

Table 1: Summary of total taxes forgone under Fiscal Incentives by "major sectors and tax type" for the period Jan 2008 to Feb 2018 (Amount in Nu. million)

Sl No	Major Sectors	No of beneficiaries	Income Tax (IT)	Sales Tax (ST)	Customs Duty (CD)	Total
1	Service	87	7.86	1316.28	3720.79	5044.93
2	Manufacturing	203	145.75	1121.01	3009.65	4276.41
3	Tourism (Hotel)	171	123.81	81.08	242.80	447.69
4	Health	17	0.00	25.36	184.27	209.63
5	Education	40	48.04	5.13	3.83	57.00
6	Tourism (Travel Agent)	79	0.00	6.33	22.55	28.88
7	ICT	7	9.27	7.99	0.95	18.21
8	Transport	46	0.00	9.25		9.25
9	Film and Media	20	3.05	0.82	1.52	5.39
	Grand Total	670	337.78	2573.26	7186.36	10097.39

Table 2: Summary of yearly taxes (Sales Tax, Customs Duty & Income Tax) forgone by "major sectors" under various Fiscal Incentives for the period Jan 2008 to Feb 2018 (Amount in Nu. million)

Major sectors	No of beneficiaries	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
Service	87	223.25	395.09	405.76	404.16	384.65	349.82	238.60	1543.55	370.32	654.11	75.63	5044.93
Manufacturing	203	493.31	208.72	481.74	535.56	395.80	326.94	374.53	468.56	474.26	411.68	105.31	4276.41
Tourism (Hotel)	171	24.25	24.74	13.93	28.28	39.48	71.03	101.46	61.52	48.96	23.72	10.50	447.87
Health	17	36.39	18.35	21.96	39.11	8.58	43.39	14.35	11.63	8.90	6.96	0.00	209.63
Education	40	1.18	0.61	2.05	6.72	5.47	10.13	9.95	10.37	7.47	2.59	0.45	57.00
Tourism (Travel Agent)	79	1.55	2.25	1.48	6.19	1.11	1.33	3.51	5.51	3.89	0.76	1.28	28.88
ICT	7	0.03	0.00	0.76	3.71	4.17	0.54	3.51	0.75	4.73			18.21
Transport	46	0.72	0.74	1.17	1.31	0.74	0.93	0.89	1.08	0.57	1.12		9.25
Film and Media	20	2.06	0.25	0.73	0.43	0.25	1.29	0.09	0.30	0.00			5.39
Grand Total	670	782.76	650.76	929.59	1025.47	840.24	805.39	746.89	2103.26	919.11	1100.94	193.16	10097.56

Table 3: Summary of Sales Tax and Customs Duty forgone by major sectors (Top 50 units) under various Fiscal Incentives for the period January 2008 to February 2018 (Amount in Nu. million)

SI No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
	Service													
1	Druk Air Corporation Limited	C10-005-35	30.03	59.70	56.93	205.30	44.52	53.98	64.02	1136.44	110.40	17.75	0.76	1779.83
2	Bhutan Telecom Limited	C10-006-5X	84.14	85.04	69.50	39.59	60.68	212.30	93.89	208.78	100.82	140.18	3.98	1098.89
3	Bhutan Power Corporation Limited	C10-008-36	54.83	98.79	249.26	59.57	173.06	58.16	57.25	35.86	31.32	252.49	0.54	1071.13
4	Tashi Infocomm Limited	C10-009-66	32.31	43.33	20.21	33.72	104.47	16.69	17.54	40.11	108.98	156.36	56.31	630.01
5	Tashi Air Private Limited	C10-015-35				57.39			0.03	20.68	14.20	83.19	13.93	189.42
6	Bhutan Broadcasting Services Corp Ltd	C10-009-24	16.08	99.16	8.04	3.12	0.00	8.28	3.99	9.47	2.53	2.37		153.04
7	Royal Bhutan Helicopter Service Ltd	RAC00248								82.35				82.35
8	Druk Com Private Enterprise	DAB08983	4.28	4.87	0.17	0.07	0.15	0.10	0.82	6.98	1.17	1.20	0.08	19.90
9	Xpress Car Wash	250-260-71/TH02								1.78				1.78
10	Bhutan Stone Aggregates Factory	101-894-77/TH01	0.09		0.87					0.21				1.17
11	S. T. N Engineering Works	350-348-95/PR01					1.04							1.04
12	K. W. R. T Engineering	101-708-2X/PR05				0.37			0.67					1.04
13	KMT press	101-208-69/TH01	0.88											0.88
14	Phama Printing & Publishers	100-892-85/TH01		0.69										0.69
15	Sparkle & Twinkle (ST) Auto Spa	100-496-7X/TH02					0.64							0.64
16	Yangki Automobiles Workshop	100-839-28/TH01	0.15	0.22				0.09						0.46
17	Druk Arts & Rubber Stamps	101-815-98/TH01							0.07		0.17	0.17		0.42
18	Etho Metho Cable Service	151-480-42/TH02	0.08	0.09	0.14	0.02								0.33
19	Nano	101-958-03/TH01									0.19	0.12		0.31
20	Druk Photo Lab	103-219-71/TH01								0.24		0.04		0.28
21	Green Stones And Aggregates	250-380-54/SJ02								0.27				0.27
22	Samphelling Catering Unit	100-953-86/TH02			0.23									0.23
23	Bhutan Printing Solutions	102-189-3X/TH02								0.10	0.07	0.02		0.19
24	U S D Mobile Green Tech Car Wash	103-981-80/TH01							0.17					0.17
25	Riinz Auto Car Wash	104-016-41/TH01						0.16						0.16
26	Tsho Ling Press	101-900-65/TH03						0.00			0.15			0.15
27	Tshela Cable Service	100-818-57/PG02	0.03		0.07	0.01					0.02	0.01		0.14
28	S. T Cables	300-585-83/SJ01			0.11									0.11
29	Royal Thimphu Golf Club Restaurant & Bar	102-146-85/TH01		0.11										0.11
30	Baan Thai Restaurant & Food Centre	101-901-46/TH03	0.10											0.10

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SI No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
31	Ugyen Photocopy Centre	101-267-65/TH01	0.10											0.10
32	Bhutan Tyre Retraders	152-513-66/PG01	0.09											0.09
33	Mezze	101-167-01/TH08			0.05	0.04								0.08
34	Lugar Theatre	101-370-46/TH01									0.08			0.08
35	P. T Pringting & Publishing (Printing Press)	101-734-43/TH03			0.08									0.08
36	Hing Sang Sang Dry Cleaning And Laundry	400-715-73/TH02										0.08		0.08
37	TD MEtho Cable Service	100-989-19/PR03			0.04				0.04					0.08
38	Pelwang Colour Lab	100-840-54/TH01	0.02						0.02			0.04		0.08
39	United Printing Press	104-941-6X/TH01									0.03	0.04		0.08
40	Yoedpame Studios	104-923-31/TH01								0.07				0.07
41	Pema Tyres	300-145-25/SJ01		0.05					0.01	0.02				0.07
42	Lekey Cable Network	101-124-32/TH01	0.01	0.03	0.02	0.00		0.00						0.07
43	Nima Lotey Fiber Services	103-141-47/TH01								0.03	0.03			0.06
44	Sigma Cable Service	100-221-84/PR01			0.03	0.01				0.01				0.05
45	Fine Arts & Rubber Stamps	101-894-20/TH02										0.04		0.04
46	Khandu Dry Cleaning	103-861-51/TH03									0.04			0.04
47	S K D Cable T V Services	200-062-48/SM02				0.01				0.03				0.04
48	Yoez Graphic	101-400-26/TH01					0.04							0.04
49	Ghaki Phuntsho Cable	400-355-21/MG03							0.03	0.00	0.00			0.04
50	11 Arts Prints & Rubber Stamps	103-982-3X/TH01							0.03					0.03
	Service Total		223.23	392.06	405.75	399.22	384.60	349.75	238.57	1543.43	370.22	654.11	75.60	5036.54
	Manufacturing													
1	Army Welfare Project (Gelephu Distillery)	C40-000-16	49.89	10.85	18.84	20.63	15.96	91.34	98.52	152.80	107.65	154.49	1.45	722.42
2	Bhutan Metal Private Limited	C20-002-97	10.65		32.48	185.49	113.90	41.35	11.38	0.61				395.86
3	R S A Private Limited	C20-001-25	28.22	21.82	26.60	41.25	48.30	36.73	69.06	24.20	54.64	19.61	3.15	373.58
4	Yarab Private Limited	C20-002-76	10.89	23.15	91.11	8.90	14.87	30.06	55.42	57.78	43.73	10.39	13.64	359.94
5	Rangshar Industries Pvt Ltd	C20-003-17	10.23	39.76	104.57	130.84	61.60							347.00
6	Army Welfare Project (Samtse Distillery)	C30-000-21	0.03				0.82	0.10	0.09	30.62	70.02	65.58	48.79	216.06

