



འོང་འབབ་དང་ཅ་དམ་ལས་ཁུངས།
དངུལ་རྩིས་ལྷན་ཁག།

DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE
THIMPHU



DRC/TAX/M&E/NOT/01/2015/ 1878
Date: 30th December, 2015

NOTIFICATION

Sub: Filing of Tax Returns (PIT/BIT/CIT)

This is to notify all the taxpayers that the submission of tax returns for Personal Income Tax (PIT), Business Income Tax (BIT) and Corporate Income Tax (CIT) shall start from 1st January 2016. For PIT, the filing period is from 1st January 2016 till 29th February 2016. For CIT and BIT, the filing period is from 1st January 2016 till 31st March 2016. Filing after the due date shall attract late filing penalty of Nu.100 per day and 24% penal interest on tax payable. Tax filing after 3 months from the due date shall attract non filing penalty as per Section 31, Chapter 5, General Provisions of the Income Tax Act, 2001.

Taxpayers can also file your tax returns online using RAMIS. To learn more about RAMIS, visit DRC's website www.drc.gov.bt. You can file the tax returns online through RAMIS if you log in with your **user id and password**. Taxpayers who don't remember your passwords are requested to contact the RRCO where you are registered as taxpayer to re-set your password.

Furthermore, taxpayers are also requested to take note of the following:

1. If you don't remember your new TPN, use "**TPN Search**" in the web portal to track your TPN. Provide your CID number and date of birth correctly.
2. If you don't have the new TPN, apply for one using the "**Register Taxpayer**" button in the portal.
3. Always remember to **visit your profile** and update it if there are any changes to ensure that correspondences related to tax matters reaches you in time.
4. Do not forget to provide bank details. You cannot file your tax returns without **bank account number**.
5. Always remember to **attach and save** your supporting documents before the tax return is submitted.



འོང་འབབ་དང་ཅ་དམ་ལས་ཁུངས།
དངུལ་ཚིས་ལྷན་ཁག།

DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE
THIMPHU



6. Tax returns with filing status shown as “**draft**” or “**payment awaited**” will not be treated as return filed. The filing status will change to “**system filed/filing complete**” once the payment is made and reconciled.
7. For those whose tax position is refundable, always remember to check that the filing status is shown as “**system filed/filing complete**” after the tax returns are submitted online.
8. Ensure that **TDS claims** are made based on the **TDS certificates** issued by the employer/withholding agencies.
9. You can pay your taxes online as well as over the counter in all the branches of BoBL and RRCOs. Click on the “**e-payment /direct payment**” button in the portal for details on payment processes. For online payment, you must route it through RAMIS and not directly through **normal fund transfer screen** provided in the BoBL internet banking website.
10. BIT filers must remember to **switch your profile** before filing the tax returns.

For further clarification, contact the concerned RRCO where you are registered as taxpayer.


Officiating Director
Department of Revenue & Customs

Copy to:

- Regional Director, RRCO Thimphu, Paro, Phuentsholing, Samtse, Gelephu, S/Jongkhar, Mongar and Bumthang for information
- Head, PIS Division for announcement in both print and broadcast media.