



དངུལ་རྩིས་ལྷན་ཁག།

ROYAL GOVERNMENT OF BHUTAN  
MINISTRY OF FINANCE  
TASHICHHO DZONG



DRC/STD/ (Tax Act)/ 3/2014/1207  
September 25, 2014

**Public Notification**

**Subject: Levy of 5% Sales Tax on Telecom Services**

This is to inform the general public that the following telecom services shall be subject to levy of Sales Tax @ 5% W.e.f 1<sup>st</sup> October, 2014.

- a. Any telephone service billed or charged by way of post-paid or prepaid irrespective of the mode of use of service via mobile/portable device or fixed line or lease line.
- b. Internet service in any form or scheme billed or charged by way of post-paid or pre-paid irrespective of the mode of use of service via mobile/portable device or fixed line or lease line.
- c. Any other service that may be notified by the Ministry of Finance from time to time

Therefore, all notified telecom service providers or its agents shall collect and deposit the applicable sales tax on behalf of the Government in accordance with the rules prescribed by the Ministry.

  
(Namgay Dorji)  
Finance Minister



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**Copy to:**

1. The Cabinet Secretary for information
2. The Auditor General, Royal Audit Authority for information
3. All Ministries & government agencies for information
4. The Director, Department of Revenue & Customs for implementation
5. The Director, BICMA, Thimphu for information
6. The President, Bhutan Chamber of Commerce and Industry for information.
7. The CEO, Bhutan Telecom Ltd. Thimphu for information and necessary action.
8. The CEO, Tashi Infocomm Ltd. Thimphu for information and necessary action.