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SI No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
7	Bhutan Health Food Products Ltd	C20-004-73	182.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			182.47
8	Zimdra Foods Private Limited	C20-006-70				14.47	0.87	0.71	18.57	27.78	26.59	49.17	19.51	157.66
9	Bhutan Cable Industries Limited	C20-004-26	6.76	23.25	38.98	34.78	41.89	0.00	0.00	0.00	0.00			145.66
10	Bhutan Ferro Alloys Limited	C20-000-79	13.65	12.81	12.20	13.04	14.59	18.08	15.75	8.17	21.46	11.01	2.98	143.74
11	Ugen Ferro Alloys Pvt Ltd	C20-004-68	5.27	0.60	2.08	4.33	13.02	23.09	17.40	18.71	29.56	10.60	1.56	126.22
12	S K W- Tashi Metals & Alloys Pvt Ltd	C20-006-23		17.09	52.16	16.97	1.12	5.46	9.51	5.34			0.52	108.17
13	Singye Vanaspati	TH/215(4)	91.02											91.02
14	Army Welfare Project (Phuentsholing)	C20-000-0X		0.00			0.02	0.13	0.31	72.22	1.88	2.15	2.40	79.11
15	K L S Wires & Cables Pvt. Ltd	100-864-14/PG04	0.02	27.42	49.48	0.00	0.00	0.00	0.00	0.00	0.00			76.92
16	Soenam Yangchuk Pvt Ltd	C20-004-31	3.29		36.58	5.43	8.41			0.89	1.73	2.00	0.03	58.36
17	Druk Wang Alloys Limited	C20-004-05	2.55	0.25	0.46	0.15	1.99	6.82	10.52	6.21	12.78	0.37	0.74	42.83
18	Ice Beverages Pvt. Ltd	C30-001-51									30.77	0.19	0.03	30.99
19	Dungsam Cement Corporation Ltd	C50-001-25					28.94		1.05			0.05		30.04
20	Lhaki Steels & Rolling Pvt Ltd	C20-004-94	2.75	0.05					2.69	0.42	6.93	16.56		29.40
21	Kingyal Coke & Chemicals	101-200-72/PG05				27.86	0.88							28.75
22	Bhutan Silicon Metal Private Ltd	C20-006-02				0.14			13.93	9.54	1.88	0.69		26.18
23	T & K Wood Working Centre	100-998-17/TH01					8.70	13.99						22.69
24	Druk Gyp products & Chemicals Ltd	C50-001-67							0.10	16.88	2.70	1.52		21.21
25	Pelden Enterprise Limited	C20-004-52						7.26	7.20	4.00	1.36	0.32	0.53	20.67
26	Ls Cables & System Limited	TH/TR/85										19.60		19.60
27	Hayate Raman Manufacturing & Production Service	104-939-06/TH01									18.20			18.20
28	Bhutan Brewery Pvt Ltd	C20-003-01	1.10	0.53	0.21	0.21	0.00	3.31	1.37	1.40	4.81	2.46	0.27	15.66
29	Bhutan Ferro Industries Ltd	C20-004-52	6.57	0.29	0.53	4.22	3.78	0.00						15.39
30	K. K Steel Private Limited	C20-004-89	0.07	0.02							4.14	8.80	1.15	14.19
31	Quality Gas Private Limited	C20-005-82	10.89	0.01	0.01		0.13							11.05
32	Neethsel Private Limited	C20-008-20					0.11	1.75	0.43	0.46	1.62	6.61		10.98
33	Kinjore Brewery Private Limited	C20-008-83								10.37	0.54			10.91
34	Saint Gobain Ceramic Materials Bhutan Pvt Ltd	C20-005-35	8.58	0.72			1.34	0.06				0.14		10.84
35	Lhazey Preform & Closure	152-173-68/SM01										10.29		10.29
36	Druk Ferro Alloys Limited	C20-003-59	3.95	0.23	0.12	1.08	0.14				3.34	0.01	1.16	10.04

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SI No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
37	Bhutan Fruit Products Pvt Ltd	C30-000-16	2.36	0.51	0.80	1.87	1.62	2.57		0.02				9.75
38	Bhutan G R C	C10-008-62	1.08	0.58	0.67	1.02	1.39	1.80	0.70	0.02	0.36			7.63
39	Adruka Private Limited	C10-019-92						0.73	2.68	3.31				6.72
40	Bhutan Centennial Distillery	C40-000-37			3.89	2.59	0.03							6.51
41	Yarkay Group Private Limited	C20-002-60										4.99	1.47	6.46
42	Ser Bhum Microbrewery	100-203-56/TH02									6.25			6.25
43	Singye Group Of Companies Pvt Ltd	C10-007-74			0.00				0.02		6.01			6.03
44	Lhaki Pole & Allied Industries	101-021-50/SM05	2.18	3.12										5.30
45	Bhutan Ecolite Brix Private Limited	C20-009-50										4.90		4.90
46	Kuensel Corporation	C10-005-40	0.06	0.18	0.48	3.04	0.22	0.23	0.04	0.00				4.26
47	Koufuku International Pvt Ltd	C70-000-21							0.10	0.07	3.67			3.84
48	Kimpex Private Limited	C20-004-47		1.14	0.66	0.45	1.52							3.76
49	Kenpa Private Limited	C20-003-43	0.00	0.02	0.20	0.00	0.01	0.00	0.04	0.71	1.37	0.74	0.37	3.46
50	Tashi Beverages Ltd	C20-005-61	0.41	0.28	1.64	0.77		0.22		0.00	0.01			3.34
	Manufacturing Total		454.97	184.69	474.72	519.53	386.19	285.79	336.89	452.54	464.01	403.25	99.74	4062.32
	Tourism (Hotel)													
1	Bhutan Hotels Pvt Ltd (Le Meridien, Thimphu)	C10-013-85	0.00	0.00	0.00	0.00	0.56	6.91	55.52	17.10	0.64			80.72
2	Bhutan Ventures Hospitality Pvt Ltd	C10-021-51								4.91	0.24	15.22	5.07	25.44
3	Manidheepa- Mohsin Hotels & Resort Pvt Ltd (Le Meridien, Paro)	MAC00043	0.00	0.00	0.50	5.76	0.25	2.81	3.07	7.49	3.46	1.11		24.45
4	Himalayan Safaris Lodges Pvt Ltd	C10-013-22			0.70		0.86	13.91		1.43				16.91
5	Bhutan Eco Ventures Private Limited	C10-007-48	0.66	2.01			7.32							9.98
6	R K P O Resort	102-158-01/TH04	0.00	0.00	0.00	0.00	0.84	1.69	1.18	5.60	0.00			9.30
7	Ariya Private Limited	C10-017-06	0.00	0.00	0.00	0.00	0.00	0.46	4.98	2.15	0.00			7.58
8	Terma Linca	101-917-42/TH02	7.38	0.13										7.51
9	Bhutan Resort Private Limited	C10-008-78	3.95		0.11	1.52		1.09	0.07					6.74
10	The Zone Executive Suites	100-969-43/TH06	0.00	0.00	0.00	0.00	0.00	0.28	5.51	0.19	0.00			5.98
11	Druk Hotel	152-024-72/PG03	0.00		2.69	1.58	0.55	0.34					0.45	5.61
12	Tashi Namgay Hotel	150-955-65/PG08					0.25	0.01	1.84	0.08		3.16		5.34
13	Hotel Norkhil	100-330-43/TH03										1.13	3.27	4.41
14	Bhutan Boutique Hotel	100-234-20/TH04							3.78					3.78

