pemagatshel

## 1.2 STAFF STRENGTH

As of 31<sup>st</sup> May, 2015 the Income Tax Division has total staff strength of 129 officials, comprising of 66 tax officers and 63 tax Inspectors. In Jan 2015, seven new officers joined the division after completing the induction course at RIM.

As per the 10<sup>th</sup> Five Year Plan, the approved manpower strength of the Income Tax Division of the Department is 138 Officials. The table below shows the approved, existing and the gap in manpower of the Income Tax Division.

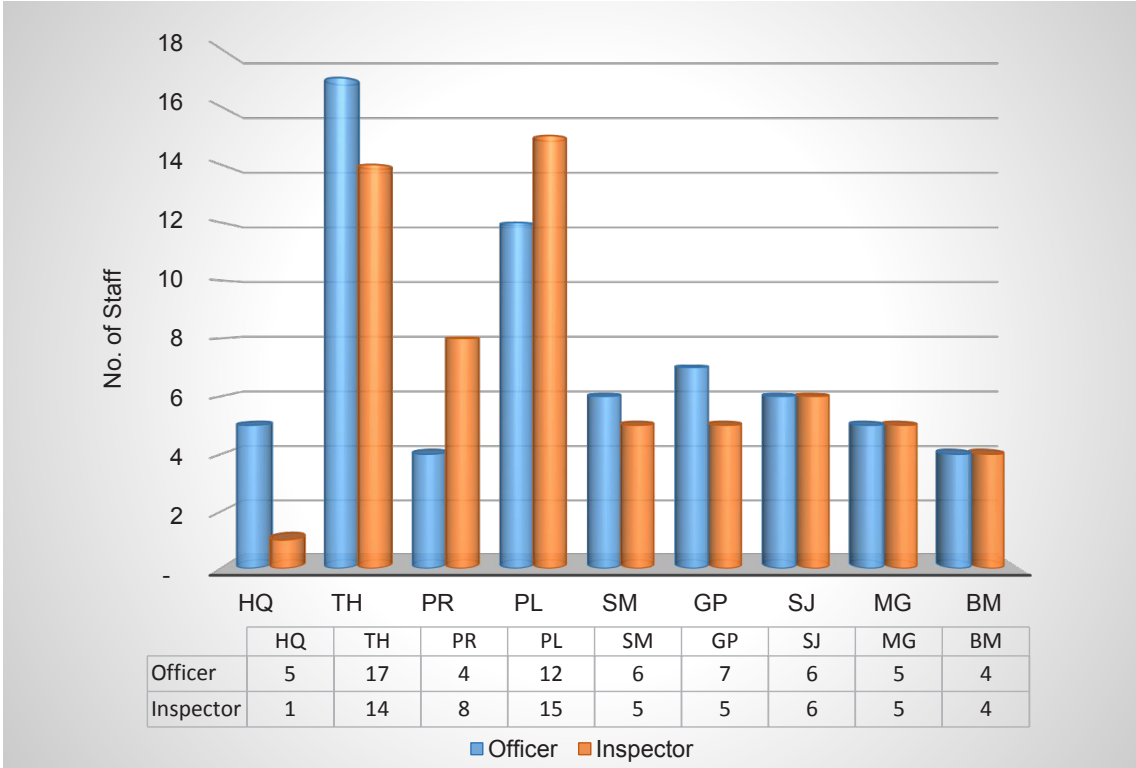
**Table 2: Manpower Approved and Existing Summary**

	Officers	Inspectors	Total
10th FYP Approved Manpower Strength	90.00	48.00	138.00
Existing Manpower Strength	66.00	63.00	129.00
Gap	24.00	(15.00)	9.00

Against the approved strength of 138 officials, the Income Tax Division has existing strength of 129 officials, which is short by 9 officials from the approved strength. The number of existing inspectors exceeds the approved strength by 15 inspectors whereas the strength of officers is short by 24 officers from the approved strength. The recruitment of inspectors has been stopped during the 10th Five Year Plan (2009) onwards. Although the Income Tax Division of the Department has been allocated officers on a yearly basis, the Division has constantly been facing shortage of manpower from the approved list mainly arising due to the promotion of staff and movement of staff within the Government Ministries.

The available manpower has been allocated to the RRCOs based on the maximum approved strength as per the 10th FYP and other factors like Revenue potential of the region and the taxpayer base.

**Figure 1: Staff Distribution**



### 1.3 QUALIFICATION

The minimum qualification requirement for officer level entry in the division is bachelor degree with Post Graduate Diploma in Financial Management from RIM. As of 31<sup>st</sup> May, 2015, the division has 14 officers with a post graduate degree, 37 officers with an undergraduate degree (including 4 up gradation cases), and 56 with pre university level qualifications. 8 officers are currently pursuing their post graduate degrees and 4 tax inspectors are pursuing their undergraduate courses in India. The qualification details are given in the table below.

**Table 3: Qualification Details**

RRCO	Master Degree	Bachelors Degree	Class XII	Class X	Pursuing Masters	Pursuing UG*	Total
Head Office	5	0	1	0	0	1	6
Thimphu	4	16	6	1	2	2	31
P/ling	3	10	12	2	0	0	27
Samtse	0	7	3	0	0	1	11
Gelephu	2	5	3	2	0	0	12
S/Jongkhar	1	5	3	1	2	0	12
Paro	2	2	8	0	0	0	12
Mongar	1	4	4	1	0	0	10
Bumthang	0	4	3		1	0	8
<b>Total</b>	<b>18</b>	<b>53</b>	<b>42</b>	<b>7</b>	<b>5</b>	<b>4</b>	<b>129</b>

\* *Under Graduate Studies*

## 1.4 TRAINING

Trainings are essential in enhancing work productivity as well as changing attitudes and behaviors of the employees. It not only sharpens the work skills, but also allows them to keep abreast of the changing business conditions and environments. The nature of work, complexity and risks involved are very high unlike other professions. In a period of 12 months (1<sup>st</sup> August 2013 till 31<sup>st</sup> July 2014) 14 tax officials have availed trainings on cost sharing basis between the sponsors and the RGOB in different places. The region wise details are given in the table below.

**Table 4: Training Details**

RRCO	OECD Korea	SAARC Countries	Others	In-house	Total
Head Office	2	1	2		5
Thimphu	2	0	0	0	2
P/ling	1	3	0	0	4
Samtse	1	1	0	0	2
Gelephu	0	2	0	0	2
S/Jongkhar	2	0	0	0	2
Paro	3	1	0	0	4
Mongar	0	0	0	0	0
Bumthang	1	0	0	0	1
<b>Total</b>	<b>12</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>22</b>

## **1.5 ACTIVITIES UNDERTAKEN DURING IY 2014**

The division, besides regular work, initiated following administrative and policy related measures to bring further improvement and strengthen the overall tax administration and collection of taxes in the region.

### **1.5.1 Ratification of Double Tax Avoidance Agreement (DTAA) between the Royal Government of Bhutan and the Government of the Republic of India by the Second Session of the Second Parliament**

Since the DTAA has been ratified by both the Governments, it will come in effect from 1<sup>st</sup> of January, 2015 in Bhutan and 1<sup>st</sup> of April, 2015 in India. DRC shall coordinate series of workshops with the officials of the department and with the stakeholders for awareness purposes.

### **1.5.2 3<sup>rd</sup> Meeting of SAARC Competent Authorities on Avoidance of Double Taxation and Mutual Administrative Assistance in Tax matters was hosted by Bhutan from 28-29th July, 2014.**

The 3<sup>rd</sup> Meeting of SAARC Competent Authorities on Avoidance of Double Taxation and Mutual Administrative Assistance in Tax Matters was hosted by Bhutan from 28-29, July, 2014. All the competent members from the member states attended the Meeting except from Afganisthan. The 3<sup>rd</sup> SAARC Competent Authorities Meeting was chaired by our Hon'ble Director, Department of Revenue & Customs.

SAARC Limited Multilateral Agreement on Avoidance of Double Taxation & Mutual Administrative Assistance in Tax Matters was signed amongst the SAARC member states on 13th November, 2005 at Dhaka by the Foreign Ministers of the member states, however the ratification process by all the member states was completed only in the year 2010, as such the agreement come into effect in Bhutan only from the year 2011. The agreement is limited only to teachers, researchers, scholars and students to ensure that the incomes earned by them are not doubly taxed. Although the agreement has come in effect, there is constant dialogue on the agreement with a meeting being held in each country on a rotational basis every year. Based on the decisions of the member states, there has been training's being hosted by member states on taxation issues with participation from member states. Recently, some member states have proposed for increasing the scope of the agreement to cover other types of income without being limiting to teachers, researchers, scholars, and students and decided to discuss during the next meeting.



**PART II**  
**OVERVIEW OF DIRECT TAXES**

## 2.1 TYPES OF DIRECT TAXES & RATES

Direct Taxes applicable in the country as Authorized by the Income Tax Act of the Kingdom of Bhutan 2001 are Corporate Income Tax, Business Income Tax and Personal Income Tax. Taxpayers are accordingly categorized into CIT payers, BIT payers and PIT payers.

### i. Corporate Income Tax (CIT)

CIT is a corporate tax levied at the rate of 30% on net profit. CIT is levied on those entities that are registered as a Company under the Companies Act of the Kingdom of Bhutan, 2000.

### ii. Business Income Tax (BIT)

BIT is levied on the unincorporated business entities that operate with a license issued by the government. BIT is levied at the rate of 30% on net profit.

### iii. Personal Income Tax (PIT)

Personal Income Tax is levied on the individuals earning income from the six sources, namely, salary income, rental income, dividend income, interest income, cash crop income and income from other sources, exceeding Nu. 100,000 per annum. PIT is levied at the progressive rate as shown in the table below.

**Table 5: PIT Rate and Income Slab**

Income Slab	Rates
Up to Nu. 100,000	0%
Nu. 100,001 - 250,000	10%
Nu. 250,001 - 500,000	15%
Nu. 500,001 - 1,000,000	20%
Nu. 1,000,000 and above	25%

## 2.2 TAXPAYER HIGHLIGHTS

A total of 89,420 taxpayers were registered with the Department of Revenue & Customs during the Income Year 2013, recording a growth of 9.80% over the previous year's total of 81,437 taxpayers. CIT recorded the highest increase with 24.09%, followed by BIT with 14.10% and PIT with 7.85%. Amongst the RRCOs, RRCO Bumthang recorded the highest taxpayer growth with 27.17% followed by RRCO Thimphu with 13.72% and RRCO Mongar with 13.12%. RRCO Gelephu registered the least taxpayer growth with 1.13 % over the previous year.

## Figure 2: Taxpayer Composition

In terms of taxpayer composition, Personal Income Tax (PIT) entities constituted the highest number of taxpayers with 67.99% of the total taxpayers falling in the category. Business Income Taxpayer entities constituted 31.70% of the total taxpayers while Corporate Income Taxpayers constituted 0.31% of the total taxpayers.

