FOREWARD

In exercise of the powers conferred by the Sales Tax, Customs and Excise Act 2000 of the Kingdom of Bhutan enacted by the National Assembly in its 78th Session, the Ministry of Finance hereby frames the Sales Tax, Customs and Excise Rules 2001.

The Rules have been framed in chronological order of the Act to make easy cross reference with the Act. All references to Parts and Sections in these Rules pertain to the Act and must be read together with the Act. These Rules have been formulated in sufficient detail to provide a transparent system with simplified procedures for easy implementation.

It is hoped that with the publication of these Rules, the general public will be able to understand the procedure and documentation required under these Rules much better thus resulting in better compliance and more efficient implementation.

These Rules shall supercede all previous circulars, notifications and rules governing the Sales Tax, Customs and Excise. These Rules shall come into force from 1st January, 2002.

Tashi Delek.

(Lyonpo Yeshey Zimba)
Minister for Finance
In exercise of the powers conferred by the Sales Tax, Customs & Excise Act of the Kingdom of Bhutan, 2000, the Ministry of Finance (MoF) hereby frames the following rules on Bhutan Sales Tax, Customs and Excise duties.

The rules have been framed only where the Ministry of Finance is empowered by the Act. All references to Parts and Sections in these rules pertain to the Act and must be read together with the Act.

These rules shall supercede all previous circulars, notifications, and rules governing sales tax, customs, and excise and shall come into force from 1st January, 2002.

PART I

SALES TAX

1 Exemption of Sales Tax on Goods and Services: Section 3 of the Act

1.1 Foreign Diplomatic Missions, International Organisations and their Privileged Personnel
Foreign Diplomatic Missions, International Organisations and their privileged personnel shall be exempted from payment of Sales Tax provided the exemptions thereof are in accordance with the obligations under International Conventions or Covenants, Multilateral or Bilateral agreements signed with the Kingdom of Bhutan.

1.2 Bhutanese Organisations and Agencies
Bhutanese organisations and agencies and individuals shall be exempted from payment of Sales Tax provided the exemptions thereof are in accordance with the privileges/relief granted by any other Acts of the Kingdom of Bhutan, National Assembly resolutions or by a Royal Charter.

1.3 Plant and Machinery
Sales Tax on purchase of plant and machinery and accessories thereof by a manufacturing or service unit shall be exempted from Sales Tax subject to conditions laid down in Part II, Rule 1.9 of these rules. For the purpose of this exemption, plant & machinery is defined as those plant & machinery, which are peculiar to and directly related to the manufacture of its products. Category of goods for civil, electrical or plumbing works to install or house the plant and machinery, office equipment or vehicles shall not be eligible for exemption irrespective of the nature of the business.
1.4 Raw Materials
Sales Tax on raw materials for use solely as raw materials by a manufacturing unit shall be exempted at the point of entry or sale subject to conditions laid down in Part II, Rule 1.10 of these rules except 1.10(h). For the purpose of this exemption, raw materials are defined as only those items that are used as direct inputs in the process of manufacture of the finished product or those items that form part of the finished or manufactured product. Packaging materials shall not form the part of raw materials for the purpose of this exemption.

1.5 Exemptions
The Department shall accord exemptions under these rules, taking into consideration RGoB policies and other socio-economic factors deemed relevant.

1.6 Import and disposal of goods by Diplomatic Missions, International Organisations and their Officials
Import and disposal of goods by the privileged personnel of Diplomatic Missions and International Organisations shall be as per the Rules 1.5, 1.6 and 1.7 of Part II of these Rules.

2 Procedures for Exemption
Exemptions under Rule 1 or any other exemptions that may be approved by the government shall be given only on the fulfillment of the following conditions and procedures:

2.1 Purchase/Import made directly by an Exempt Organisation
Goods purchased and imported directly by an exempt organisation shall not be subject to Sales Tax at the point of entry into Bhutan provided the import is accompanied by the following documentation:

(a) Import Declaration Form ST Form -I or CD Form- III.

(b) Valid Sales Tax Exemption Certificate (BSTEC) ST Form - IV as issued by the Department of Revenue and Customs Head Office (DRC HO).

2.2 Exemption Certificate & Refund

(a) Sales Tax exemption by an exempt organisation may be requested using ST Form-II.

(b) Where the exemption certificate is not produced at the time of entry of goods into Bhutan, the exempt organisation shall pay the applicable Sales Tax in full at the time of import and make a claim for refund from the Department as per GP Form-I.
2.3 Purchase/Import of Goods by Third Parties on behalf of an Exempt Organisation

Sales Tax on goods imported by a third party such as a contractor or an agent on behalf of an exempt organisation shall be paid at the point of entry. The Sales Tax paid thereof at the time of entry shall be refunded to the exempt organisation upon fulfilment of the following procedures:

(a) Application for Sales Tax refund must be submitted to the Department as per GP Form-I.