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15	Hotel Jomolhari	100-840-08/TH06		0.20		0.11	0.38	2.86						3.55
16	Haven Resort Private Limited	C60-000-16	0.00	0.00	0.24	3.05	0.00	0.01	0.00	0.00	0.00			3.30
17	Hotel Pedling	100-385-24/TH01		0.53		0.84	0.84		1.03					3.23
18	Namgay Heritage Hotel	100-936-78/TH07	0.66	0.26	0.00	0.00	0.14	2.03	0.00	0.03	0.00			3.12
19	Tashi Namgay Resort	150-955-65/PR03	0.40	0.00	0.00	0.00	0.46	0.00	0.26	1.53	0.00			2.67
20	Hotel B E C	104-408-63/TH02						0.57	1.87	0.03				2.47
21	Zhiwaling Hotel	101-015-98/PR04	1.01	0.04	0.01	0.03	0.55	0.02					0.75	2.42
22	Dorji Elements Hotel	100-505-57/TH01	0.00	0.00	0.00	0.00	0.00	2.37	0.02	0.00	0.00			2.39
23	Drukchen Hotel	100-847-20/PR03	0.00	0.00	0.00	0.00	2.37	0.00	0.00	0.00	0.00			2.37
24	East West Company Private Ltd	C10-010-63							0.14	0.04	2.08			2.27
25	Hotel Riverside***	100-814-16/TH03							2.00	0.24				2.24
26	Yu - Gharling Resort	250-260-71/BM02	0.00	2.10	0.02	0.00	0.00	0.03	0.00	0.00	0.00			2.15
27	Drubchhu Resort	101-230-34/TH03	0.00	0.00	0.00	0.00	0.06	1.85	0.21	0.00	0.00			2.11
28	Hotel Tashi Yoedling	100-146-96/TH02	0.00	0.00	0.00	0.00	0.00	0.00	0.11	1.96	0.00	0.01		2.08
29	Leksol Hotel	101-119-75/PG03						1.95						1.95
30	Hotel Gakyil	101-125-45/TH01	0.00	0.00	0.00	0.00	0.21	0.29	1.41	0.00	0.00			1.91
31	Hotel Norbuling	101-320-48/TH02	0.00	0.00	0.00	0.00	0.00	1.88	0.01	0.00	0.00			1.89
32	Kisa Villa	101-185-61/TH05								0.01	0.52	1.34		1.87
33	Hotel Tara Phendeyling	100-905-64/TH10							0.63	1.12	0.10			1.86
34	Peaceful Resort	102-358-8X/TH01	0.35			0.03	0.02			1.43				1.83
35	Dechen Hotel	100-857-70/TH03									1.79			1.79
36	Hotel Dragon Roots	100-966-54/TH03	0.15	0.05	0.06	1.51								1.77
37	Paro Village Lodge	102-133-92/PR02			0.24			0.39	0.32	0.81				1.76
38	City Hotel	100-335-58/TH06								0.80	0.95	0.01		1.76
39	View Point Resort	101-800-19/BM01			1.10	0.51	0.09							1.70
40	Hotel Ser-Nya	100-181-15/TH01	0.00	0.00	0.00	0.00	0.00	1.58	0.00	0.00	0.00			1.58
41	Nak-Sel Boutique Hotel and Spa Pvt Ltd	C60-000-21	0.00	0.00	0.21	0.48	0.00	0.00	0.70	0.18	0.00			1.57
42	Kunzang Zhing Resort	102-438-9X/TH01			0.51	0.08	0.39	0.52						1.49
43	Ugyen Phendeyling Resort	350-210-44/PR01		1.49										1.49
44	Tandiling Resort	350-162-9X/PR01	0.02	0.11		0.62	0.74							1.49
45	Khang Residence	100-388-45/TH02	0.00	0.00	0.00	1.11	0.01	0.00	0.02	0.01	0.28			1.44

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46	Hotel Tlt	300-171-31/SJ01		0.00				1.43						1.43
47	Hotel Galingkha	GAC00064			1.25	0.10								1.35
48	Druk Hote (TCC)	100-977-60/PG12		0.95	0.20		0.19							1.34
49	Dechen Hill Resort	100-859-00/TH02	0.49						0.86					1.34
50	Bhutan Ga Me Ga Hotel	101-571-59/PG01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.44	0.89			1.33
	Tourism (Hotel) Total		15.08	7.86	7.86	17.31	17.07	45.26	85.53	47.59	10.96	21.98	9.54	286.04
	Health													
1	Ministry of Health	M05	35.33	14.50	19.51	3.24	4.64	34.89	8.40	5.72	2.72	0.92	0.00	129.86
2	Drugs, Vaccines and Equipment Division	M05D02V02	0.96	3.85	2.45	34.73	1.09	6.63	1.47					51.18
3	DMSHI,MoH	(blank)							2.73	1.71	3.86	0.67		8.97
4	MSPD,MoH	(blank)							0.85	2.43	0.53	0.35		4.16
5	Department of Medical Services, MoH	(blank)						0.89	0.02			2.86		3.77
6	JDWNRH	(blank)							0.37	1.67	1.45	0.10		3.59
7	Ngangpa Pharmacy and Medical Equipments	100-219-6X/TH01				0.89	1.48	0.34						2.70
8	Medical Supply Depot	M05D02V06							0.01		0.08	2.06		2.15
9	Ugen Medical Store	100-999-44/TH15				0.25	1.37	0.13		0.00				1.74
10	Department of Health, MoH	M05D02						0.35	0.24					0.59
11	Kuenphen Medical Shop	(blank)						0.06	0.27					0.33
12	Kmt Pharmaceutical And Medical Supplies	101-208-69/TH06									0.18			0.18
13	Druk C Wang Pathology	152-044-23/PG01	0.11			0.01								0.12
14	KMT Medical & Equipments	(blank)						0.11						0.11
15	Phagchhog Diagnostic Center	101-064-51/SJ07								0.09				0.09
16	Menjong Diagnostic Centre Pvt Ltd	MAC00089									0.08			0.08
17	Namsey Medical Supplies	NAB04101								0.00				0.00
	Health Total		36.39	18.35	21.96	39.11	8.58	43.39	14.35	11.63	8.90	6.96	0.00	209.63
	Tourism (Travel Agent)													
1	X-plore Bhutan	101-694-91/TH01	0.40	0.24	0.28	4.54	0.42		1.70	0.71	0.05			8.34
2	Bhutan Tourism Corporation Ltd	C10-003-17	0.21	0.86	0.04	0.10			0.25	2.52	3.05			7.02

Table 3: Summary of Sales Tax and Customs Duty forgone by major sectors (Top 50 units) under various Fiscal Incentives for the period January 2008 to February 2018 (Amount in Nu. million)

