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ROYAL GOVERNMENT OF BHUTAN  
MINISTRY OF FINANCE  
TASHICHHO DZONG



DRC/C/Exc (01)/2011/ 4042  
20<sup>th</sup> June 2011

**NOTIFICATION**

This is to inform the general public that the following Excise Duty rates on the ex-factory price of domestically manufactured alcohol products other than **beer** shall be applied as per three types of liquor classified in the table below with effect from 20<sup>th</sup> June 2011, as per the Tax Bill presented in the 7th Session of the 1<sup>st</sup> Parliament.

#.	BRAND NAME	UNIT/ ML	EXISTING EXCISE DUTY RATE (%)	REVISED EXCISE DUTY RATE (%)
<b>1</b>	<b>SUPERIOR BRAND</b>			
a	1907 (Single Malt Whisky)	750	20	<b>30</b>
b	K5 (SP Coronation Blend)	750	20	
c	CSJ Whisky	750/375/180	20	
d	Special Courier Whisky	750/375/180	30	
<b>2</b>	<b>MEDIUM BRAND</b>			
a	Royal Supreme Whisky	750/375/180	30	<b>60</b>
b	Bhutan Highland	750/375/180	30	
c	Black Mountain Whisky	750/375/180	60	
d	Changta Whisky	750/375/180	60	
e	Rock Bee Brandy	750/375/180	50	
f	Bhutan Whisky (RTD)	750/375/180	30	
g	Bhutan Brandy (RTD)	750/375/180	30	
h	Tashi Delek Rum (RTD)	750/375/180	30	
<b>3</b>	<b>OTHER TYPES OF ALCOHOL</b>			
a	Bhutan XXX Rum	750/375/180	60	<b>75</b>
b	Royal XXX Rum	750/375/180	60	
c	Crystal Duet Gin & Lime	750/375/180	30	
d	Snowline Dry Gin	750/375/180	60	
e	Sonfy Liquor	750/375/180	60	

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Any new brands introduced shall be categorized by the Department of Revenue and Customs under the three broad brands in accordance with the quality, quantity and price of the product during the registration of the brand.

Further, it is also informed that the Import Permit Fee and fee on Brand Registration will be applied as mentioned below and shall be levied with effect from 20<sup>th</sup> June 2011:

1. There shall be an annual brand registration fee of Nu.20, 000/- per brand per dealer for every brand of alcohol/beer imported or manufactured locally for sale.
2. There shall be an import permit fee of Nu.30/- per case containing not more than 12(twelve) litres for all imported alcohol/beer.

The above notification shall replace the existing Excise tariff Schedule, Annex IV of the Rules on Sales tax Customs and Excise Act of Kingdom of Bhutan 2000.

  
(Secretary)

**Ministry of Finance**

**Copy to:**

1. Hon'ble Cabinet Secretary, Lhengye Zhungtshog for kind information.
2. Hon'ble Auditor General, Royal Audit Authority for kind information.
3. All Ministries & Government agencies for kind information.
4. The Director, Department of Revenue and Customs for information and implementation.
5. The Managing Director, Army Welfare Project, Phuentsholing for information and necessary action.
6. The Managing Director, BBS and Kuensel for public announcement.

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