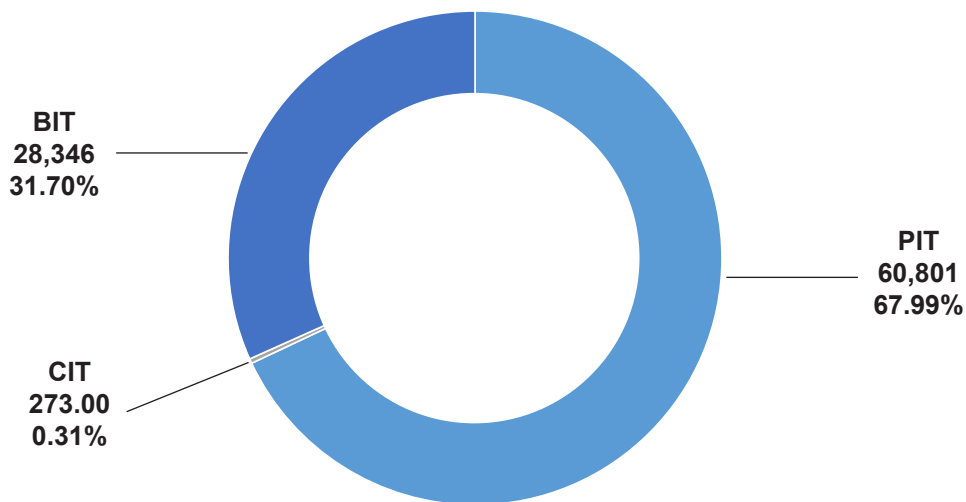


Table 6 : Taxpayer Details

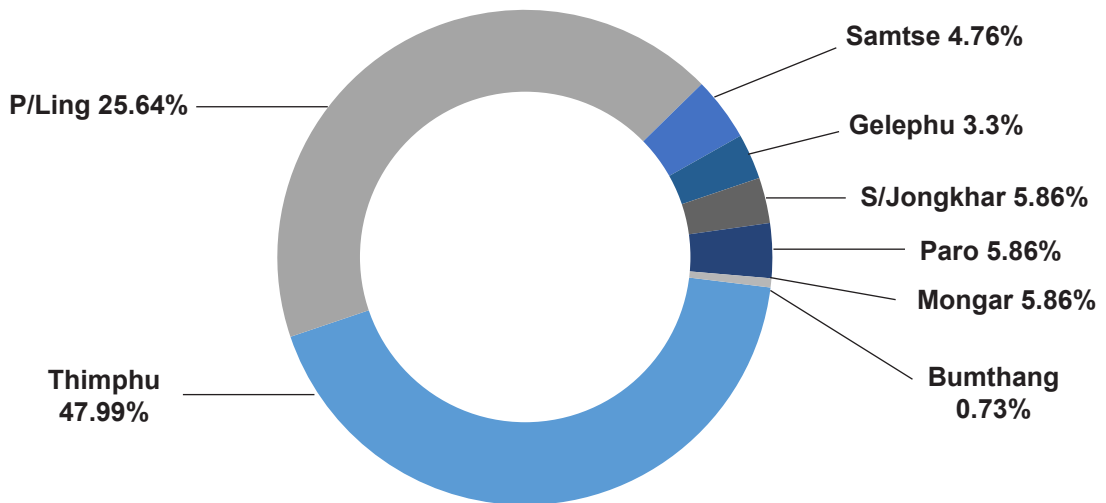
RRCOS	Personal Income Tax (PIT)		CIT	Business Income Tax (BIT)			Total	B %
	Filer	E-Filer	Filer	Book of Accounts	Estimated	Non-Operational		
Thimphu	19,616.00	7,100.00	131.00	1,349.00	5,287.00	3,207.00	36,690.00	41.03
P/Ling	6,607.00	835.00	70.00	425.00	2,500.00	750.00	11,187.00	12.51
Samtse	3,832.00	260.00	13.00	106.00	1,384.00	240.00	5,835.00	6.53
Gelephu	4,230.00	1,633.00	9.00	105.00	2,966.00	534.00	9,477.00	10.60
S/Jongkhar	3,707.00	916.00	16.00	156.00	1,868.00	350.00	7,013.00	7.84
Paro	3,729.00	846.00	16.00	122.00	1,230.00	512.00	6,455.00	7.22
Mongar	3,083.00	1,834.00	16.00	127.00	2,950.00	849.00	8,859.00	9.91
Bumthang	1,934.00	639.00	2.00	40.00	999.00	290.00	3,904.00	4.37
	<b>46,738.00</b>	<b>14,063.00</b>	<b>273.00</b>	<b>2,430.00</b>	<b>19,184.00</b>	<b>6,732.00</b>	<b>89,420.00</b>	<b>100.00</b>
		<b>Total</b>	<b>60,801.00</b>			<b>273.00</b>	<b>28,346.00</b>	

## Corporate Income Tax Units

Corporate Income Tax is levied on the entities incorporated under the Companies Act of the Kingdom of Bhutan 2000. The Corporate Income Tax entities accounted for 0.31% of the total taxpayers for the Income Year 2013. During the Income Year 2013, the Corporate Income Tax entities registered a growth of 24.09% over the previous year.

The Regional Revenue & Customs Offices Thimphu and Phuentsholing had the highest number of CIT entities registered at 47.98% followed by RRCO Phuentsholing with 25.64% and the balance 26.38% being spread over the balance six RRCOs. The RRCO Gelephu had the highest growth rate of Corporate Income Tax entities which saw a growth of 50%% followed by RRCO Pling with growth rate of 45.83%.

**Figure 3: Distribution of CIT Entities**

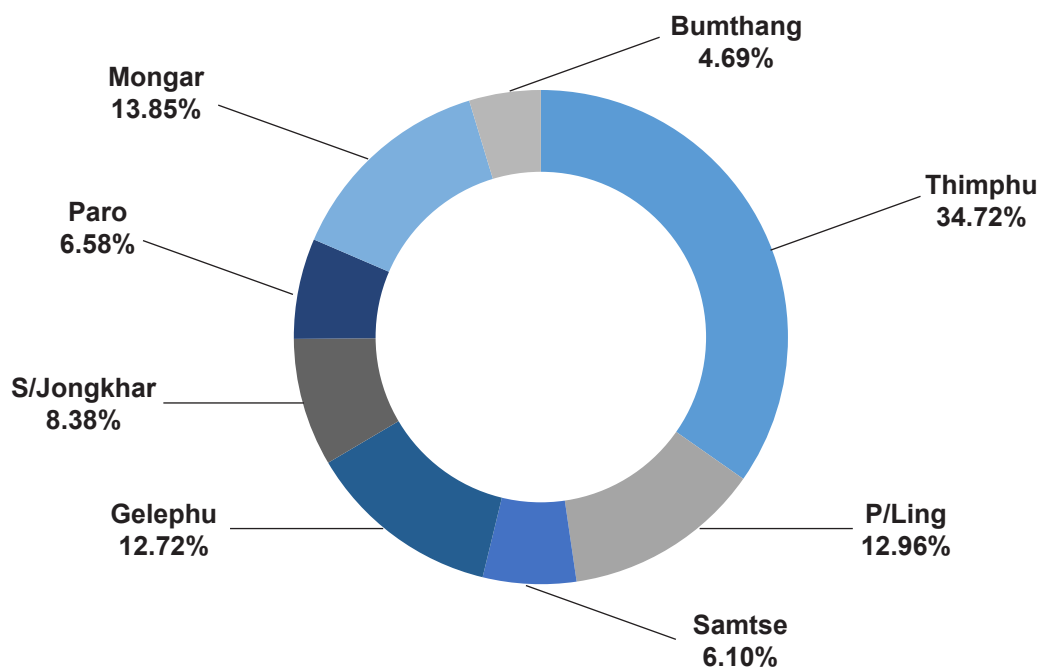


## Business Income Tax Entities Distribution:

Business Income Tax (BIT) is levied on unincorporated businesses that are operating with a license issued by relevant Government Authorities. The category includes sole proprietorships & partnerships with sizes varying from large to micro businesses. During the Income Year 2013, BIT entities constituted 31.70% of the total registered taxable entities. BIT entities during the Income Year 2013 saw a growth of 14.10% over the previous year. RRCO Mongar had the highest growth in BIT entities which saw a growth of 31.79% followed by RRCO Thimphu with a growth rate of 23.58% over the previous year whereas RRCO Samtse had shown a negative growth of BIT entities over the previous year.



**Figure 4: Distribution of BIT Entities**



The Regional Revenue & Customs office Thimphu had the highest number of Business Income Tax entities registered, accounting for 34.72% of the total registered BIT entities, RRCO Mongar had the second highest number of BIT entities registered accounting for 13.85% of the total BIT entities, followed by RRCO Phuentsholing with 12.96%. RRCO Bumthang had the lowest number of BIT entities registered accounting for 4.69% of the total BIT entities. Other four RRCOs constitute the balance 33.78% of the total registered BIT entities.

**Table 7: BIT Entities Profile**

RRCOS	Taxes Based on Books	Taxes Based on Estimation	Non-Operational	Total	% Distribution
Thimphu	1,349.00	5,287.00	3,207.00	9,843.00	34.72%
P/Ling	425.00	2,500.00	750.00	3,675.00	12.96%
Samtse	106.00	1,384.00	240.00	1,730.00	6.10%
Gelephu	105.00	2,966.00	534.00	3,605.00	12.72%
S/Jongkhar	156.00	1,868.00	350.00	2,374.00	8.37%
Paro	122.00	1,230.00	512.00	1,864.00	6.57%
Mongar	127.00	2,950.00	849.00	3,926.00	13.85%
Bumthang	40.00	999.00	290.00	1,329.00	4.69%
<b>Total</b>	<b>2,430.00</b>	<b>19,184.00</b>	<b>6,732.00</b>	<b>28,346.00</b>	<b>100.00%</b>

For the purpose of monitoring and collection, Business Income Tax entities are further categorized into entities that pay taxes based on book of accounts and entities that pay taxes based on estimation. From the total business entities that are in operation, 91.42% of the BIT entities pay their taxes based on estimation whereas only 8.58% of the BIT entities pay their taxes based on book of accounts. The units not maintaining book of accounts have increased from 91.12% in the previous year to 91.42% in the Income Year 2013.

The BIT entities that do not maintain book of accounts, taxes are based on estimation as authorized by General Provisions, Chapter 2, Section 4.3 of the Income Tax Act. The assessment is based on the following methods:

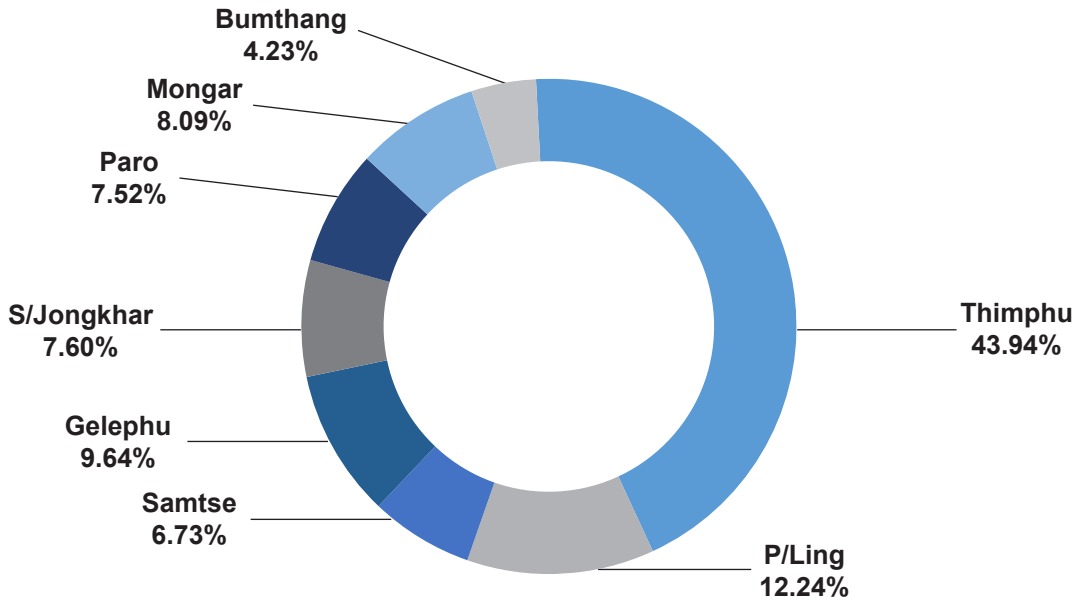
- Import & Export Information available with the Department
- Tax Returns filed for the last three years
- Tax Deducted at Source (TDS) Records
- Taxes paid on Estimation in the preceding years
- Taxes paid by other similar entities
- Information provided by the taxpayer and the gathered from third parties

### **Personal Income Tax (PIT) Entities**

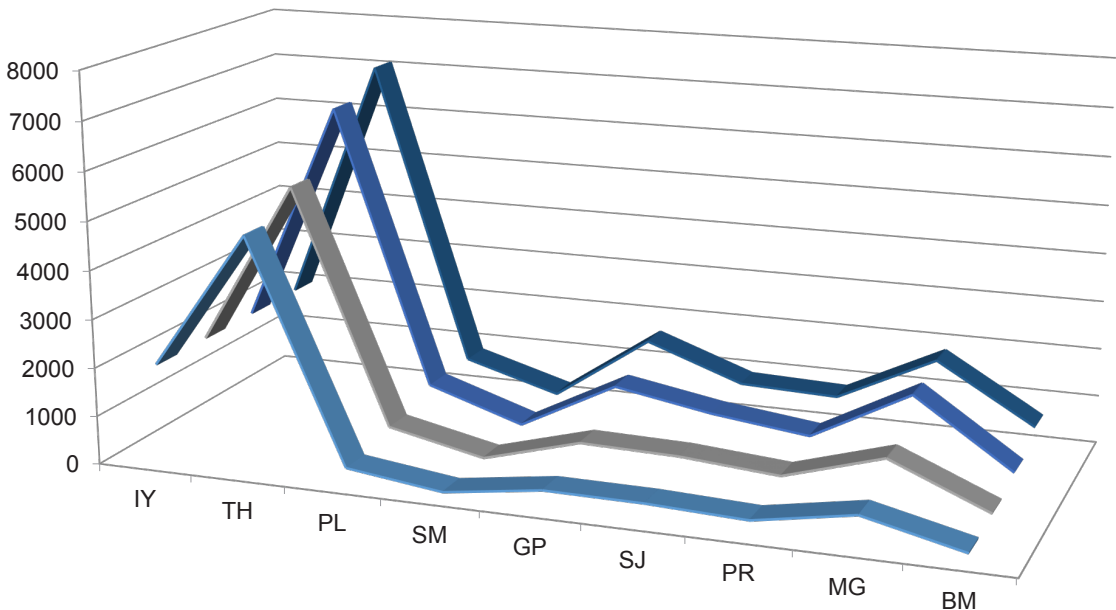
Personal Income Tax is applicable on individuals having sources of income from Salary, Real Property, Dividends, Interest Income, Cash Crops and Other sources. The Income Year 2013 recorded an increase of 7.85% PIT filers over the previous year. A total of 60,801 individuals filed PIT returns during the Income Year 2013.