Sl No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
3	Lotus Adventures Bhutan	100-888-45/TH03	0.01	0.01		0.06				1.25	0.09			1.42
4	Druk Eye Tours & Travels	DAB18759											1.28	1.28
5	I Passage To Bhutan	350-345-42/PR01						0.62						0.62
6	Druk Odiyana Tours & Treks	DAB17492										0.61		0.61
7	International Treks & Tours	C10-008-20			0.37	0.07								0.44
8	Bhutan Dhungling Adventures	103-976-77/TH01							0.41	0.01				0.42
9	Sakten Tours & Treks	100-829-24/TH02					0.03	0.29	0.09					0.41
10	Gangri Tours & Travel	100-368-16/TH01				0.07	0.03	0.14	0.16					0.40
11	Alaya Expeditions	100-246-18/TH01								0.38				0.38
12	Rainbow Travels	TH\113(3)	0.12	0.25										0.37
13	Wind Horse Tours And Treks	101-063-17/TH01	0.03	0.14	0.19									0.36
14	Mercury Bhutan Travels	103-300-22/th01									0.35			0.35
15	Bhutan Trekking And Hiking Services	102-806-34/TH01				0.33								0.33
16	Lhomen Tours And Trekking	101-120-48/TH01	0.14		0.08	0.10								0.32
17	Samyued Bhutan Tours & Travel	102-501-37/TH02							0.27					0.27
18	BHUTAN SCENIC TOURS	101-030-41/TH02				0.26								0.26
19	Bhutan Wilderness Travels	101-905-7X/TH01			0.00	0.00					0.23			0.23
20	K U N T U G Y U	102-740-29/TH02							0.23					0.23
21	Snow Leopard Trekking Company	101-002-34/TH01		0.21										0.21
22	Bhutan Travel Club	100-811-98/TH03								0.21				0.21
23	Spirit Bhutan Tours	350-363-31/PR01						0.18						0.18
24	Blue Poppy Tours & Treks	101-962-43/TH01					0.17							0.17
25	Bhutan Birding & Heritage Travels	101-045-42/TH01	0.08		0.07									0.16
26	Bhutan Travel Adventures	102-359-46/TH01					0.15							0.15
27	Druk Asia Tours & Treks	102-325-9X/TH02								0.15				0.15
28	Dharma Adventures Bhutan	100-481-08/TH01				0.09					0.06			0.15
29	Norbu Bhutan Travel	102-133-92/TH01		0.06		0.09								0.15
30	Zhidey Bhutan Tours & Treks	100-833-25/TH01	0.07	0.07										0.15
31	Bhutan Ri- La Expeditions	102-122-22/TH02								0.14				0.14
32	Across Bhutan	103-423-8X/TH01					0.13							0.13
33	Yangphel Adventure Travels	101-015-98/TH01				0.13								0.13
34	Bhutan Swallowtail Tours & Travels	250-250-46/th01										0.13		0.13

Table 3: Summary of Sales Tax and Customs Duty forgone by major sectors (Top 50 units) under various Fiscal Incentives for the period January 2008 to February 2018 (Amount in Nu. million)

SI No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
35	Rainbow Tours & Treks	100-826-03/TH02		0.12										0.12
36	Bhutan Travellers	101-204-03/TH01	0.06	0.06										0.11
37	Lhamo Jordan Tours & Treks	101-909-18/TH01			0.11									0.11
38	Nature Tourism Bhutan	100-803-56/TH02					0.11							0.11
39	Yana Expeditions	101-162-04/TH01	0.07	0.03		0.00								0.10
40	Heavenly Bhutan Travels	102-975-27/TH01							0.10					0.10
41	Keys To Bhutan	101-037-00/th01				0.10								0.10
42	Illuminating Tours	103-299-88/TH01							0.09					0.09
43	Adventure Trekking Club	101-238-13/TH01									0.07	0.02		0.09
44	Sakteng Tours & Treks Limited	C10-008-15							0.09					0.09
45	Bhutan Vedic Tours & Treks	101-298-61/TH02	0.09											0.09
46	Namsey Tours & Adventures	101-093-00/TH01				0.09								0.09
47	Bhutan Travel Bureau	101-025-38/TH03			0.08									0.08
48	Himalayan Widerness Adventure Travels	102-407-86/TH01		0.08										0.08
49	Yeong Travel	350-344-54/PR01				0.08								0.08
50	Bhutan Green Travel	103-440-66/TH01								0.07				0.07
	Tourism (Travel Agent) Total		1.28	2.14	1.22	6.12	1.05	1.24	3.39	5.44	3.89	0.75	1.28	27.81
	Transport													
1	Dramzop Transport Services,Thimphu	(blank)		0.03	0.13		0.29	0.17		0.41		0.19		1.21
2	Samden Vehicle, Phuentsholing	(blank)			0.36	0.40	0.14	0.21						1.12
3	Dophu Travels,Phuentsholing	(blank)		0.16	0.43	0.30								0.89
4	Samden Vehicles,Thimphu	(blank)		0.09		0.14	0.08	0.14	0.18					0.63
5	Bumpa Transport Services,Thimphu	(blank)				0.16			0.36					0.51
6	Pelyab Transport,Norbu Lhada Tshering , Thimphu	(blank)	0.24											0.24
7	Manager(TATA)STCBL Thimphu	(blank)				0.23								0.23
8	Jampel Norzang Transport,Lhuntse	(blank)										0.22		0.22
9	Rinchen Transport Services, Pemagatshel	(blank)										0.21		0.21
10	Dhug Transport Service,Mongar-Trashigang	(blank)									0.20			0.20

Table 3: Summary of Sales Tax and Customs Duty forgone by major sectors (Top 50 units) under various Fiscal Incentives for the period January 2008 to February 2018 (Amount in Nu. million)

SI No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
11	K. Wangyel Transport ServiceThimphu	(blank)									0.20			0.20
12	Bumpa Transport,Gempo Dorji, Thimphu	(blank)							0.19					0.19
13	Dungkhar Transport Service, Sonam Phuntsho, Gelephu	(blank)								0.18				0.18
14	Karmaling Transport, Rinzin Sherpa, Dagana	(blank)										0.17		0.17
15	Chimi Dolma Transport,Punakha	(blank)						0.17						0.17
16	Dawa Transport Service, Tsirang,Chemith Lepcha	(blank)										0.17		0.17
17	Sangay Transport Service,Gelephu	(blank)									0.16			0.16
18	Trayang Transport, Mongar	(blank)								0.16				0.16
19	Tobgay Public Transport Service, Sarpang	(blank)							0.16					0.16
20	Lham Dorji Transport,Gelephu	(blank)										0.16		0.16
21	Lhakpa Transport, Wangdue	(blank)					0.12	0.03						0.15
22	Sernya Transportation,Mr. Karma Tshering,Dagana	(blank)								0.15				0.15
23	Bhutan Transport Service, C/o Mr. Sonam Gyeltshen, Jomotshang, Samdrupjongkhar	(blank)								0.14				0.14
24	Sernya Transport Services	(blank)		0.13										0.13
25	Sernya Transport Services, Mr. Subash Biswa,Thimphu	(blank)	0.12											0.12
26	Sernya Transport Service,Rinchin Pelzang, Wangdi	(blank)	0.12											0.12
27	kuenphen Transport,Tshimasham	(blank)						0.12						0.12
28	Dhug Transport Services, Paro	(blank)		0.12										0.12
29	Pelyab Transport,Chimi Gyeltshen,Thimphu	(blank)	0.12											0.12
30	Dhug Transport,Mr. Chopel, Thimphu	(blank)	0.12											0.12
31	Sernya Transport Service, Thimphu	(blank)		0.09										0.09

Table 3: Summary of Sales Tax and Customs Duty forgone by major sectors (Top 50 units) under various Fiscal Incentives for the period January 2008 to February 2018 (Amount in Nu. million)

