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དངུལ་རྩིས་རྒྱན་ཁག།

DEPARTMENT OF REVENUE & CUSTOMS  
MINISTRY OF FINANCE  
THIMPHU



DRC/STD (Policy)1/2011/ 3803  
March 15, 2011

## NOTIFICATION

### **Subject: Refund of Sales Tax and Customs Duty on Import of Vehicles**

As per Government instructions conveyed by the Cabinet Secretary, the additional Sales Tax and Customs Duty paid on import of vehicles under notification No.DRC/STD(policy)1/2010/12016 dated 16<sup>th</sup> June 2010, will be refunded to the payers.

In this regard, the Ministry of Finance would like to notify the following procedures for obtaining the refund:

1. Claimants should submit application for refund in GP Form-I (form available at all RRCOs and at <http://www.mof.gov.bt/index>), along with copy of the purchase invoice and original Government Revenue Receipt, Import Declaration Form (ST Form-I or CD Form-II) to the Regional Revenue and Customs Office (RRCO) in Phuentsholing;
2. The RRCO will verify the documents and issue the refund cheque;
3. Where imports have been made directly and not through dealers, refunds will be made to the individuals concerned on submission of the documents mentioned above;
4. Where imports have been made through vehicle dealers and taxes and duties paid through them, refunds should be claimed through the concerned dealers;
5. For this refund only, the RRCO Phuentsholing is being authorized to issue the refund cheque without having to be forwarded to DRC HQs.
6. Vehicle dealers should assist in providing necessary documents and information in order to expedite the refund.

Choyzang Tashi  
**Director**

Copy to:

1. Hon'ble Cabinet Secretary for information with reference to his telephonic communication to the Finance Secretary on 14<sup>th</sup> March 2011.
2. Hon'ble Auditor General, Royal Audit Authority for information.
3. Secretary; Ministry of Finance.
4. Regional Revenue and Customs Office, Phuentsholing for necessary action.