The RRCO Thimphu had the highest number of PIT filers, which accounted for 43.94% of the total filers followed by RRCO Phuentsholing accounted for 12.24% whereas RRCO Bumthang had the lowest number of PIT filers accounted only 4.23% of the total PIT filers. Other five RRCOs accounted 39.59% of the total PIT filers for the year 2013.

**Figure 5: Distribution of PIT Tax payers**



**Figure 6: Distribution of e-filers**



The Income Year 2013 also saw an increase of 13.97% in PIT e-filers over the previous year with 12,339 individuals filing electronically.

**Table 8 : Income Source wise PIT profile**

Income source	RRCOs								Total	% income distribution
	TH	PL	SM	GP	SJ	PR	MG	BM		
Salary	25,108	7,203	3,988	5,739	4,509	4,369	4,817	2,506	58,239	95.79
Rental	1,348	176	22	110	97	174	86	63	2,076	3.41
Dividend	128	26	13	3	11	2	8	1	192	0.32
Interest	78	23	8	6	5	24	5	3	152	0.25
Cash crop	8	-	58	5	1	2	-	-	74	0.12
Other sources	46	14	3	-	-	4	1	-	68	0.11
<b>Total</b>	<b>26,716</b>	<b>7,442</b>	<b>4,092</b>	<b>5,863</b>	<b>4,623</b>	<b>4,575</b>	<b>4,917</b>	<b>2,573</b>	<b>60,801</b>	
% Distribution	43.94	12.24	6.73	9.64	7.60	7.52	8.09	4.23	100.00	<b>100.00</b>



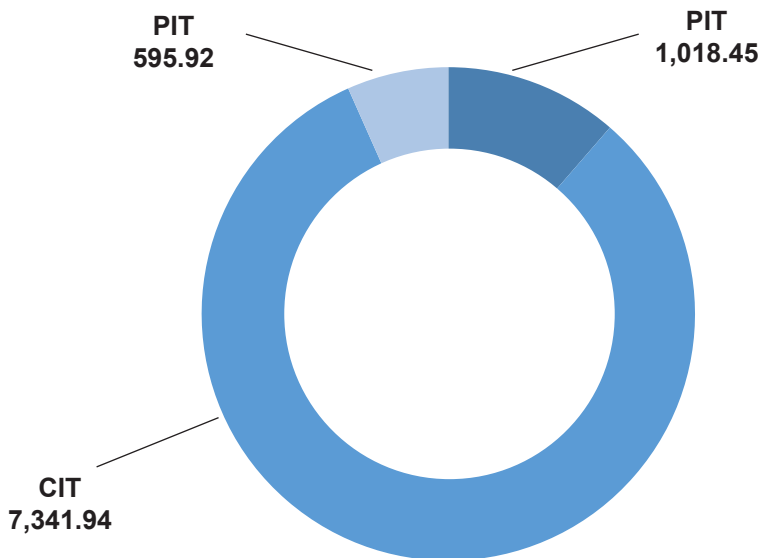
**PART III**  
**TAX REVENUE HIGHLIGHTS**

### 3.1 OVERALL TAX COLLECTION

During the year, the total collection from BIT, CIT and PIT amounted to Nu. 8,956.32 million, recording an increase of 26% from Nu. 7,107.63 million in the previous income year. In the year 2013, CIT collection recorded the highest increase with 33.13% followed by 2.28% under PIT and 0.78% under BIT.

**Figure 7: Tax Revenue Composition (in million Ngultrums)**

As in the past, the share of CIT to the total tax collection continues to remain the highest with 81.98% followed by PIT with 11.37% and BIT with 6.65%. As compared to the previous IY, the share of CIT to the total tax revenue has increased by 4.4%. However there is reduction in the share of PIT and BIT to the total tax revenue compared to previous year despite there is increase in actual collection by 7.96 million and 13.31 million respectively.



The relationship between the number of registered entities and the revenue collection under each type of direct tax continues to remain reversed. The CIT collection during the year was 81.98% of the total tax revenue while the total number of CIT entities, contributing this share of revenue is 0.31% of the total registered entities on the other hand PIT which constitute 67.99% of the total taxpayers accounted only 11.37% of the total direct tax revenue. BIT entities constitute 31.70% of the total registered entities and accounted only 6.65% of the total direct tax revenue.

## 3.2 CIT ENTITIES COLLECTION

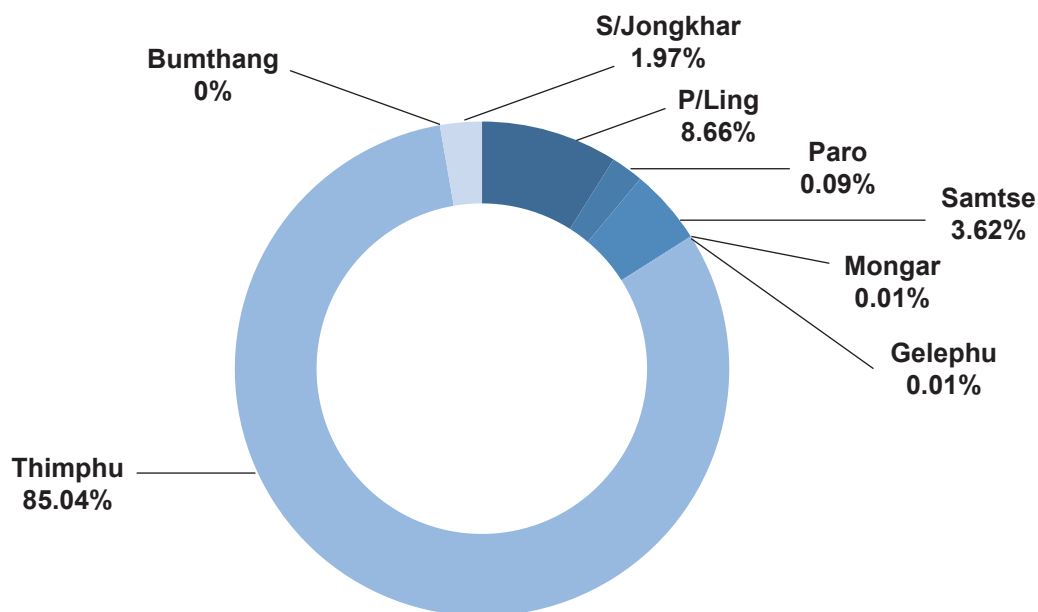
The total collection from Corporate Income Tax entities constituted 81.98% of the total direct tax revenue for the year, recording increase by 33.13% over the previous IY's collection of Nu. 5,514.53 Million. The increase in CIT collection is mostly noticed at RRCO Thimphu, P/ling, Samtse and S/jongkhar. The increase in CIT is attributed due to improved performance by DGPC, DHI, Bhutan Power Corporation Ltd. and improved tax compliance by other tax entities.

**Table 9: Comparative CIT Collection**

RRCOS	No. of Units		NoP		Tax Amount		% of tax amt	% +/- 2012-2013
	2012	2013	2012	2013	2012	2013		
Thimphu	105	131	0		4,518,568,753.21	6,270,319,071.13	85.04	38.76
P/ling	48	61	0	9	472,191,009.17	636,433,347.89	8.66	34.78
Samtse	12	10	0	3	261,068,658.53	266,115,832.20	3.62	1.93
Gelephu	6	8	0	1	4,923,628.51	8,150,155.20	0.01	65.53
S/Jongkhar	14	14	5	4	136,869,477.80	145,373,603.65	1.97	6.21
Paro	13	16	3		112,258,246.88	6,740,570.55	0.09	(93.5)
Mongar	10	14	2	2	8,652,134.66	8,814,291.38	0.01	2.3
Bumthang	2	2	0		-	0	-	0
<b>Total</b>	<b>210</b>	<b>254</b>	<b>10</b>	<b>19</b>	<b>5,514,531,908.76</b>	<b>7,341,946,872.00</b>		

RRCO Thimphu continues to record the highest CIT collection at 85.04% followed by RRCO Phuentsholing at 8.66% and Samtse at 3.62%. RRCO Gelephu has the highest percentage increase of 65.53% followed by RRCO Thimphu with 38.76% followed by RRCO p/ling with 34.78%. RRCO Samtse, RRCO S/jongkhar, RRCO Mongar had recorded a positive growth in CIT collection in comparison to the previous IY. RRCO Paro recorded the negative growth in CIT collection for the year 2013 due to loss sustained by M/s Drukair Corporation Ltd.

**Figure 8: Region-wise CIT Collection**



### 3.2.1 TOP FIVE CIT PAYERS

During the IY 2013, M/s Druk Green Power Corporation retained the first revenue contributor to the Royal Government Revenue Account, contributing Nu. 2,330.50 Million followed by M/s Druk Holding & Investment Limited contributing Nu. 1,361.97 Million. The Corporate Income Tax share of DGPC and DHIL are 31.74% and 18.55% respectively. M/s Bhutan Power Corporation Limited had occupied third position which was occupied by BoBL in the PY 2012. M/s Bhutan National Bank has emerged in fourth position followed by M/s Bhutan Telecom in the fifth position. The share of CIT contribution by top five CIT entities is 60.86% and 49.89% from the total direct tax collection. The share of CIT contribution by the top five CIT entities is expected to increase once the final tax liability is ascertained after the assessments. The details of the top five CIT entities are given below:

**Table 10: Top Five CIT Entities**

Sl#	Unit Name	Tax Amount	RRCO	Remarks
1	DGPCL	2,330,502,283.19	Thimphu	SD
2	DHIL	1,361,972,533.00	Thimphu	SD
3	BPCL	351,630,057.60	Thimphu	SD
4	BNBL	222,000,830.51	Thimphu	SD
5	Bhutan Telecom	202,575,082.50	Thimphu	SD
		<b>4,468,680,786.80</b>		



### 3.3 BIT ENTITIES COLLECTION

The total Business Income tax entities collection for the year amounted to Nu. 595.92 million which is 2.28% increase over the previous IY's collection of Nu. 582.61 million. Although BIT entities submitting books of accounts constitute only 8.57% of the total registered BIT payers, contributed around 80.69 % of the total BIT collection. On the other hand, BIT payers who settled their taxes by estimated assessment contributed only 19.31% despite the fact that they constitute 91.12 % of the total registered BIT payers. A total of 6,732 entities (23.74%) reported as non-operational during the income year 2013.

**Table 11: Comparative BIT Collection**

RRCOS	Account filers (Tax Amount)		Estimated (Tax amount)		Total tax Amount		% of Tax Amt 2013	%+-
	2012	2013	2012	2013	2012	2013	2013	2012-2013
Thimphu	314,651,648.12	198,832,339.32	37,021,025.00	51,931,900.74	351,672,673.12	250,764,240.06	42.08	(40.24)
P/ling	59,133,752.66	199,454,341.09	20,406,422.00	30,613,955.26	79,540,174.66	230,068,296.35	38.61	65.43
Samtse	67,193,537.51	32,317,458.78	2,830,036.86	1,756,149.83	70,023,574.37	34,073,608.61	5.72	(105.51)
Gelephu	5,980,814.38	9,029,320.61	8,650,053.49	8,426,807.60	14,630,867.87	17,456,128.21	2.93	16.18
S/ Jongkhar	21,454,580.47	21,197,139.82	4,206,942.72	4,251,145.00	25,661,523.19	25,448,284.82	1.01	(0.84)
Paro	10,882,837.59	5,979,605.06	6,800,410.09	6,281,889.04	17,683,247.68	12,261,494.10	2.06	(44.22)
Mongar	10,008,143.94	12,664,508.60	8,860,012.27	7,157,948.28	18,868,156.21	19,822,456.88	3.33	4.81
Bumthang	958,903.68	1,397,423.60	3,569,795.14	4,633,006.77	4,528,698.82	6,030,430.37	1.01	24.90
	490,264,218.35	480,872,136.88	92,344,697.57	115,052,802.52	582,608,915.92	595,924,939.40	100.00	

As in the past, RRCO Thimphu continues to be the highest contributor of BIT revenue both under estimated as well as under account filing category. The percentage of BIT entities and percentage of collection under RRCO Thimphu is 34.72% and 42.08% respectively. The RRCO Thimphu contributes 41.35% under account filing category and 45.14% under estimated category of tax entities. RRCO P/ling is the second highest contributor and the percentage of BIT entities and percentage of collection under RRCO P/ling stands 12.96% and 38.61%. The percentage of contribution by RRCO P/ling under account filing category is 41.48% and 26.61% under estimated assessment category. The balance BIT collection from 52.3% of taxpayer from other regional offices stands 19.31%. The lowest contributor under account filing category is RRCO Bumthang and RRCO Samtse from estimated assessment category of tax entities.