SI No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
32	Chimi Transport,Phuentsholing	(blank)				0.08								0.08
33	Meto Transport (Tenzin Drukpa)C/O Chima Transport Phuentsholing	(blank)					0.07							0.07
34	Dungkar Transport, Zhemgang	(blank)			0.06									0.06
35	Sernya Transport Service,Haa	(blank)			0.06									0.06
36	Pelyab Transport Service, Thimphu	(blank)		0.05										0.05
37	Sangay Transport Service, Thimphu	(blank)						0.04						0.04
38	Dramzop Transport,Samddrup Jongkhar	(blank)		0.04										0.04
39	M/s Dungkar Transport,Passanger Transport	(blank)			0.04									0.04
40	M. B Transport Service,Sunkosh, Phuntsholing	(blank)								0.04				0.04
41	U Dee Transport,Thimphu	(blank)						0.04						0.04
42	M/s Dungkar Transport,Passanger Transport	(blank)			0.03									0.03
43	M/s Sernya Transport,Wangdue	(blank)			0.03									0.03
44	Passanger Transport,Mr.Tshering Dorji	(blank)			0.03									0.03
45	Khorlo Transport,Mr. Jampel,	(blank)		0.03										0.03
46	M/s Drangzop Transport,Samtse	(blank)					0.02							0.02
	Transport Total		0.72	0.74	1.17	1.31	0.74	0.93	0.89	1.08	0.57	1.12		9.25
	Education													
1	Na Zhi Ra Ma Private Limited (Pelkhil High School)	C10-010-9X			0.32	0.06				0.81				1.19
2	Gyelpozhing College, Mongar	(blank)										1.12		1.12
3	Fablab Bhutan Training Institute	102-833-21/TH02										1.03		1.03
4	Chencho School Bus Service, Bondey, Paro.	(blank)							0.51					0.51
5	Druk School, Hang Gedaphu, Thimphu	151-006-07/TH01	0.13			0.34								0.47
6	Losel Gyatsho Academy	100-777-39/GP06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.45		0.45
7	Tenzin Higher Secondary School	350-104-35/PR01	0.00	0.00	0.12	0.00	0.32	0.00	0.00	0.00	0.00			0.44
8	Jampel Higher Secondary Schhol	JAB00372	0.00	0.00	0.00	0.00	0.00	0.33	0.00	0.00	0.00			0.33

Table 3: Summary of Sales Tax and Customs Duty forgone by major sectors (Top 50 units) under various Fiscal Incentives for the period January 2008 to February 2018 (Amount in Nu. million)

Sl No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
9	Deki School Changzamtog, Thimphu	100-032-05/TH04							0.14	0.19				0.32
10	Reldri Higher Secondary School Phuentsholing	(blank)			0.13	0.17								0.31
11	Bayta Primary School, Wangduephodrang	(blank)								0.25				0.25
12	Utpal Junior, Paro	UAB04561	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.00			0.20
13	Mongar Higher Secondary School,Mongar	(blank)								0.20				0.20
14	Martshala MSS	(blank)											0.20	0.20
15	Thuksel Primary School,Tshendona, Paro	TAB38801									0.19			0.19
16	Lhuntse Higher Secondary SchoolLhuntse	(blank)											0.17	0.17
17	Little Dragon School,Thimphu	LAB00136									0.16			0.16
18	Dechen Primary School, Samdrup Jongkhar	DAB10258								0.16				0.16
19	Sherub Reldri Higher Secondary School	100-357-24/MG01	0.00	0.00	0.00	0.00	0.15	0.00	0.00	0.00	0.00			0.15
20	Computer & Management Institute	100-986-83/PG02	0.00		0.14									0.14
21	Kelki Higher Secondary School,Thimphu	KAB00193	0.13											0.13
22	Phuensum Primary School, Thimphu	(blank)					0.12							0.12
23	Gedu Higher Secondary School Chukha	(blank)				0.12								0.12
24	Royal Thimphu College	100-322-97/TH01	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00		0.08	0.11
25	Yoezerling Higher secondary School	YAB00575	0.00	0.00	0.11	0.00	0.00	0.00	0.00	0.00	0.00			0.11
26	Thimphu Pry School	101-893-57/TH03					0.10							0.10
27	Zhoennu Rigphel Early learning centre	400-440-06/MG01	0.00	0.00	0.00	0.00	0.07	0.00	0.00	0.00	0.00			0.07
28	Kids "R" Kids Day Care Centre,Bajothang Wangdue Bhutan	KAB16318				0.07								0.07
29	Mother Care Early Learning Day Centre,Phuentsholing	152-847-44/PG01				0.06								0.06
30	The Early Learning Centre	100-966-08/TH01						0.03						0.03

Table 3: Summary of Sales Tax and Customs Duty forgone by major sectors (Top 50 units) under various Fiscal Incentives for the period January 2008 to February 2018 (Amount in Nu. million)

SI No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
31	Nima High School	101-029-08/TH01	0.00							0.02				0.02
32	Goenkha Pangna School	101-919-9X/TH01				0.02								0.02
33	Yum Thuji Zams Community Pry School	100-999-44/TH16			0.02									0.02
	Education Total		0.27	0.00	0.84	0.87	0.76	0.36	0.65	1.83	0.35	2.59	0.45	8.97
	ICT													
1	Thimphu Tech Park Pvt Ltd	C10-012-08	0.00	0.00	0.51	3.71	4.09	0.34	0.12	0.11	0.03			8.92
2	Scan Cafe Pvt Ltd	SAC00219	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00			0.01
	ICT Total		0.00	0.00	0.51	3.71	4.09	0.34	0.13	0.11	0.03			8.94
	Film and Media													
1	Systemax Audio Visual	100-973-37/TH01	0.13	0.13	0.20				0.05					0.52
2	Tee Dee Audio Visual	100-893-02/TH02			0.41									0.41
3	Bhutan Films	102-643-18/TH01								0.30				0.30
4	Bhutan Himalayan Pictures	100-086-37/TH01				0.24								0.24
5	City Cinema, Thimphu	100-363-8x/TH03					0.18							0.18
6	Yangchen Pictures	101-403-79/TH02				0.11								0.11
7	Trowa Theatre And Entertainment Centre	100-876-19/TH04	0.10	0.01										0.11
8	Entertainment centre	100-976-19/TH04	0.07	0.02										0.09
9	Kuenwang Yoesel Production	100-953-47/TH02		0.07										0.07
10	T. G Media & Infotainment	100-473-12/TH01			0.06									0.06
11	Jigdrel Entertainment Centre	100-813-74/TH01	0.03	0.03										0.06
12	Karma Bumzang Films	101-059-55/TH03				0.05								0.05
13	Rabsell Media Services	100-971-36/TH07	0.04											0.04
14	Samten Pictures	101-428-98/TH01			0.03									0.03
15	Yarkay Production	150-662-09/TH04							0.03					0.03
16	Melody Multimedia Studio	100-984-36/TH01	0.02											0.02
17	Kin Den Entertainment	102-123-03/TH01			0.01									0.01
	Film and Media Total		0.40	0.25	0.73	0.40	0.18	0.00	0.09	0.30	0.00			2.34

*** Fiscal Incentives availed by Hotel Riverside is under ACC investigation

Table 4: Summary of Income Tax forgone(above Nu. 1 million) by major sectors under various Fiscal Incentives for the period January 2008 to February 2018 (Amount in Nu. million)