(b) Refund claims shall be made only by the exempt organisation and not by the contractor or agent working on behalf of the exempt organisation.

(c) Claims must be made within 6 months from the date of payment of Sales Tax. Claims after the expiry of 6 months from the payment of Sales Tax shall not be entertained.

(d) Claims must be routed through the concerned Regional Revenue and Customs Office (RRCO) where the Sales Tax was originally paid.

(e) All claims must be accompanied by a copy of an Import Declaration Form (ST Form-I or CD Form III or both), relevant bills, invoices or cash memos and revenue receipts proving that Sales Tax has been paid at the point of entry.

(f) The concerned RRCO shall verify the claims and confirm whether Sales Tax amount has been deposited with the Royal Government Revenue Account (RGR) or not before forwarding the claims to the DRC HO for payment.

(g) The DRC HO shall make refund payment directly to the exempt organisation into their account.

2.4 Exemption on Domestic Goods and Services

Exempt organisation shall be exempted from payment of Sales Tax on domestic goods and services subject to the fulfilment of the following procedures:

(a) Exempt organisation shall apply for exemption to the Department as per ST Form-III.

(b) Where the exemption is approved by DRC HO, the exempt organisation shall present a copy of the approved form to the concerned supplier of goods and services for exemption of Sales Tax at the point of sale.
(c) Sales Tax exemption on purchase of goods from local markets shall be
given only where the purchase is or has been made from a business unit
registered with the Department as Sales Tax Collecting Agent.

2.5 Sales Tax Exemption on Raw Materials
Conditions to be fulfilled for exemption of Sales Tax on raw materials are
as follows:

(a) Exemption on raw materials shall be given to only those industries
categorised as manufacturing unit.

(b) The exemption shall be limited only to import of raw materials or those
materials which form part of the finished products as defined in Part I,
Rule 1.4 of these rules.

2.6 Exemption Procedures for Purchase/Import of Industrial Raw Materials
Sales Tax exemption for industrial raw materials shall be given in accordance
with the following procedures:

(a) Only those industries falling under the manufacturing sector shall be
exempted from payment of Sales Tax.

(b) All manufacturing industries shall submit a list of raw materials to be
exempted to DRC for approval on an annual basis. Where an item of raw
material is required to be included in the annual list but has not been
included, the unit shall apply to the Department separately for its inclusion.

(c) Annual requirement for raw materials after having been duly approved by
the Department shall be submitted to the concerned RRCO and accordingly
the exemption shall be given, as and when the imports are made, by the
concerned RRCO.

(d) Manufacturing industries availing exemption facilities shall maintain proper
books of accounts and exempted goods must be accounted for in the stock
register and production records.

(e) Failure to maintain proper books of accounts and necessary records as
required under (d) above, will result in exemptions being withdrawn and
fines and penalties imposed as per provisions of the Act.
2.7 Resale or Disposal of Exempt Goods including Motor Vehicles
Resale, transfer or disposal of goods imported on an exempt basis shall be liable for Sales Tax in accordance with the provisions laid down under Part II of the Sales Tax, Customs and Excise Act, 2000 and rules thereto. Valuation for the purpose of levying Sales Tax on sale or transfer of ownership of vehicles purchased on a sales tax exempt basis shall be done as per Part II, Rule 9 of these rules. In all such cases, the buyers shall pay BST.

2.8 Withdrawal of Exemption Facilities
Exemptions allowed under these rules shall be withdrawn from those entities who do not adhere to Provisions of Sales Tax, Customs and Excise Act, Income Tax Act and Rules thereto.

3 Sales Tax on Domestic Goods & Services: Section 6 of the Act
The Ministry of Finance shall notify, from time to time, domestic goods and services subject to Sales Tax, and the dealers or manufacturers of such goods shall be liable for collection of applicable Sales Tax, from their customers, at the point of sale. Such businesses shall maintain proper records and follow relevant procedures for collection and remittance of Sales Tax as prescribed in this rule.

3.1 Sales Tax on Beer

3.1.1 Tax rate
Sales Tax as per the rate prescribed under Sales Tax Schedule and Customs Tariff shall be levied and collected by the seller on the sales price or a price fixed by the Department for this purpose. No deductions for discounts given by the seller from the selling price will be allowed for the computation of Sales Tax. In other words, sales tax shall be calculated and collected on the selling price or the price fixed by the Department before any discounts given.

3.1.2 Exemptions
Exempt parties may be exempted from Sales Tax at the time of sale on production of a Sales Tax Exemption Certificate (STEC) issued by the Department.

3.1.3 Procedures for collection and recovery of Sales Tax on Beer
Sales Tax shall be levied and collected on the sale of beer that is produced or imported and sold for the first time.
3.1.4 Registration of Sales Tax collecting entities and responsibility for the collection of Sales Tax

(a) All licensed manufacturers, dealers/distributors of beer shall register with one of the RRCOs by completing GP Form-III.