### 3.3.1 Top Five Bit Entities

M/s Tashi Consultancy and Management Service registered with RRCO, Thimphu emerged as the first position contributing 5.24% of total collection under BIT entities. The second place occupied by M/s Lhaki Cement registered with RRCO, Samtse, contributing 3.39% of total BIT contribution under BIT entities. M/s Lhaki Cement was earlier in first place in the previous IY.

The share of the top five BIT entities collection accounted for 15.48% and 1.03% of the total BIT collection and total direct tax revenue collection respectively. The share of the top BIT entities is expected to increase once the final tax liability is ascertained after the assessments. The details of the top five BIT entities are given:

**Table 12: Top Five BIT Entities**

Sl#	Unit Name	Tax Amount	RRCO	Remarks
1	Tashi Consultancy & Management Services	31,266,778.19	P/ling	SD
2	Lhaki Cement	20,206,546.34	Samtse	SD
3	TCC BOD/BOC	15,659,547.78	P/ling	SD
4	Sherja Equipment Hiring Unit	14,413,755.89	S/Jongkhar	SD
5	Yuendrung Marketing service	10,737,393.73	P/ling	SD
		<b>92,284,021.93</b>		

### 3.3.2 Estimated Collection

Taxpayers are assessed under this method where the taxpayer has failed to maintain proper books of accounts. Estimated collection is one of the methods of tax collection. The other method of collection is through filing of books of accounts. The assessment is usually based on the available information with the department, taxpayers or third parties. Although this method of tax assessment and collection is subject to criticism by the tax entities, however the department has no option but to finalize the estimated assessment based on Rule. The total estimated collection during the year amounted to Nu. 115.05 Million recording an increase of 24.59% over previous PY's collection of Nu. 92.34 Million. The estimated tax entities representing 91.42% of the total registered BIT payers contributed only 1.28 % of the direct tax revenue and 19.31% of the total BIT collection.

Amongst all RRCOs, RRCO Thimphu recorded the highest collection with Nu. 51.93 million which is increase of 40.27% in comparison to the previous year collection. RRCO P/ling recorded the second highest collection of Nu. 30.61 million followed by RRCO Gelephu and RRCO Mongar with the collection of Nu. 8.4 million and 7.1 million respectively. RRCO Samtse recorded the least collection of Nu. 1.75 million. RRCO Bumthang has the least number of estimated tax entities

with only 1,329 tax entities. RRCO Thimphu recorded 9,843 number of registered estimated tax entities which are the highest amongst the other RRCOs.

The national average collection per estimated unit for the IY 2013 was recorded Nu. 4,671.29. The highest average recorded is Nu. 146,798.26 and the lowest average recorded was 378.60. The highest collection under estimated taxes was Nu. 1,102,447.50 by RRCO Thimphu and the lowest average collection was Nu. 100.00 collected by RRCO, Mongar.

**Table 13: Average Estimated Collection in 20 Dzongkhags**

RRCO	Dzongkhag	No. units tax collected	Estimated collection for 2012	Average tax Collected in 2012	Min. tax collected per TP	Max. tax Collected per TP
Thimphu	Thimphu	3,360.00	45,713,510.81	13,605.21	250.00	1,102,447.50
	Wangdue	1,145.00	3,699,896.89	3,231.35	300.00	241,238.00
	Punakha	621.00	2,463,243.00	3,966.57	400.00	63,300.00
	Gasa	161.00	55,250.00	343.17	300.00	2,000.00
	<b>Subtotal</b>	<b>5,287.00</b>	<b>51,931,900.70</b>	<b>5,286.58</b>	<b>1,250.00</b>	<b>1,408,985.50</b>
P/ling	Chhukha	2,500.00	30,613,955.26	12,245.58	200.00	517,410.00
	<b>Subtotal</b>	<b>2,500.00</b>	<b>30,613,955.26</b>	<b>12,245.58</b>	<b>200.00</b>	<b>517,410.00</b>
Samtse	Samtse	1,384.00	1,756,149.83	1,268.89	200.00	19,389.00
	<b>Subtotal</b>	<b>1,384.00</b>	<b>1,756,149.83</b>	<b>1,268.89</b>	<b>500.00</b>	<b>19,389.00</b>
Bumthang	Bumthang	663.00	3,103,795.05	4,681.44	500.00	103,911.48
	Trongsa	336.00	1,529,211.72	4,551.23	500.00	47,107.08
	<b>Subtotal</b>	<b>999.00</b>	<b>4,633,006.77</b>	<b>4,616.33</b>	<b>1,000.00</b>	<b>151,018.56</b>
Gelephu	Dagana	472.00	1,179,200.98	2,498.31	500.00	60,000.00
	Sarpang	1,579.00	5,019,446.20	3,178.88	500.00	32,000.00
	Zhemgang	429.00	1,143,337.42	2,665.12	500.00	11,600.00
	Tsirang	486.00	1,084,823.00	2,232.15	500.00	17,500.00
	<b>Subtotal</b>	<b>2,966.00</b>	<b>8,426,807.60</b>	<b>2,643.61</b>	<b>2,000.00</b>	<b>121,100.00</b>
S/Jongkhar	S/Jongkhar	806.00	1,450,421.00	1,799.53	500.00	134,412.60
	P/Gatshel	1,062.00	2,800,724.34	2,637.22	500.00	40,500.00
	<b>Subtotal</b>	<b>1,868.00</b>	<b>4,251,145.34</b>	<b>4,436.75</b>	<b>1,000.00</b>	<b>174,912.60</b>
Paro	Haa	208.00	848,363.56	4,078.67	500.00	90,440.00
	Paro	1,022.00	5,433,525.48	5,316.56	500.00	71,190.00
	<b>Subtotal</b>	<b>1,230.00</b>	<b>6,281,889.04</b>	<b>4,697.62</b>	<b>1,000.00</b>	<b>161,630.00</b>

Mongar	Mongar	1,223.00	3,725,802.50	3,046.45	122.00	155,330.00
	T/gang	1,021.00	2,125,668.74	2,081.95	100.00	115,865.00
	T/yangtse	458.00	917,653.04	2,003.61	200.00	75,002.60
	Lhuntse	248.00	388,824.00	1,567.84	200.00	35,322.00
	<b>Subtotal</b>	<b>2,950.00</b>	<b>7,157,948.28</b>	<b>2,174.96</b>	<b>622.00</b>	<b>381,519.60</b>
<b>Overall</b>	<b>19,184.00</b>	<b>115,052,802.82</b>	<b>4,671.29</b>	<b>378.60</b>	<b>146,798.26</b>	

### 3.4 PIT COLLECTION

PIT collection for the year amounted to Nu. 1,018.45 million which is an increase of 7.8% over the PY's collection of Nu. 1,010.49 million. The details of PIT collection along with the total PIT payers is given in the table below:

**Table 14: PIT Collection**

RRCOs	No. of Taxpayers		Tax Amount		% of share of PIT collection		% + - (tax Amt)
	2012	2013	2012	2013	2012	2013	2012-2013
Thimphu	24,194.00	26,716.00	553,657,883.63	583,442,224.00	54.79	57.29	5.38
P/ling	7,442.00	7,442.00	155,454,884.61	161,687,315.80	15.38	15.88	4.01
Samtse	3,735.00	4,092.00	67,350,427.74	42,295,123.19	6.67	4.15	(37.20)
Gelephu	5,771.00	5,863.00	57,874,589.47	67,025,856.48	5.73	6.58	15.81
S/Jongkhar	4,399.00	4,623.00	54,629,866.84	15,544,071.49	5.41	1.53	(71.55)
Paro	4,040.00	4,575.00	53,963,182.01	59,594,750.02	5.34	5.85	10.44
Mongar	4,840.00	4,917.00	43,794,456.09	48,541,057.73	4.33	4.77	10.84
Bumthang	1,953.00	2,573.00	23,766,564.76	40,320,000.00	2.35	3.96	69.65
<b>Total</b>	<b>56,374.00</b>	<b>60,801.00</b>	<b>1,010,491,855.15</b>	<b>1,018,450,398.71</b>	<b>100.00</b>	<b>100.00</b>	<b>7.38</b>

The percentage of contribution by RRCO, Thimphu constituted for 57.29% followed by RRCO, P/ling with 15.88% of the total PIT revenue. The balance 26.83% is contributed by other six RRCOs. The two regions RRCO Thimphu and P/ling constitute 43.94% and 12.24% of the taxpayers respectively. Two regions constitute around 73.16% of the total PIT revenue from 56.18% of total registered taxpayers.

### 3.4.1 Income Slab Wise Analysis

This is evident from the table given below that 62% of the total filers contributed 30.80% of the total PIT collection at 10% tax rate during the income year. The middle income group comprising of 18.21% (income slab ranging from Nu. 250,0001 to Nu. 500,000) of the total PIT filers contributed 27.65% of the total PIT collection at 15% tax rate. PIT payers falling at 20% and 25% tax rate contributed 41.55% of the total PIT collection although they constituted only 3.98% of the total filers. The remaining 15.83% contributed zero tax since their net taxable income (after specific and general deductions) was less than or equal to Nu. 100,000.00.

**Table 15: PIT Analysis**

Income Slab	Rate	No. of TP	Tax amount	% of Tax paid	Average tax paid
0-100,000	0%	9,627.00		0	
100,001-250,000	10%	37,701.00	313,671,625.00	30.80	8,319.98
250,001-500,000	15%	11,075.00	281,624,489.64	27.65	25,428.85
500,001-1,000,000	20%	1,868.00	157,967,505.85	15.51	84,565.05
1,000,001 & above	25%	530	265,186,778.19	26.04	500,352.41
<b>Total</b>		<b>60,801.00</b>	<b>1,018,450,398.68</b>	<b>100.00</b>	

## 3.5 TAX REFUND

During the year 2013, a total of Nu. 108.10 representing 1.21% of the total direct tax collection of Nu. 8956.32 million was refunded to PIT, CIT and BIT entities. PIT refund accounted for 97.34%, CIT refund accounted for 2.66%. No refunds under BIT were made during the year 2013. In comparison to the previous year, the total refund has decreased by 13.29% (Nu. 16.58 million). PIT refund decreased by 11.64% and BIT refund decreased by 100% whereas CIT refund was increased by 471.42%. The decrease in PIT refund is directly attributed due to change in the policy of deduction of TDS (TDS on net of PF and GIS) The overall increase in PIT collection was around 39.85%. The increase was from 728.24 million to Nu1,018.45 million.

**Table 16: Comparative Tax Refund:**

(Figure in Million Ngultrum)

RRCOs	PIT		BIT		CIT		% +-(2012-2013)			Total refund 2013	% distribution
	2012	2013	2012	2013	2012	2013	PIT	BIT	CIT		
Thimphu	60.78	52.5	0	0	0	2.8	(13.62)	0%	100%	55.30	51.16
P/ling	16.09	15.4	4.61	0	0.489	0	(4.29)	0%	0%	15.40	14.25
Samtse	6.16	6.6	0	0	0	0	7.14	0%	0%	6.60	6.11
Gelephu	13.26	8.5	0	0	0	0	(35.90)	0%	0%	8.50	7.86

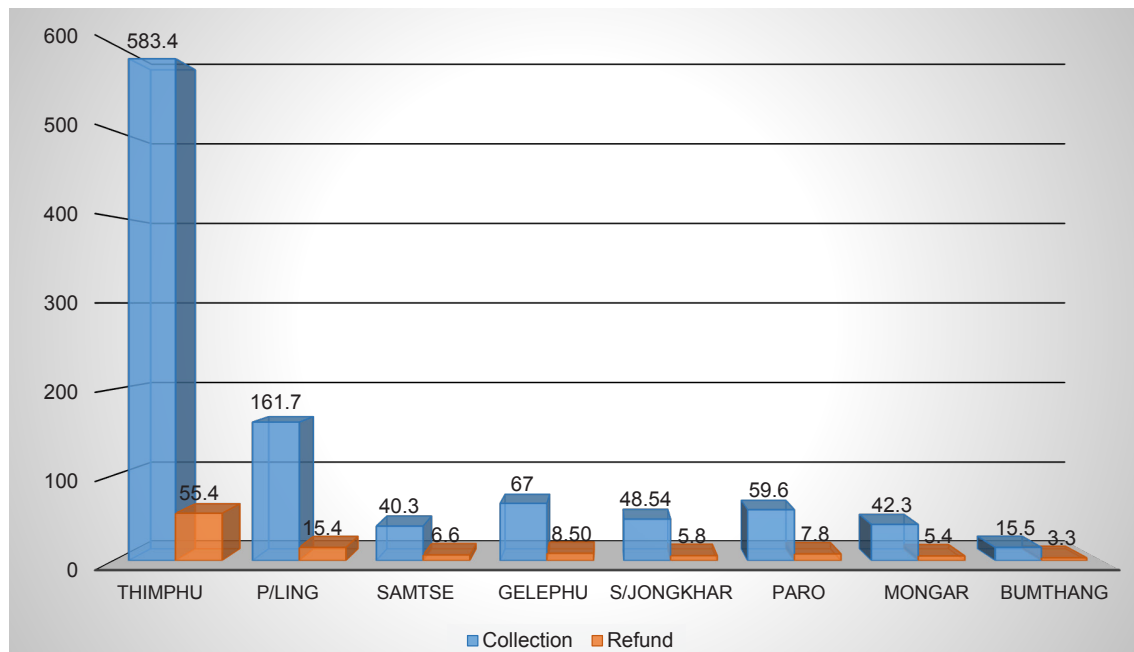
S/Jongkhar	5.91	5.8	0	0	0	0	(1.86)	0%	0%	5.80	5.37
Paro	8.06	7.8	0	0	0	0	(3.23)	0%	0%	7.80	7.22
Mongar	5.93	5.4	0.4	0	0	0	(8.94)	0%	0%	5.40	5.00
Bumthang	2.99	3.3	0	0	0	0	10.37	0%	0%	3.30	3.05
<b>Total</b>	<b>119.18</b>	<b>105.3</b>	<b>5.01</b>	<b>0</b>	<b>0.49</b>	<b>2.8</b>	<b>(50.32)</b>	<b>0%</b>	<b>0%</b>	<b>108.10</b>	<b>100.00</b>

A total of 44,434 refund cases were recorded during the year. There was increase in the number of refund cases as compared to the previous year cases of 40,933. The increase in number of cases could be attributed due to increase in the number of PIT taxpayers. Out of total refund cases, 44,433 refund cases pertain to PIT, no cases pertain to BIT and 1 cases pertain to CIT. Amongst the eight RRCOs, RRCO Thimphu had processed 41.23% (18,321 cases) followed by RRCO Phuentsholing 15.94%(7,081 cases). The least refund was processed by RRCO Bumthang with only 3.41% (1,517 cases).