Sl No	Sectors/Name of the unit	TPN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
	Manufacturing													
1	Druk Wang Alloys Limited	C20-004-05	0.00	0.00	0.34	5.42	2.99	15.20	27.71	0.00	0.00			51.67
2	Ugen Ferro Alloys Pvt Ltd	C20-004-68	0.00	0.00	1.84	6.05	2.16	11.81	0.00	0.00	0.00			21.85
3	Bhutan Cable Industries Limited	C20-004-26	19.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			19.10
4	K L S Wires & Cables Pvt. Ltd	100-864-14/PG04	0.99	17.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00			18.49
5	RSA carb unit	C20-001-25	1.75	0.00	0.00	0.00	0.00	5.59	0.00	7.85	0.00			15.18
6	Kenpa Private Limited	C20-003-43	0.00	0.00	0.00	0.00	0.00	1.07	2.54	0.00	0.00			3.61
7	Bhutan G R C	C10-008-62	1.75	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00			3.53
8	Mega Pvt Ltd	(blank)	3.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			3.34
9	Handicrafts Emporium	(blank)	0.00	0.00	0.61	0.00	0.00	2.55	0.00	0.15	0.00			3.31
10	Bhutan Concrete Bricks(BAB04116)	BAB04116	0.00	0.00	0.00	0.00	0.79	1.48	0.00	0.00	0.00			2.28
11	JK Furniture	JAB08365	0.00	0.00	0.00	0.00	0.00	0.10	0.47	0.63	0.37			1.57
	Manufacturing Total		26.93	19.27	2.79	11.47	5.94	37.80	30.72	8.63	0.37			143.92
	Tourism (Hotel)													
1	Taj Tashi	100-985-31/TH02	0.00	0.00	0.00	6.26	14.30	18.77	0.00	2.17	30.05			71.54
2	Amankora,Punakha	C10-008-78	0.00	9.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00			9.99
3	Hotel Migmar	101-140-13/TH03	0.00	0.00	0.01	0.42	0.97	1.42	1.42	3.69	0.31			8.25
4	Tashi Namgay Resort	150-955-65/PR03	0.00	0.00	0.76	0.58	0.66	0.68	0.76	1.07	1.42			5.93
5	Tenzinling Resort	100-095-10/PR01	0.00	0.00	0.00	0.00	0.00	0.00	5.93	0.00	0.00			5.93
6	Namgay Heritage Hotel	100-936-78/TH07	0.00	0.00	1.87	0.13	1.01	0.38	0.00	0.00	0.00			3.39
7	Amankora,Gantey	C10-008-78	0.00	3.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00			3.22
8	Hotel Amodhara	HAB01741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.02	1.66			2.68
9	Bhutan Suites	101-025-38/TH10	0.00	0.00	0.78	1.19	0.00	0.00	0.00	0.43	0.00			2.40
10	Amankora,Paro	C10-008-78	0.00	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00			2.07
11	R S Hospitality Pvt Ltd (Dhensa Boutique Resort)	C10-022-60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.60	0.00			1.60
12	Bhutan Residence	101-041-97/PG03	0.00	0.00	0.00	0.01	0.62	0.16	0.32	0.11	0.33			1.56
13	Khang Residence	100-388-45/TH02	0.00	0.00	0.00	0.24	1.19	0.00	0.00	0.00	0.00			1.43
14	Hotel Kisa	KAB00977	0.00	0.00	0.20	0.16	0.29	0.44	0.14	0.00	0.00			1.24

Table 4: Summary of Income Tax forgone(above Nu. 1 million) by major sectors under various Fiscal Incentives for the period January 2008 to February 2018 (Amount in Nu. million)

	Tourism (Hotel) Total		0.00	15.28	3.63	8.99	19.04	21.85	8.58	10.08	33.78			121.22
	Education													
1	Royal Thimphu College	100-322-97/TH01	0.00	0.00	0.00	0.36	0.00	2.47	5.61	3.71	4.53			16.69
2	Tenzin Higher Secondary School	350-104-35/PR01	0.00	0.00	1.21	3.85	1.41	2.45	0.22	1.08	0.00			10.22
3	Kuendrup Higher Secondary School	KAB01111	0.00	0.00	0.00	1.63	2.65	2.85	0.00	1.24	0.12			8.49
4	Yoezerling Higher secondary School	YAB00575	0.00	0.00	0.00	0.00	0.66	1.53	1.48	1.79	2.03			7.49
5	Yoezerling Children House	YAB00593	0.00	0.00	0.00	0.00	0.00	0.29	0.47	0.45	0.17			1.38
6	Dungsam Academy	DAB01801	0.00	0.00	0.00	0.00	0.00	0.00	1.38	0.00	0.00			1.38
7	Kuen-Gaa Higher Secondary School	(blank)	0.91	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00			1.30
	Education Total		0.91	0.39	1.21	5.85	4.72	9.60	9.16	8.27	6.86			46.95
	ICT													
1	Thimphu Tech Park Pvt Ltd	C10-012-08	0.00	0.00	0.00	0.00	0.00	0.00	3.38	0.53	4.03			7.94
	ICT Total		0.00	0.00	0.00	0.00	0.00	0.00	3.38	0.53	4.03			7.94
	Service													
1	Bhutan Broadcasting Services Corp Ltd	C10-009-24	0.00	2.97	0.00	4.88	0.00	0.00	0.00	0.00	0.00			7.86
	Service Total		0.00	2.97	0.00	4.88	0.00	0.00	0.00	0.00	0.00			7.86
	Film and Media													
1	Bhutan Times Ltd	BAC00386	1.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			1.66
2	KDC Production	(blank)	0.00	0.00	0.00	0.00	0.00	1.29	0.00	0.00	0.00			1.29
	Film and Media Total		1.66	0.00	0.00	0.00	0.00	1.29	0.00	0.00	0.00			2.96

**Table 5: Summary of Sales Tax and Customs Duty forgone for Hotel Industry under Fiscal Incentives 2010
i.e. from 2.4.2010 to 31.12.2015 (Amount in Nu. million)**

Sl No	Name of the unit	TPN	For both initial and additional list of items from 2.4.2010 to 31.12.2015			For additional items only from 17.4.2013 to 31.12.2015			For initial items only from 2.4.2010 to 31.12.2015		
			ST	CD	Total	ST	CD	Total	ST	CD	Total
1	Bhutan Hotels Pvt Ltd (Le Meridien, Thimphu)	C10-013-85	19.23	60.85	80.09	11.94	48.76	60.71	7.29	12.09	19.38
2	Manidheepa- Mohsin Hotels & Resort Pvt Ltd (Le Meridien, Paro)	MAC00043	7.75	12.13	19.88	3.68	3.62	7.30	4.06	8.52	12.58
3	Himalayan Safaris Lodges Pvt Ltd	C10-013-22	3.00	13.92	16.91	1.12	6.38	7.50	1.87	7.53	9.41
4	R K P O Resort	102-158-01/TH04	1.57	7.74	9.30	1.05	5.16	6.22	0.51	2.57	3.08
5	Ariya Private Limited	C10-017-06	1.69	5.89	7.58	1.16	4.03	5.19	0.54	1.86	2.40
6	Bhutan Eco Ventures Private Limited	C10-007-48	1.11	6.21	7.32				1.11	6.21	7.32
7	The Zone Executive Suites	100-969-43/TH06	1.03	4.95	5.98	0.80	3.65	4.45	0.23	1.30	1.54
8	Druk Hotel	152-024-72/PG03	0.88	4.56	5.44	0.01	0.00	0.01	0.87	4.56	5.43
9	Bhutan Ventures Hospitality Pvt Ltd	C10-021-51	0.95	3.96	4.91				0.95	3.96	4.91
10	Bhutan Boutique Hotel	100-234-20/TH04	0.83	2.95	3.78	0.68	2.58	3.27	0.14	0.37	0.51
11	Hotel Jomolhari	100-840-08/TH06	0.76	2.58	3.34	0.07	0.36	0.43	0.69	2.22	2.91
12	Haven Resort Private Limited	C60-000-16	0.07	3.23	3.30				0.07	3.23	3.30
13	Bhutan Resort Private Limited	C10-008-78	0.80	1.98	2.79				0.80	1.98	2.79
14	Hotel Pedling	100-385-24/TH01	0.71	2.00	2.70				0.71	2.00	2.70
15	Hotel B E C	104-408-63/TH02	0.68	1.79	2.47	0.48	0.73	1.21	0.20	1.06	1.26
16	Dorji Elements Hotel	100-505-57/TH01	0.60	1.79	2.39	0.48	1.40	1.87	0.12	0.40	0.52
17	Drukchen Hotel	100-847-20/PR03	0.40	1.97	2.37				0.40	1.97	2.37
18	Tashi Namgay Resort	150-955-65/PR03	0.49	1.77	2.26				0.49	1.77	2.26
19	Hotel Riverside***	100-814-16/TH03	0.55	1.69	2.24	0.48	1.21	1.69	0.08	0.48	0.55
20	Namgay Heritage Hotel	100-936-78/TH07	0.46	1.74	2.20	0.24	1.46	1.70	0.22	0.27	0.49
21	Tashi Namgay Hotel	150-955-65/PG08	0.47	1.71	2.17	0.23	0.92	1.14	0.24	0.79	1.03
22	Drubchhu Resort	101-230-34/TH03	0.58	1.54	2.11	0.31	0.58	0.89	0.27	0.95	1.22

