Notification Subject: Tax Clearance Certificate

This is to notify all concerned individuals that for the following purposes, a **Tax Clearance Certificate** (**TCC**) must be obtained from the Regional Revenue & Customs Office (RRCO) where you are registered as a taxpayer:

- 1. For claiming retirement benefits;
- 2. Study leave/ Extraordinary leave;
- 3. Training/leaving the country for six months or more;
- 4. Cancellation of PIT registration when a person dies: In case of death, an authorized representative or a family member or the employer (if death occurs when employed) shall inform the concerned RRCO and obtain tax clearance certificate;
- 5. Cancellation of PIT registration when a person migrates: In such cases, the taxpayer should inform the concerned RRCO and obtain tax clearance certificate;
- 6. Standing for national and local level elections.

All concerned agencies are hereby requested to insist for TCC in the above cases. The Employer will be held responsible for any outstanding taxes arising out of payments made without TCC.

(Offtg. Director)
DRC

CC:

- Regional Director, RRCO Thimphu, Phuntsholing, Gelephu, S/Jongkhar, Mongar, Paro, Bumthang, Samtse.
- Hon'ble Secretaries, MoEA, MoF, MoIC, MoAF, MoFA, MoH, MoHCA, MoWHS, MoLHR, GNHC, Land Commission, Cabinet secretariat.
- The Chairman, RCSC, Thimphu
- Dasho Dzongdag, -All Dzongkhags
- Managing Director, NPPF, Thimphu
- General Secretary, BCCI, Thimphu- for information of all business units
- Media Specialist, PIS Division, DRC- to notify in print and broadcast media.