Amongst the regions, RRCO Thimphu had processed the maximum refund which is around 51.16% (55.30 million) of the total refund followed by RRCO Phuentsholing by 14.25% (15.40 million). The least amount of refund was processed by RRCO Bumthang by 3.05% (3.3 million). Based on comparison between the collection and refund under PIT, RRCO Samtse had processed the maximum refund of 16.37%.

The details of the total PIT collection and total PIT refunded under each RRCO are given in the graph below:

**Figure 9: Total PIT Collection Vis-à-vis Total PIT refund (in Million Ngultrum)**



### 3.6 TAX OUTSTANDING

The total outstanding during the year was recorded at Nu. 180.16 million. The total tax outstanding as a percentage of the total tax liability is recorded at 2.01 % during the IY 2013. The outstanding during the previous year was Nu. 58.83 million and the percentage of outstanding to the total tax collection during the previous year was 0.08%. CIT recorded the highest outstanding with Nu. 125.52 million followed by BIT with 12.46 million and PIT with 4.85 million. As compared to the previous year, tax outstanding under CIT and PIT had increased and it has decreased under BIT. During the year, RRCO Thimphu recorded the highest percentage of outstanding taxes under PIT, RRCO Gelephu recorded the highest percentage of outstanding taxes under BIT and RRCO Mongar recorded the highest percentage of outstanding taxes under CIT.

**Table 17: Tax Outstanding Profile**

(Figure in Million Ngultrum)

RRCOs	PIT		BIT		CIT		Total tax collected(2013)			% arrears (2013)		
	2012	2013	2012	2013	2012	2013	PIT	BIT	CIT	PIT	BIT	CIT
Thimphu	0	4.15	13.24	1.5	16.38	53.6	583.44	250.76	6270.32	0.71	0.60	0.85
P/Ling	0.028	0.39	3.75	10.64	19.19	23.57	161.69	230.07	636.43	0.24	4.62	3.70
Samtse	0	0	0	0	0	45.12	42.30	34.07	266.12	-	-	16.95
Gelephu	0	0.29	0.027	0.28	0	0.11	67.03	17.46	8.15	0.43	1.60	1.35
S/Jongkhar	0	0.023	0.11	0	0	0	15.54	25.45	145.37	0.15	-	-
Paro	0	0	0.21	0	5.36	0	59.59	12.26	6.74	-	-	-
Mongar	0.15	0	0.25	0.044	0	3.12	48.54	19.82	8.81	-	0.22	35.41
Bumthang	0.12	0	0	0	0	0	40.32	6.03	0.00	-	-	-
<b>Total</b>	<b>0.30</b>	<b>4.853</b>	<b>17.60</b>	<b>12.464</b>	<b>40.93</b>	<b>125.52</b>	<b>1,018.45</b>	<b>595.92</b>	<b>7,341.94</b>	<b>1.53</b>	<b>7.05</b>	<b>58.28</b>

### 3.7 ASSESSMENT HIGHLIGHTS

The Income Tax act mandates every tax return to go through either desk assessment (DA) within 90 days of the filing of return or field assessment (FA) once in a cycle of two years.

During the DA stage, it is expected to confirm logical and arithmetical checks on the figures submitted and reasonableness checks on the level of self declared tax and if required it is examined through FA. During the DA, ratio analysis for respective sector and size of the business being carried out to test the tax compliance. Basically entities submitting huge refunds claim, entities submitting losses and the entities which have not been assessed for past two income years will be assessed through field assessment.

During the FA, tax officials are involved in three major stages, planning, assessment and issuing of assessment report. At planning stage, tax officials are involved in planning of field assessment, developing a general strategy, division of work, timing and extent of assessment procedures. Field assessment is more comprehensive than Desk Assessment and it is normally carried out at the business premises of the taxpayer.

**Table 18: Assessment coverage 2011**

Particulars	TH	PL	SM	GP	S/J	PR	MG	BM	Overall
<b>PIT</b>									
DA Targeted	26716	7442	4092	5863	4623	4575	4917	2573	60801
DA Completed	26649	7442	3793	5863	4623	4575	4917	2573	60435
% Completed	99.75	100.00	92.69	100.00	100.00	100.00	100.00	100.00	99.40
DA Pending	67	0	299	0	0	0	0	0	366
FA Targeted	67	10	115	0	0	0	0	0	192
FA Completed	65	10	115	0	0	0	0	0	190
% Completed	97.01	100	100	0	0	0	0	0	98.95
FA Pending	2	0	0	0	0	0	0	0	2
<b>CIT</b>									
DA Targeted									
DA Completed									
% Completed									
DA Pending									
FA Targeted	64	45	7	10	1	16	12	2	157
FA Completed	42	24	2	5	1	8	12	2	96
% Completed	65.63	53.333	28.571	50	100	50	100	100	61.15
FA Pending	22	21	5	5	0	8	0	0	61
<b>BIT</b>									
DA Targeted	25	245	70		19	122	111	40	632
DA Completed	14	220	55		7	91	111	40	538
% Completed	56.00	89.80	78.57	-	36.84	74.59	100.00	100.00	85.13
DA Pending	11	25	15	0	12	31	0	0	94
FA Targeted	237	75	36	106	40	31	110	40	675
FA Completed	156	42	25	96	30	18	88	34	489



Particulars	TH	PL	SM	GP	S/J	PR	MG	BM	Overall
% Completed	65.82	56	69.444	90.566	75	58.065	80	85	72.44
FA Pending	81	33	11	10	10	13	22	6	186
<b>Overall Coverage</b>									
DA Completed %	77.87	63.27	85.63	50.00	50.00	58.20	100.00	100.00	73.12
DA Pending	78	25	314	0	0	0	0	0	417.00
FA Completed %	76.15	54.67	100.00	70.28	47.92	36.02	92.11	38.24	64.42
FA Pending	105	54	0	15	50	21	3	21	269.00
Tax Officer to taxpayer ratio	1183	414	530	789	584	537	885	488	676

### 3.7.1 Desk Assessment (DA)

During the year, all the 60,801 PIT returns were targeted for DA. The total percentage coverage under DA was 99.40%. Under PIT, all RRCOs recorded 100% DA coverage except under RRCO Thimphu and RRCO Samtse.

CIT units are not targeted normally and assessed through FA due to size and volume of business.

A total of DA targeted under BIT was 632 entities out of which 538 were completed recording only 85.13% coverage. The entities which were not assessed during the DA will be mostly assessed through FA. Only RRCO Mongar and Bumthang recorded 100% coverage under DA. The overall DA coverage which is 73.12% shown decrease by 16.9% over the past year. The maximum drop was from RRCO S/Jongkhar and Thimphu.

### 3.7.2 Field Assessment (FA)

Except for RRCO Thimphu, P/ling and Samtse no other RRCOs had targeted any PIT payers for FA. RRCO Thimphu had completed 97.01 and the other RRCO had completed 100% field assessments of PIT payers that were targeted for FA.

In total, 157 CIT entities were targeted for FA and had completed 96 entities. The percentage of completion is recorded at 61.95% recording a decrease in comparison to the previous year.

Under BIT entities, the total numbers of entities targeted for FA were 675 entities out of which 489 entities were completed. The percentage of completion recorded were 72.44% which is an increase of 12.64%. The numbers of BIT entities completed were increased from 238 to 489 entities. RRCO Gelephu recorded 90.56% completion of FA followed by RRCO Bumthang by 85%.

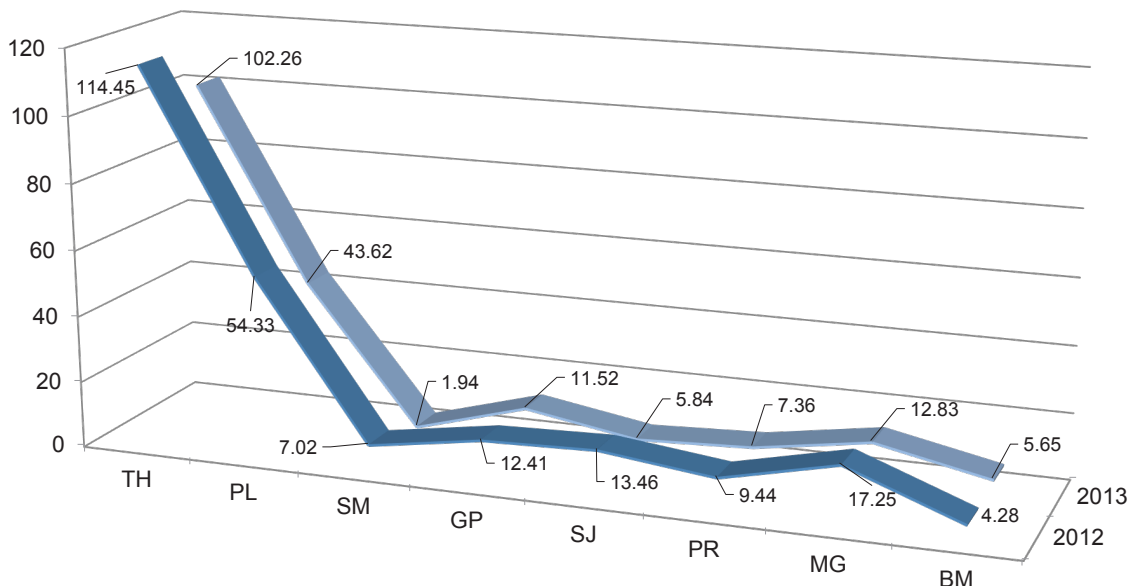
### 3.7.3 Overall Assessment Efforts

The overall coverage under DA for all three types of taxes (PIT,CIT,BIT) at the national level remained at 73.12% as compared to 90.02% in the previous income year leaving pending assessments of 417 tax entities. Similarly, the overall coverage under FA for all three types of taxes at national level stood at 64.42% as compared to 65.25% in the previous IY recording a decrease of 0.83%. One of the reasons for increasing number of pending assessments is due to mismatch between the numbers of taxpayers with the corresponding increase in the manpower. The ratio of assessing officials to taxpayers for the year stands at 1:676 recording a decrease in ratio from the previous IY (1: 787). During the year RRCO Thimphu recorded the highest ratio of assessing officials to taxpayers at 1:1183 followed by RRCO Mongar at 1:885.

## 3.8 ASSESSMENT EFFORTS

Amongst many others, additional taxes collected by the RRCOs are used one of the measures to evaluate the effectiveness and efficiencies of the RRCO as well as individual official concerned. As usual, the larger regions continued to outclass the smaller regions in terms of tax collection. RRCO Thimphu continues to top amongst the RRCOs by posting an additional tax collection of Nu. 102.26 million. RRCO Phuentsholing posted an additional tax of Nu. 43.62 million. The rest six RRCOs have posted an additional collection of Nu. 45.14 million. During the year, overall additional collection was recorded at Nu. 191.02 million. Compared to the previous AY's collection of 232.67 million, additional tax collection has decreased by Nu. 41.65 million (17.90%).