**Table 5: Summary of Sales Tax and Customs Duty forgone for Hotel Industry under Fiscal Incentives 2010
i.e. from 2.4.2010 to 31.12.2015 (Amount in Nu. million)**

SI No	Name of the unit	TPN	For both initial and additional list of items from 2.4.2010 to 31.12.2015			For additional items only from 17.4.2013 to 31.12.2015			For initial items only from 2.4.2010 to 31.12.2015		
			ST	CD	Total	ST	CD	Total	ST	CD	Total
23	Hotel Tashi Yoedling	100-146-96/TH02	0.55	1.52	2.07	0.48	1.11	1.58	0.08	0.41	0.49
24	Leksol Hotel	101-119-75/PG03	0.46	1.49	1.95	0.22	0.53	0.76	0.24	0.95	1.19
25	Hotel Gakyil	101-125-45/TH01	0.45	1.45	1.91	0.24	0.19	0.43	0.21	1.27	1.48
26	Hotel Norbuling	101-320-48/TH02	0.38	1.51	1.89	0.01	0.00	0.01	0.38	1.51	1.89
27	Paro Village Lodge	102-133-92/PR02	0.36	1.40	1.76	0.04	0.12	0.16	0.33	1.28	1.60
28	Hotel Tara Phendeyling	100-905-64/TH10	0.96	0.80	1.76				0.96	0.80	1.76
29	View Point Resort	101-800-19/BM01	0.38	1.31	1.70				0.38	1.31	1.70
30	Hotel Ser-Nya	100-181-15/TH01	0.23	1.34	1.58	0.20	1.10	1.31	0.03	0.24	0.27
31	Hotel Dragon Roots	100-966-54/TH03	0.23	1.34	1.57				0.23	1.34	1.57
32	Nak-Sel Boutique Hotel and Spa Pvt Ltd	C60-000-21	0.48	1.08	1.57	0.10	0.54	0.64	0.39	0.55	0.93
33	Kunzang Zhing Resort	102-438-9X/TH01	0.43	1.06	1.49	0.10	0.25	0.35	0.33	0.81	1.14
34	Peaceful Resort	102-358-8X/TH01	0.20	1.27	1.48				0.20	1.27	1.48
35	Hotel Tlt	300-171-31/SJ01	0.26	1.16	1.43				0.26	1.16	1.43
36	Tandiling Resort	350-162-9X/PR01	0.20	1.16	1.36				0.20	1.16	1.36
37	Hotel Galingkha	GAC00064	0.44	0.91	1.35				0.44	0.91	1.35
38	Khang Residence	100-388-45/TH02	0.34	0.82	1.15	0.02	0.00	0.02	0.31	0.82	1.13
39	Mandala Resort	100-951-53/PR03	0.33	0.77	1.11	0.17	0.45	0.62	0.17	0.32	0.49
40	Thimphu Towers	101-007-88/TH04	0.41	0.48	0.90	0.32	0.39	0.70	0.10	0.10	0.19
41	Bhutan Residence	101-041-97/PG03	0.11	0.76	0.87	0.05	0.33	0.38	0.06	0.43	0.49
42	Jamyang Resort	100-854-74/TH02	0.22	0.65	0.87				0.22	0.65	0.87
43	Dechen Hill Resort	100-859-00/TH02	0.14	0.71	0.86				0.14	0.71	0.86
44	Wangchuk Group of Companies	C10-012-4X	0.23	0.62	0.84	0.01	0.05	0.06	0.22	0.57	0.79
45	City Hotel	100-335-58/TH06	0.72	0.08	0.80				0.72	0.08	0.80
46	Bhutan Lodge	101-041-97/PG03	0.12	0.67	0.79				0.12	0.67	0.79
47	Lhaki Hotel	151-028-83/PG01	0.21	0.54	0.74	0.07	0.28	0.36	0.13	0.25	0.38

**Table 5: Summary of Sales Tax and Customs Duty forgone for Hotel Industry under Fiscal Incentives 2010
i.e. from 2.4.2010 to 31.12.2015 (Amount in Nu. million)**

SI No	Name of the unit	TPN	For both initial and additional list of items from 2.4.2010 to 31.12.2015			For additional items only from 17.4.2013 to 31.12.2015			For initial items only from 2.4.2010 to 31.12.2015		
			ST	CD	Total	ST	CD	Total	ST	CD	Total
48	Hotel Tashi Phuntsho	350-210-90/PR01	0.14	0.57	0.72				0.14	0.57	0.72
49	Hotel Zangtho Pelri	101-919-75/TH01	0.09	0.61	0.71	0.08	0.55	0.63	0.01	0.06	0.07
50	Wangmo Hotel & Bar	101-311-64/TH01	0.18	0.52	0.70	0.06	0.06	0.12	0.11	0.46	0.57
51	Yeedzin Guest House	100-920-57/TH01	0.26	0.41	0.67	0.14	0.15	0.30	0.12	0.25	0.37
52	Rinchenling Guest House	250-448-53/GP01	0.10	0.56	0.66				0.10	0.56	0.66
53	Udumwara Resort	101-413-65/PR04	0.18	0.47	0.65				0.18	0.47	0.65
54	Zhiwaling Hotel	101-015-98/PR04	0.19	0.41	0.60	0.02	0.00	0.02	0.17	0.41	0.58
55	Mountain Resort	250-281-99/BM03	0.18	0.43	0.61	0.07	0.03	0.10	0.11	0.40	0.51
56	Gyelsa Boutique Inn	100-644-24/TH01	0.22	0.39	0.61	0.13	0.14	0.27	0.09	0.25	0.34
57	Hotel Pema Karpo	100-852-80/TH04	0.06	0.49	0.55				0.06	0.49	0.55
58	Punatsangchhu Cottage	101-007-88/TH03	0.11	0.39	0.51				0.11	0.39	0.51
59	Bhutan Guest House	101-025-38/TH11	0.05	0.45	0.50				0.05	0.45	0.50
60	Chuniding Resort	101-670-60/TH01	0.06	0.43	0.49				0.06	0.43	0.49
61	Rochog Pel Hotel	100-865-41/TH05	0.07	0.41	0.49	0.06	0.29	0.34	0.02	0.13	0.15
62	Druk Deothjung Resort Private Limited	C70-000-16	0.46	0.00	0.46	0.25	0.00	0.25	0.21	0.00	0.21
63	Hotel Dewachen	101-015-98/TH04	0.09	0.36	0.45	0.03	0.09	0.12	0.06	0.26	0.33
64	Bhutan Ga Me Ga Hotel	101-571-59/PG01	0.44	0.00	0.44				0.44	0.00	0.44
65	The Valley Residence	101-827-92/TH01	0.40	0.00	0.40	0.40	0.00	0.40	0.00	0.00	0.00
66	Ravens Nest Resort	102-393-87/PR02	0.29	0.07	0.36	0.05	0.00	0.05	0.24	0.07	0.31
67	Tiger Nest Resort	100-856-43/TH02	0.05	0.28	0.33				0.05	0.28	0.33
68	Hotel Riverview	100-876-26/TH01	0.09	0.24	0.33				0.09	0.24	0.33
69	Tenzinling Resort	100-095-10/PR01	0.08	0.25	0.33	0.02	0.00	0.02	0.07	0.25	0.32
70	Vara	250-158-00/TH07	0.07	0.26	0.33				0.07	0.26	0.33
71	Lemon Grass Restaurant	100-775-84/TH05	0.05	0.24	0.30				0.05	0.24	0.30
72	Khangkhu Resorts	100-856-11/PR02	0.03	0.00	0.03				0.03	0.00	0.03