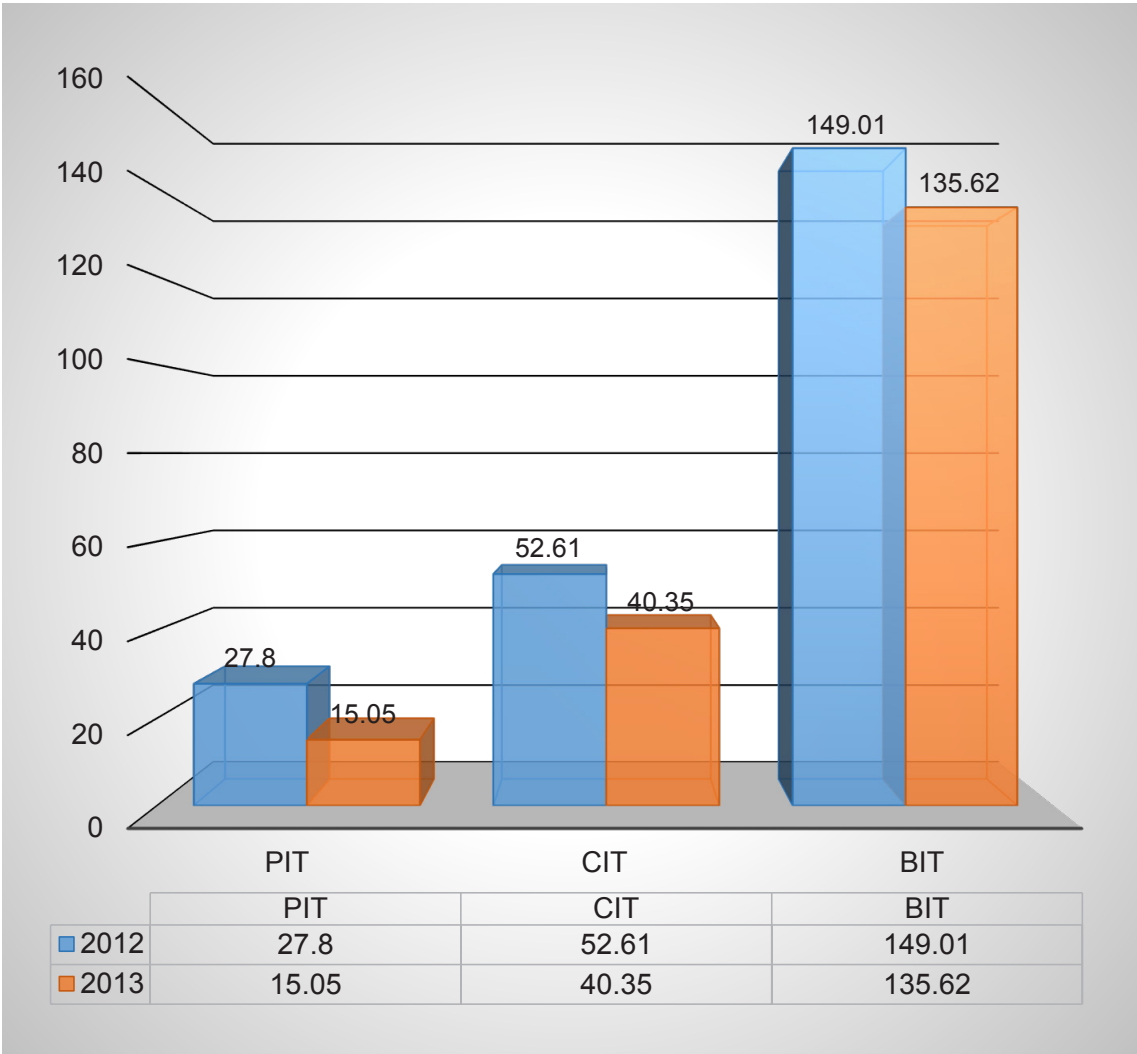
**Figure 11: Assessment Efforts (in Million Ngultrum)**



The overall assessment effort is recorded at 2.13%% for AY 2013 which is a decrease of 1.14% compared to the previous AY. From the total direct tax collection of Nu. 8,956.32 million, 2.13% is collected through the administrative and assessment efforts, while the remaining 97.87% of the collection is either through TDS arrangements or self/voluntary declaration by taxpayers.

Out of the total additional collection, maximum is collected from BIT with Nu.135.62 million, followed by CIT with Nu. 40.35 million and PIT with Nu. 15.05 million.

**Figure 11: Assessment Effort by Tax Category (In Million Ngultrum)**



## 3.9 APPEALS

Tax appeals arise when the taxpayers disagree with one or more findings in the demand notice issued by the RRCOs after the tax assessment.

Presently, there are three tiers of appeal. The first tier is at RRCO level followed by Head Office level and at Ministry level (Tax appeal Board). The tax appeals are first reviewed by the Regional Tax Appeal Committee (RTAC) set up at the RRCO level. However, Taxpayers are required to submit the appeals within 30 days from the date of the issue of demand notice. If the taxpayer disagrees with the decision passed by the RTAC, taxpayer can appeal within 30 days to the DRC Appeal Committee for further review. Otherwise the decision of the RTAC is final. Further, if the taxpayer is still not happy with the decisions of the DRC Appeal Committee, he/she can appeal to the Appeal Board at the Ministerial Level within 60 days from the date a decision has been passed.

It is imperative to adhere with the time limit prescribed in the IT Act otherwise the appeal will be rejected. If the decision of the Appeal Board is still not agreeable to the taxpayer, then the taxpayer has the option to appeal to the court of law. However, in no case the taxpayer is barred from filing their appeal directly in a court of law.

During the year, a total of 209 appeal cases were received by the RRCOs registering a decrease by 42.73% over the previous year's total of 365 cases. Out of total 209 appeal cases received by RRCOs, 66 cases were forwarded to DRC.

**Table 19: Appeal Details**

Particulars	Type of Tax			Total
	PIT	CIT	BIT	
Filers	60,801.00	273.00	28,346.00	89,420.00
Filing time extension cases	65.00	49.00	259.00	373.00
Non operational taxpayers		19.00	6,732.00	6,751.00
No. of closed files/entities	99.00	2.00	38.00	139.00
No. of late submission fines imposed	150	7	1054	1211
No. of cases where 24% late interest imposed	1337	39	1390	2766
No. of cases where concealment fine imposed	4	0	0	4
<b>Total No. of cases where fines &amp; penalties imposed</b>	<b>1491</b>	<b>46</b>	<b>2444</b>	<b>3981</b>

Particulars	Type of Tax			Total
	PIT	CIT	BIT	
Amount of late submission fines collected	592,500.00	9,000.00	2,991,194.63	3,592,694.63
Amount of 24% late interest collected	588,499.38	112,849.03	726,894.82	1,428,243.23
Amount of fines collected on concealment	8,203.00	-	-	8,203.00
<b>Total amount of fines and penalties collected</b>	<b>1,189,202.38</b>	<b>121,849.03</b>	<b>3,718,089.45</b>	<b>5,029,140.86</b>
<b>TAX APPEALS</b>				
No of appeals received	45.00	48.00	136.00	209.00
-on fines & penalties	40.00	38.00	84.00	142.00
-on disallowances	5.00	10.00	52.00	67.00
Appeal resolved at RRCO level	33.00	20.00	110.00	163.00
<b>Total Amount waived by RTAC on:</b>				
-Fines & penalties	661,350.54	7,080,405.86	2,083,199.23	9,824,955.63
-Disallowances	-	-	-	-
No. of appeals forwarded to Head Office	12.00	28.00	26.00	66.00
<b>Cases rejected or returned to RRCOs</b>				
Appeal resolved at HQ level	8.00	24.00	20.00	52.00
Amount waived in appeal at HQ level	2,884,777.91	7,107,694.71	7,273,651.52	17,266,124.14
-Fines & penalties	1,799,777.91	5,589,638.21	5,961,849.33	13,351,265.45
-Disallowances	1,085,000	1,518,056.50	1,311,802.19	3,914,858.69
Appeal forwarded to Appeal Board	3	4	6	13

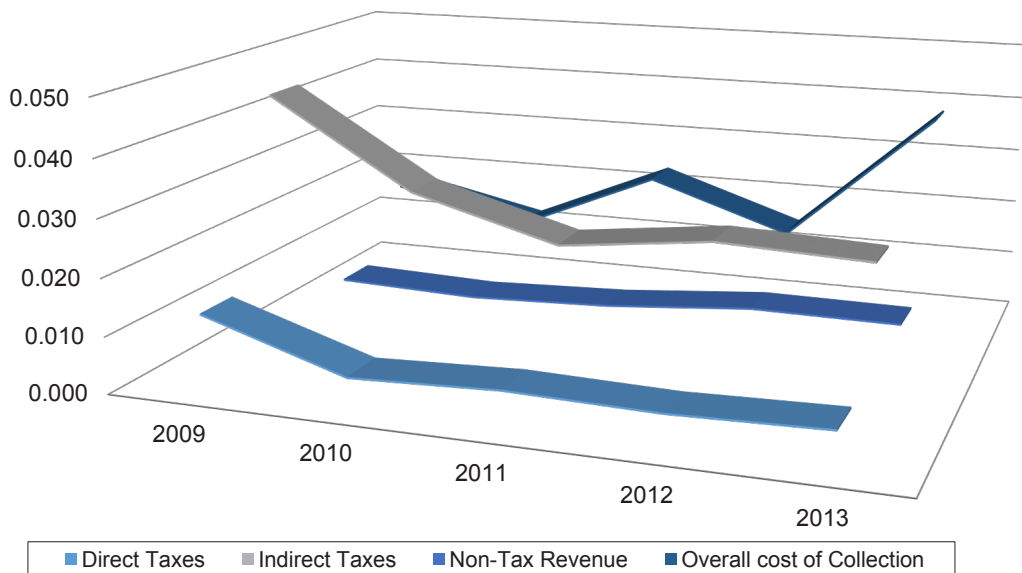
### 3.10 COST OF COLLECTION

The cost of collection, amongst others, is used to measure the efficiency and effectiveness of the tax administration efforts by taking into account the actual expenditure incurred vis-à-vis total revenue collected during the period. The cost of collection incurred for collecting 1 Ngultrum is about 0.6 Chetrum for direct tax revenue, 0.25 Chetrum for indirect tax revenue, and 0.7 Chetrum for non tax revenue. In order to collect direct tax revenue of Nu. 10,261.008 million (Re-computed on calendar year basis based on fiscal year wise collections), the government has incurred 0.60% of the total collection as the collection cost.

COST OF COLLECTION					
Income Year	2009	2010	2011	2012	2013
Direct Taxes	0.013	0.005	0.006	0.005	0.006
Indirect Taxes	0.045	0.030	0.023	0.026	0.025
Non-Tax Revenue	0.005	0.004	0.005	0.007	0.007
Overall cost of Collection	0.017	0.012	0.023	0.015	0.038

The cost of collection for direct taxes has increased by 0.1 chetrum and indirect taxes have decreased by 0.01 chetrum during the year. Cost of collection for non tax revenue more or less remains constant. The overall cost of collection has increased from 0.0.15 chetrum in the previous year to 0.38 Chetrum during the year.

**Figure 12: Trend Line Cost of Collection**





**PART V**  
**FISCAL INCENTIVES**

## 5.1 FISCAL INCENTIVES

The Royal Government, with an objective to stimulate private sector growth, generate employment, and attract foreign investments, announced various fiscal incentives on 2nd April 2010. The incentive package is targeted to promote thrust sectors of the economy viz. ICT, Tourism, CSI's, etc for balanced economic growth.

As of 31st May, 2015, 84 number of business entities spreading over eight different RRCOs were under the tax holiday. The sector wise lists of units availing the tax holiday are given in the table below:

### List of Corporations/Incorporated companies availing Tax Holiday:

Sl#	Name of Units	Location	Holiday period		No. of years
			From	To	
1	Bhutan Broadcasting Services Ltd.	Thimphu	01/01/2014	31/12/2016	3
2	The Journalist Private Limited	Thimphu	20/12/2009	19/12/2014	5
3	Druk Neytshuel Private Limited	Thimphu	29/08/2010	31/08/2015	5
4	The Bhutanese Private Limited	Thimphu	21/02/2012	28/02/2017	5
5	Bhutan Today Private Limited	Thimphu	04/01/2012	31/03/2017	5
6	Data Centre Services Pvt. Ltd.	Thimphu	01/01/2013	31/12/2017	5
7	Thimphu Techpark Pvt. Ltd	Thimphu	20/06/2013	19/06/2018	5
8	Green Dragon Media	Thimphu	04/10/2012	04/09/2017	5
9	Bhutan Development Bank Limited	Thimphu	01/01/2013	31/12/2016	4
10	Scan Café Pvt. Ltd	Thimphu	31/07/2013	31/07/2023	10
11	Kenpa Pvt. Ltd	P/Ling	29/09/2013	31/12/2014	1.3
12	Druk Wang Alloys Pvt. Ltd	P/ling	01/01/2010	31/12/2014	5
13	Ugyen Ferro Alloya Pvt. Ltd	P/ling	01/01/2010	31/12/2014	5
14	Assetz	Thimphu			15



## List of Business Units availing Tax Holiday:

Sl#	Name of Units	Location	Holiday period		No. of years
			From	To	
1	Bhutan Concrete Bricks	Thimphu	07/01/2010	29/06/2014	4
2	I Technologies	Thimphu	01/01/2010	31/12/2013	4
3	Business Bhutan	Thimphu	09/01/2009	31/08/2014	5
4	Sangsel Eco Trade & Environment	Thimphu	01/01/2011	31/12/2025	15
5	Lothuen Om Detshen	Gelephu	24/04/2010	23/04/2018	8
6	Handicrafts Emporium	Thimphu			
7	Young Building Materials	Thimphu	20/10/2011	19/10/2021	10
8	JK Furniture	Samtse	24/09/2012	23/09/2021	10
9	Druk Link Technology	Thimphu	01/01/2012	12/01/2017	5
10	Greener Way	Thimphu	07/01/2012	30/06/2027	15
11	Druk Green Venture	Gelephu	26/11/2012	25/11/2022	10
12	Sengaygang Stone Crushing Plant	Samtse	07/01/2013	06/01/2023	10
13	Tsirang Poultry Co-Operatives	Thimphu	28/02/2012	27/12/2022	10
14	Garab Powdering Unit	Samtse	22/1/2010	21/01/2020	10
15	Druk-Care Engineering	Thimphu	30/1/2012	29/01/2022	10
16	Yang Jung Sonam Brick & Fabrication Enterprises	Gelephu	08/08/2012	08/07/2022	10
17	Karma Home Made wine industry	Paro	30/6/2013	29/05/2022	10
18	KCD Production	Thimphu	1/1/2010	31/12/2015	5
19	Green Print	Thimphu	01/01/2010	31/12/2025	15
20	Beekeepers Cooperatives of Bhutan	Bumthang	03/02/2012	03/01/2022	10
21	Shaba Phuensum Milk Detshen	Paro	15/07/2013	15/07/2023	10
22	RSA Crab Unit	P/ling	01/01/2013	31/12/2022	10
23	Bhutan Crushing Unit	Samtse	17/01/2014	16/01/2014	1
24	Bio Plates	Gelephu	15/04/2014	16/4/20124	10
25	Rica tyre & Tread	S/jongkhar	07/01/2014	06/12/2024	10
26	Dharma Arts & Crafts	Thimphu	01/01/2010	31/12/2018	9

### List of Institutes and Colleges availing Tax Holiday:

Sl#	Name of Units	Location	Holiday period		No. of years
			From	To	
1	Tenzin Higher Secondary School	Paro	01/01/2010	31/01/2024	14.1
2	Kuendrup Higher Secondary School	Gelephu	01/01/2011	28/02/2023	12.2
3	Yoezerling Higher secondary School	Paro	01/01/2011	31/12//2024	13.1
4	Sherub Reldri Higher Secondary School	Mongar	01/01/2010	28/02/2024	14.2
5	Royal Thimphu College	Thimphu	07/01/2009	30/06//2024	15
6	School for Language & Cultural Studies	Thimphu	01/03/2012	28/02/2027	15
7	Jampel Higher Secondary Schhol	Paro	15/02/2013	14/02/2028	15
8	Yoezerling Children House	Paro	03/11/2013	02/10/2028	15
9	Zoennu Rigphel Early Learning Centre	Mongar	05/09/2011	04/08/2026	15
10	Dungsam Academy	S/Jongkhar	01/03/2013	28/02/2028	15
11	Losel Gyatsho Academy	Gelephu	05/02/2013	04/02/2028	15

### List of Hotels availing Tax Holiday:

Sl#	Name of Units	Location	Holiday period		No. of years
			From	To	
1	Ms. Chumey Nature Resort	Bumthang	01/01/2010	31/12/2018	8
2	MS. Yugarling Resort	Bumthang	01/01/2010	30/09/2019	9.9
3	Haven Resort Private Limited	Paro	11/01/2010	30/10/2020	5
4	Tenzinling Resort	Paro	01/01/2010	30/09/2018	8.9
5	Namgay Heritage Hotel	Thimphu	01/01/2010	31/12/2019	9.3
6	Migmar Hotel	Thimphu	01/01/2010	30/09/2019	9.9
7	Hotel Kisa	Thimphu	01/01/2010	31/12/2018	8
8	Tashi Namgay Resort	Paro	01/01/2010	31/12/2019	10
9	Khangku Resort	Paro	03/01/2010	28/02/2019	10
10	Bhutan Suites	Thimphu	01/01/2010	31/4/2019	9.4
11	Taj Tashi Hotel	Thimphu	01/01/2010	31/12/2018	8.1
12	Hotel Tashi Phuntsho	Paro	03/01/2010	29/02/2020	10
13	Nak Sel Boutique Hotel & Spa Pvt. Ltd.	Paro	09/01/2010	31/08/2020	10
14	Udumwara Resort	Paro	03/01/2011	28/02/2021	10

Sl#	Name of Units	Location	Holiday period		No. of years
			From	To	
15	Rochog Pel Hotel	Thimphu	20/04/2011	19/03/2021	10
16	Bhutan Residence	P/Ling	04/01/2011	31/03/2021	10
17	Khang Residence	Thimphu	10/01/2011	30/09/2021	10
18	Hotel Kuenzang Norling Resort	Bumthang	10/01/2011	30/09/2021	10
19	Hotel View Point Resort	Bumthang	10/01/2011	30/09/2021	10
20	Hotel Peling	Bumthang	01/01/2010	30/09/2018	8
21	Kinzang Zing Resort	Thimphu	24/09/2012	23/09/2022	10
22	Galling Resort	Paro	18/02/2013	17/02/2023	10
23	Drukchen Hotel	Paro	20/03/2013	19/03/2023	10
24	Hotel Pema Karpo	Thimphu	03/01/2013	28/02/2023	10
25	Peling Resort	P/ling	05/06/2012	05/05/2022	10
26	Wellness Resort & Convention Centre Projects	Thimphu	01/01/2014	31/12/2024	10
27	Park Hotel	P/ling			
28	Lingkhar Lodge	Mongar	01/04/2013	31/03/2028	15
29	Hotel Sernya	Thimphu	15/09/2013	14/09/2023	10
30	Khamsum Inn	Thimphu	20/02/2013	19/02/2023	10
31	Raven's Inn	Paro	04/10/2014	03/10/2024	10
32	Dhesa Boutique Resort	Thimphu	19/12/2013	18/12/2023	10
33	Gangtey Goenpa Lodge	Wangdue	01/11/2013	01/01/2022	10

## 5.2 EXEMPTED ORGANIZATIONS

Donations made to the following organizations are exempted from taxes as per Rule No.1.7, Part III of the Rules on the Income Tax Act 2001. However, the exemptions are not automatic and shall be required to be registered under the Civil Society Organizations Act and the Religious Organization's Act of Bhutan, 2007.

### Public Benefit Organization (PBO) registered with CSO Authority

SI	Orgn. Code	Organisation Name	RRCO
1	E22	DrakTsho Vocational Training Centre for Special Children & Youth	Thimphu
2	E23	Disabled Persons' Association of Bhutan	
3	E24	Bhutan Centre for Media And Democracy	Thimphu

4	E25	Bhutan Association of Women Entrepreneurs	Thimphu
5	E29	Ability Bhutan Society	Thimphu
6	E30	Chithuen Phendhey Association	
7	E31	Lhomon Society	Thimphu
8	E32	Lhak-Sam	Thimphu
9	E35	Phuentsholing Sports Association	
10	E36	Royal Textile Academy of Bhutan	Thimphu
11	E37	The Loden Foundation	Thimphu
12	E62	GNH Centre Bhutan	Thimphu
13	E63	Bhutan Kidney Foundation	Thimphu
14	E64	Bhutan Center for Nature Conservation	Thimphu
15	E68	Royal Society for Protection of Nature	Thimphu
16	E01	RENEW	Thimphu
17	E70	Tarayana Foundation	Thimphu
18	E72	Bhutan Youth Development Fund	Thimphu
19	E78	SAARC Business Association of Home Based Workers (SABAH Bhutan)	Thimphu
20	E85	Menjung Foundation	Thimphu
21	E86	The Rural Education Foundation	Thimphu
22	E91	Bhutan Film Association	Thimphu
23	E92	Royal Society for protection and care of animals	Thimphu

#### Exempt Organizations not registered with CSO Authority

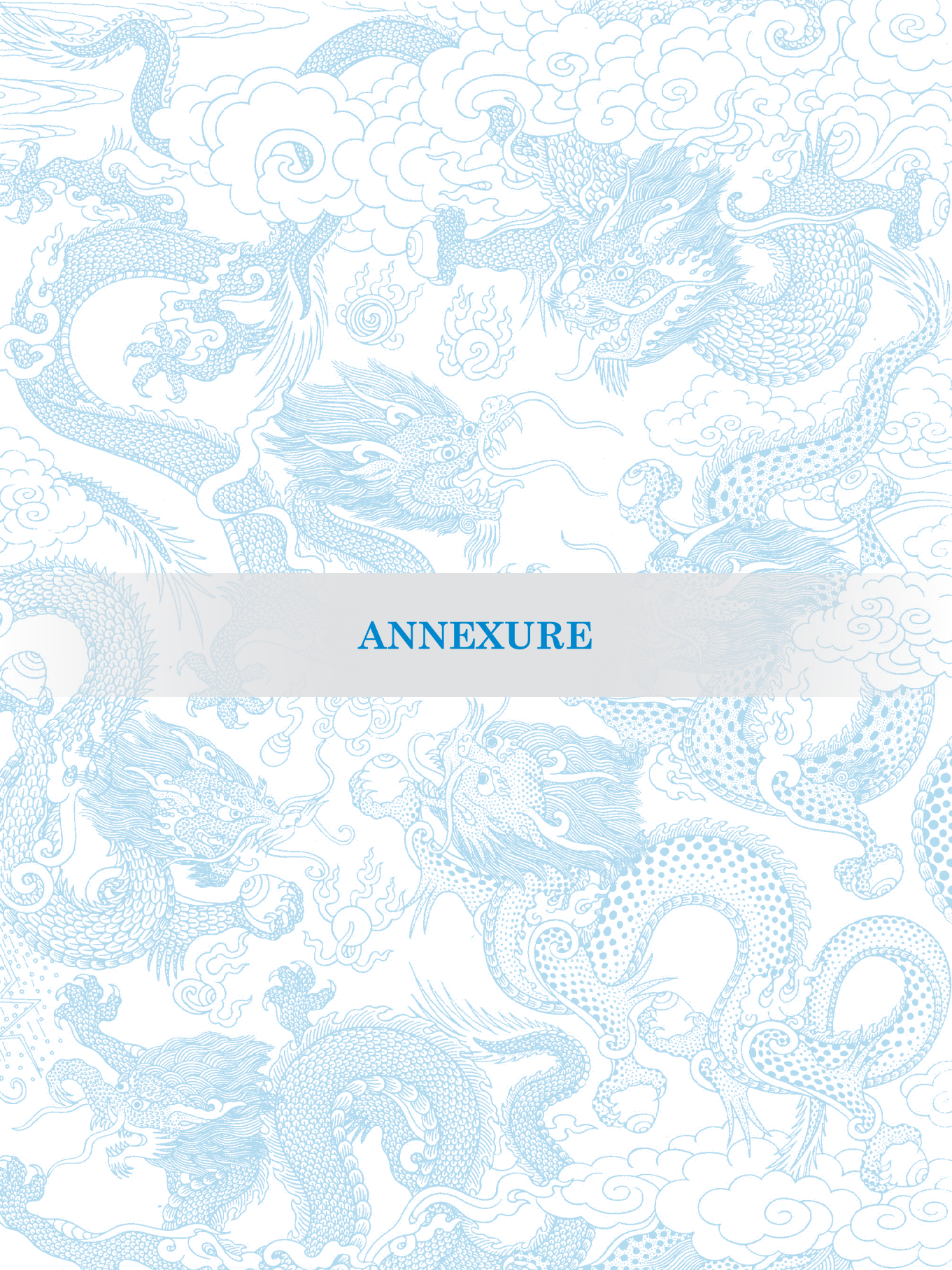
Sl	Orgn. Code	Organisation Name	RRCO
1	E19	Bhutan Trust Fund for Environmental Conservation	Thimphu
2	E73	Bhutan Health Trust Fund	
3	E74	HRH Prince Nangyal Wangchuk Charitable Trust	
4	E75	World Peace Meonlam Tshokchen	
5	E76	India-Bhutan Foundation Trust Fund	
6	E81	Bhutan Chamber of Commerce and Industry (BCCI)	Thimphu
7		National Women's Association of Bhutan	
8		Kidu Foundation	