**Table 5: Summary of Sales Tax and Customs Duty forgone for Hotel Industry under Fiscal Incentives 2010
i.e. from 2.4.2010 to 31.12.2015 (Amount in Nu. million)**

Sl No	Name of the unit	TPN	For both initial and additional list of items from 2.4.2010 to 31.12.2015			For additional items only from 17.4.2013 to 31.12.2015			For initial items only from 2.4.2010 to 31.12.2015		
			ST	CD	Total	ST	CD	Total	ST	CD	Total
73	Gangtey Palace Hotel	350-100-65/PR01	0.07	0.19	0.26	0.01	0.00	0.01	0.06	0.19	0.25
74	Bhutan Villa	350-339-40/PR01	0.03	0.22	0.25				0.03	0.22	0.25
75	Damchen Hotel	101-184-59/PG07	0.20	0.00	0.20	0.17	0.00	0.17	0.03	0.00	0.03
76	Dewa Spa And Wellness Resort Pvt Ltd	C10-024-73	0.20	0.00	0.20				0.20	0.00	0.20
77	The Orchid Hotel	152-071-99/PG02	0.04	0.15	0.19				0.04	0.15	0.19
78	Hotel Wangmo	103-680-92/TH01	0.19	0.00	0.19				0.19	0.00	0.19
79	East West Company Private Limited	C10-010-63	0.06	0.12	0.18	0.04	0.01	0.06	0.02	0.11	0.13
80	Peling Resort	152-152-26/PG04	0.15	0.00	0.15				0.15	0.00	0.15
81	Hotel Menjong	300-219-72/SJ01	0.15	0.00	0.15				0.15	0.00	0.15
82	Hotel Druk Zom	400-206-82/MG01	0.02	0.12	0.14				0.02	0.12	0.14
83	R S Hospitality Pvt Ltd (Dhensa Boutique Resort)	C10-022-60	0.03	0.10	0.13				0.03	0.10	0.13
84	Bhutan Suites	101-025-38/TH10	0.03	0.10	0.13				0.03	0.10	0.13
85	Samey Resort	250-144-51/BM05	0.12	0.00	0.12				0.12	0.00	0.12
86	Galing- Kha Group Of Companies Pvt Ltd	C10-014-68	0.03	0.09	0.12				0.03	0.09	0.12
87	Hotel Olathang	C10-004-68	0.09	0.00	0.09				0.09	0.00	0.09
88	Hotel Tashiling	100-313-28/TH01	0.01	0.08	0.09				0.01	0.08	0.09
89	Dhey Khyed Resorts	100-232-76/PR01	0.08		0.08				0.08	0.00	0.08
90	Hotel Osel	100-335-33/TH01	0.02	0.06	0.08				0.02	0.06	0.08
91	Chasa Guest House	250-144-44/BM02	0.08	0.00	0.08	0.07	0.00	0.07	0.01	0.00	0.01
92	Hotel Thimphu	100-999-69/TH04	0.02	0.05	0.08				0.02	0.05	0.08
93	Hotel Trashy yangkhil	300-315-49/MG05	0.06	0.00	0.06				0.06	0.00	0.06
94	Sambhav Hotel	102-384-00/TH01	0.06	0.00	0.06				0.06	0.00	0.06
95	Wangchuk Hotel(400-000-97/MG03)	400-000-97/MG03	0.06	0.00	0.06				0.06	0.00	0.06
96	Yu - Gharling Resort	250-260-71/BM02	0.06	0.00	0.06	0.02	0.00	0.02	0.03	0.00	0.03

**Table 5: Summary of Sales Tax and Customs Duty forgone for Hotel Industry under Fiscal Incentives 2010
i.e. from 2.4.2010 to 31.12.2015 (Amount in Nu. million)**

SI No	Name of the unit	TPN	For both initial and additional list of items from 2.4.2010 to 31.12.2015			For additional items only from 17.4.2013 to 31.12.2015			For initial items only from 2.4.2010 to 31.12.2015		
			ST	CD	Total	ST	CD	Total	ST	CD	Total
97	Base Camp Hotel	350-668-21/PR02	0.05	0.00	0.05				0.05	0.00	0.05
98	Meri Puensum Resort	101-102-98/TH01	0.05	0.00	0.05				0.05	0.00	0.05
99	Gakiling Guest House	100-706-45/TH03	0.05	0.00	0.05				0.05	0.00	0.05
100	Thori Lodge	100-809-34/TH05	0.05	0.00	0.05	0.02	0.00	0.02	0.02	0.00	0.02
101	Ogreenic Eco Lodge	101-015-02/TH08	0.01	0.04	0.05				0.01	0.04	0.05
102	Rema Resort	350-261-48/PR01	0.04	0.00	0.04				0.04	0.00	0.04
103	Yoezerling Hotel	100-167-42/GP01	0.04	0.00	0.04	0.02	0.00	0.02	0.02	0.00	0.02
104	Dewachen Resort	100-232-76/PR01	0.01	0.03	0.04				0.01	0.03	0.04
105	Risum Resort	100-269-50/PR02	0.03	0.00	0.03				0.03	0.00	0.03
106	Namsey Choling Resort	350-121-36/PR01	0.03	0.00	0.03				0.03	0.00	0.03
107	Soednam Zingkha Heritage Lodge	350-123-05/TH01	0.03	0.00	0.03	0.01	0.00	0.01	0.02	0.00	0.02
108	Zasa	101-694-38/TH04	0.03	0.00	0.03				0.03	0.00	0.03
109	Bongdegoma Resort	100-904-76/PR02	0.03	0.00	0.03	0.02	0.00	0.02	0.01	0.00	0.01
110	Hotel Gangtey Palace	100-427-16/PR02	0.03	0.00	0.03				0.03	0.00	0.03
111	Yangkhil Resort	250-260-71/GP01	0.02	0.00	0.02				0.02	0.00	0.02
112	Khamsa Oriental	101-230-34/TH02	0.02	0.00	0.02				0.02	0.00	0.02
113	Hotel Tandin	100-955-48/TH01	0.02	0.00	0.02				0.02	0.00	0.02
114	Taktshang Hotel	100-741-99/TH04	0.02	0.00	0.02				0.02	0.00	0.02
115	Namseling Boutique Hotel	100-234-20/TH04	0.02	0.00	0.02	0.02	0.00	0.02	0.00	0.00	0.00
116	Jigmeling Hotel	350-108-37/PR01	0.02	0.00	0.02				0.02	0.00	0.02
117	Taj Tashi	100-985-31/TH02	0.00	0.01	0.01				0.00	0.01	0.01
118	Centennial Hotel 2008	152-680-58/PG01	0.01	0.00	0.01				0.01	0.00	0.01
119	Kichu Resort	C10-004-73	0.01	0.00	0.01				0.01	0.00	0.01
120	Thori Resort	100-809-34/TH05	0.01	0.00	0.01				0.01	0.00	0.01
121	Galling Resort	C10-014-68	0.01	0.00	0.01				0.01	0.00	0.01

**Table 5: Summary of Sales Tax and Customs Duty forgone for Hotel Industry under Fiscal Incentives 2010
i.e. from 2.4.2010 to 31.12.2015 (Amount in Nu. million)**

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			ST	CD	Total	ST	CD	Total	ST	CD	Total
122	Kisa Villa	101-185-61/TH05	0.01		0.01				0.01	0.00	0.01
123	Chumey Nature Resort	100-325-93/BM04	0.01	0.00	0.01				0.01	0.00	0.01
124	Namgay Hotel(152-036-91/PG01)	152-036-91/PG01	0.01	0.00	0.01				0.01	0.00	0.01
125	The Zone	100-969-43/TH03	0.01	0.00	0.01				0.01	0.00	0.01
126	Phuntsho Pelri Hotel	101-021-50/TH08	0.01	0.00	0.01				0.01	0.00	0.01
	Grand Total		59.93	181.50	241.43	26.46	87.51	113.97	33.47	93.99	127.46

*** Fiscal Incentives availed by Hotel Riverside is under ACC investigation