## Exempt Organizations registered with CRO

SI	Orgn. Code	Organisation Name	RRCO
1	E05	Rangjung Foundation	Thimphu
2	E12	Ati Foundation	Thimphu
3	E14	Jamyang Khenpa (Dungkar Foundation)	Thimphu
4	E16	Tshokey Dorji Foundation	Thimphu
5	E17	Dungyel Rangdroel Drupchen Trust Fund	Thimphu
6	E18	Padma Fellowship	
7	E20	Ton Chhos Khor	Paro
8	E21	Ngajur Gomdey	Thimphu
9	E26	Lhuendup Choeling Choetshog	Thimphu
10	E33	Hindu Dharma Samudaya of Bhutan	Thimphu
11	E38	Wangchuck Jueden Tshogpa	
12	E39	Ugyen Pema Zangthog Pelri Chhoetshog	Thimphu
13	E42	Ewam Menjong Phendey Chhoetshog	
14	E50	Kuenzang Woesel Choling Chhoetshog	Thimphu
15	E56	Semchen Tshethar Chhoetshog	Thimphu
16	E58	Druk Ani Zhitshog	Thimphu
17	E59	Chethuen Nangpai Zhabtog Chhoetshog	Mongar
18	E60	Drolma Yoezer Khachab Ling Chhoetshog	Thimphu
19	E61	Karma Dubdey Ani Gonpai Chhoedey	Bumthang
20	E40	Padling Choeki Ga Tshal	Thimphu
21	E44	Padtselling Jangchubpelri Sanga Dorji Thekpa Chhoetshog	Thimphu
22	E65	Padma Sambhawa Foundation	S/Jongkhar
23	E41	Dudjom Foundation	Thimphu
24	E69	Sangye Migyur Ling Foundation	Phuntsholing
25	E27	Drodul Phendey Ling Chhoetshog	Gelephu
26	E79	Wamgoen Chhoetshog	Thimphu
27	E80	Arya Taray Foundation	Thimphu
28	E82	Pelri Pema Choling Chhoetshog	Thimphu
29	E84	Thonphu Goenpa	S/Jongkhar
30	E87	Rigde Maha Guru Chhoetshog	S/Jongkhar
31	E88	Shechen Dharma Society	Thimphu
32	E89	Deling Tesarling chhoetshog	S/Jongkhar
33	E90	Nyingma Foundation	Thimphu
34	E93	Semchen Tshethar Tshogpa	Thimphu

### 5.3 SUMMARY OF EXEMPTED RURAL SMALL AND MICRO BUSINESS ENTITIES DURING THE IY 2014

Sl#	RRCO	Dzongkhags	No. of units	Tax Forgone Nu. (PYT)
1	S/Jongkhar	Pemagatshel	671	955,500.00
2	S/Jongkhar	S/Jongkhar	465	661,900.00
3	Thimphu	Thimphu	414	723,970.00
4	Thimphu	Wangdi	725	1,201,294.97
5	Thimphu	Punakha	398	972,580.00
6	Thimphu	Gasa	63	29,150.00
7	Paro	Paro	823	1,712,980.04
8	Paro	Haa	137	448,274.33
9	Mongar	T/gang	694	818,280.00
10	Mongar	T/Yangtse	240	187,900.00
11	Mongar	Mongar	574	754,780.00
12	Mongar	Lhuntse	209	182,700.00
13	Samtse	Samtse	1188	1,344,991.29
14	P/Ling	Chhukha	885	1,299,041.71
15	Gelephu	Dagana	605	686,260.00
16	Gelephu	Tsirang	398	367,500.00
17	Gelephu	Zhemgang	380	371,100.00
18	Gelephu	Sarpang	818	789,200.00
19	Bumthang	Bumthang	257	421,400.00
20	Bumthang	Trongsa	310	386,250.00
<b>Total</b>			<b>10,254.00</b>	<b>14,315,052.34</b>



**ANNEXURE**

**PERFORMANCE INDICATORS FOR THE INCOME YEAR 2013**

TAXPAYER DETAILS	THIMPHU			PHUENTSHOLING			PARO			SAMTSE			GELEPHU			S/JONGKHAR			MONGAR			BUMTHANG			Over all total			Grand Total					
	PIT	CIT	BIT	PIT	CIT	BIT	PIT	CIT	BIT	PIT	CIT	BIT	PIT	CIT	BIT	PIT	CIT	BIT	PIT	CIT	BIT	PIT	CIT	BIT	PIT	CIT	BIT						
<b>Taxpayers Details</b>																																	
No of Accounts Filers ( Manually)	19,616.00	131	1349	6607	61	425	3729	16	122	3,832	10	106	4230	8	105.00	3707	12.00	156.00	3083	14	127	1934	2	40	46,738	254	2,430	49,422					
No. of E-filers	7,100.00	-	-	835	-	-	846	-	-	260	-	-	1633	-	-	916	-	-	1,834	-	-	639	-	-	14,063	-	-	-				14,063	
No. of filers using direct deposit facility	553.00	-	-	132	-	-	99	-	-	31	-	-	98	-	-	1,040.00	-	-	135	-	-	74.00	-	-	2,162	-	-	-				2,162	
No of Non-Accounts Filers	-	-	5,287.00	-	-	2,500.00	14	-	1,230.00	-	-	1,384.00	-	-	2,966.00	-	-	1,868.00	-	-	2,950	-	-	999.00	-	-	19,184				19,184		
No of units reported Non Operational	-	-	3,207.00	-	9	750	-	-	512.00	-	3	240.00	-	1	534.00	-	4.00	350.00	-	2	849	-	-	290.00	-	-	19				6,732		
No. of units/files received from other RRCO as transfer cases	1,409	-	-	-	-	-	49	-	-	-	-	-	38	1	1	83	-	-	-	-	2	6	-	-	-	1	3	4					
No of closed units reported	2	-	18	-	2	37	4	-	-	-	-	-	-	-	-	93	-	-	-	-	1	-	-	-	-	2	56	58					
<b>Total No of Filers</b>	<b>26,716</b>	<b>131</b>	<b>8,512</b>	<b>7442</b>	<b>70</b>	<b>3675</b>	<b>4,575</b>	<b>16</b>	<b>1,864</b>	<b>4,092</b>	<b>13</b>	<b>1,730</b>	<b>5,883</b>	<b>9</b>	<b>3,689</b>	<b>4,623</b>	<b>18</b>	<b>2,374</b>	<b>4,917</b>	<b>16</b>	<b>3,926</b>	<b>2573</b>	<b>2</b>	<b>1329</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>		
<b>Conversion and Transfer details</b>																																	
No. of units converted to CIT	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	1	3	4						
No. of units converted to BIT	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1	-					
No. of units transferred to other RRCOs	-	1	5	-	1	1	165	-	1	-	2	-	41	-	-	163	-	-	-	-	-	73	-	-	4	7	11						
<b>Staff Details</b>																																	
Total No of staff	8	11	12	9	9	9	5	3	3	3	4	4	3	5	4	4	4	4	3	3	4	2	2	4	-	-	-						
-Officers	5	6	7	4	4	4	2	1	1	2	2	2	2	3	2	2	2	2	1	1	2	1	1	2	-	-	-						
-Inspectors	3	6	5	5	5	5	3	2	2	1	2	2	1	2	2	2	2	2	2	2	2	1	1	2	-	-	-						
<b>Details of Officers &amp; Inspectors on study</b>																																	
<b>Assessment Details</b>																																	
No of Desk Assessments Targeted	26,716	-	25	7,442	-	245	4,575	-	122	4,092	-	70	5,863	-	-	4,623	-	19	4,917	12	111	2,573	2	40	60,801	2	632	61,435					
No of Desk Assessments Completed	26,649	-	14	7,442	-	220	4,575	-	91	3,977	-	55	5,863	-	-	4,623	-	7	4,917	12	111	2,573	2	40	60,619	2	538	61,159					
No of Field Assessments Targeted	67	-	237	10	45	75	-	16	31	115	7	36	-	10	106	-	1	40	-	12	110	-	2	40	192	81	675	948					
No of Field Assessment Completed	2	-	156	10	24	42	-	8	18	-	2	25	-	5	96	-	1	30	-	12	88	-	2	34	42	489	531						
No. of re-assessment identified	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1					
No. of re-assessment completed	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1					
No of Investigation Cases Identified	-	8	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	107	115					
No of Investigation Cases Completed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Total No of Pending Assessments	-	-	-	-	24	153	-	8	13	-	5	26	-	5	-	Nil	-	-	-	-	-	-	-	-	-	-	42	192	234				
-DA	65	-	-	-	-	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-	-	-	-	-	65	-	15	80					
-FA	-	9	147	-	-	-	-	8	13	-	5	11	-	5	10	-	-	1	-	-	23	-	6	-	-	27	211	238					
-IC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Collection Details</b>																																	
Self Declared Tax	571,716,620.00	6,232,734,417.89	197,812,631.01	-	-	-	59,507,345.09	6,740,570.55	4,986,304.51	42,111,332.19	266,115,832.20	32,317,458.78	66,306,510.27	8,070,970.20	6,733,503.22	15,079,928.00	145,373,603.55	20,075,703.08	47,146,847.58	7,150,902.39	10,045,906.73	39,863,248.42	-	839,971.01	841,731,832	6,659,035,394	272,811,478	7,773,578,704					
Estimated Collection	0	0	51,931,900.74	-	-	-	0	6,281,889.04	-	0	1,756,149.83	0	8,426,807.60	0	4,251,145	0	7,157,948.28	0	7,157,948.28	0	4,633,006.77	0	4,633,006.77	0	84,438,847	84,438,847	84,438,847						
Additional Raised through DA	15,873,958.00	0	1,537,118.89	1,323,441.49	-	10,008,130.06	88,689.73	0	574,720.40	183,791.00	-	-	1,010,602.27	0	487,334	-	1,394,210.15	0	39,618.00	0	456,751.58	0	-	20,818,779	-	12,159,587	32,978,366						
Additional Collected through DA	11,725,604.00	-	1,019,708.31	23,544.82	-	6,518,770.78	87,404.93	-	574,720.40	183,790.64	-	-	719,346.48	-	464,143	-	1,394,210.15	-	39,618.00	-	456,751.58	-	-	15,054,796	-	8,152,817	23,207,614						
Additional Raised through FA	-	91,180,554.90	-	-	24,587,539.31	12,591,521.26	-	2,172,372.09	418,580.15	-	4,512,107.90	-	-	188,755.17	2,574,593.13	-	-	5,409,751.16	2,623,770.99	-	682,509.32	-	-	122,641,329	20,013,412	142,654,741							
Additional Collected through FA	-	37,584,653.24	-	-	1,019,864.00	5,441,708.31	-	-	418,580.15	-	-	-	79,185.00	2,295,817.39	-	-	-	1,663,388.99	2,578,983.87	-	557,452.59	-	-	38,683,702	12,414,979	51,098,681							
Additional Raised through RA	-	-	984,186.91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	984,187						
Additional Collected through RA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Total Tax Liability</b>	<b>587,590,578.00</b>	<b>6,323,914,972.79</b>	<b>252,265,837.55</b>	-	-	-	-	<b>8,912,942.64</b>	<b>13,254,794.65</b>	-	-	-	<b>67,317,112.54</b>	<b>8,259,725.37</b>	<b>9,308,096.35</b>	<b>16,031,405.98</b>	<b>145,373,603.55</b>	<b>26,571,721.56</b>	-	-	-	-	-	-	<b>40,320,000.00</b>	-	<b>6,486,461,244</b>	<b>301,400,450</b>	<b>6,787,861,694</b>				
<b>Actual Total Collection</b>	<b>583,442,224.00</b>	<b>6,270,319,071.13</b>	<b>250,764,240.06</b>	<b>161,260,155.44</b>	-	-	-	-	<b>13,254,794.65</b>	-	-	<b>1,756,149.83</b>	<b>67,025,856.75</b>	<b>8,150,155.20</b>	<b>9,029,320.61</b>	<b>16,031,405.98</b>	<b>145,373,603.55</b>	<b>26,571,721.56</b>	<b>48,541,057.73</b>	<b>12,560,653.55</b>	<b>12,709,295.72</b>	<b>40,320,000.00</b>	-	<b>6,030,430.37</b>	<b>6,278,469,226</b>	<b>293,544,231</b>	<b>6,572,013,458</b>						
Arrears / Outstanding	4,148,354.00	53,595,901.66	1,501,597.49	398,216.06	23,567,675.31	10,639,172.23	-	-	-	-	-	-	291,255.79	109,570.17	278,775.74	23,191.00	-	3,123,000.55	44,787.12	-	-	-	-	-	77,273,147	12,464,333	89,737,480						
Amount Refunded	52,509,219.34	2,883,126	-	15,441,204.71	-	-	7,791,207.91	-	-	-	-	-	8,457,549.31	-	-	5,810,714.43	-	5,419,436.58	-	-	-	-	-	-	105,342,134	2,883,126	-	108,225,260					
<b>Appeal Details</b>																																	
No of Appeals Received	10	14	88	-	22	24	-	-	4	-	-	2	16	-	10	12	-	13	-	-	-	-											