(b) RRCO shall then issue to the collecting agent a Sales Tax Registration Number, which has to be quoted in all their correspondences with the Department.

(c) All licensed manufacturers, dealers/distributors of beer registered with the Department (hereafter referred to as seller) are responsible for the collection of Sales tax at the time of sale.

3.1.5 Remittance and reporting procedures

(a) Sales Tax collected shall be deposited with the concerned RRCO (place of registration) on a monthly basis on or before the 10th of the following month. Sales Tax must be collected at the time of sale and deposited even if the goods are sold on credit.

(b) At the time of remittance of the Sales Tax collections, returns for the month must be filed along with supporting documentation as prescribed in ST Form -VI.

(c) Returns must be filed on a monthly basis even if there are no sales.

(d) Import formalities must be completed at the time of import as per the prescribed import declaration form ST Form -I or CD Form -III.

(e) The seller shall maintain the following records:

i. Stock register
ii. Purchase invoices
iii. Sales invoices
iv. Import permits issued by the Department and L-36 forms issued by excise authorities in India in case of imports from India or Import Licenses issued by RGoB for imports from third country.
v. Import records verified by Revenue & Customs checkpost/office
vi. Monthly production records for beer manufactured in-country
vii. Monthly stock reconciliation statements
viii. All ledgers relating to sales and purchases
ix. Profit and loss and balance sheet
x. Sales made to exempted parties along with STEC
xi. Any other records as required by the Department.

Such records must be made available to the assessing authority on demand.

3.2 Sales Tax on Hotels and Restaurants

3.2.2 All hotels and restaurants of the following categories as notified and registered with the Department as Sales Tax Collecting Agent shall levy and collect Sales Tax from their customers at the rate prescribed under Sales Tax Schedule and Customs Tariff.

(a) Hotels whose basic room rate is not less than Nu.100 per night; or

(b) Hotels and restaurants catering to mid/high income Bhutanese nationals, foreign residents and tourists.

3.2.3 All notified hotels and restaurant shall, on behalf of the department, levy and collect Sales Tax at the prescribed rate from its customers on the following services.

(a) Room/rent charges
(b) Food sales
(c) Beverage sales
(d) Laundry services
(e) Telephone facilities
(f) Internet and fax
(g) Any other items as notified by the Ministry of Finance from time to time.

3.2.4 Discount
Where a hotel owner gives discounts to customers, Sales Tax shall be levied on the gross bill amount, and not the discounted amount.

3.2.5 Complimentary Rooms
Sales Tax on complimentary rooms for business purposes shall be exempted provided a separate guest register is maintained by the hotel owner with complete address, duration of stay, room number and reasons for providing such compliments.
3.2.6 **Bad Debts**
Where there is bad debt arising out of the sales on which the Sales Tax has been paid by the unit, the refund of Sales Tax shall be given or adjusted provided the conditions on bad debt provisions as laid in the Taxation Policy, 1992 or any revisions thereof are fulfilled.

3.2.7 **Procedures for Collection of Sales Tax on Hotels**
All notified hotels and restaurants shall observe the following procedures for collection and deposit of Sales Tax from their customers. They shall

(a) Maintain proper books of account as per requirements under the Act.

(b) Maintain an accurate and complete guest register, showing the name and address of each guest, and the duration of the stay.

(c) Issue printed and serially numbered cash memos/credit memos and bills. The original copy must be given to the customer and the duplicate must be maintained for record and verification purposes.

(d) Not overwrite in the cash/credit memos. In case of a mistake, a fresh copy must be issued and the original copy must be annulled.

(e) Realise the correct Sales Tax amount from the customers at the point of sale.

(f) Make all accounts, records, registers and supporting documentation available for inspection by the department.

(g) Deposit the Sales Tax collected from the customers with the concerned RRCO by the 10th of the following month along with a monthly statement of Sales Tax collection and deposit as per **ST Form- V (B)**.

(h) Submit the details of sales made to an exempt organisation as per **ST Form- V(A)** along with Sales Tax Exemption Certificate (**ST Form -IV**) issued by the Department.

3.3 **Sales Tax on Cement**
A notified cement manufacturing unit shall be liable for collection of Sales Tax from their customers as per the rate prescribed under Sales Tax Schedule and Customs Tariff.
3.4 **Sales Tax on Entertainment Services**

All licensed entertainment service providers such as Cinema operators, Cable TV operators and any other such service providers as notified by Ministry of Finance shall levy and collect Sales Tax on rental charges/tickets from their customers on the services provided by them as per the Sales Tax Schedule and Customs Tariff.

Such entertainment service providers, for collection and deposit of Sales Tax, shall

(a) Maintain proper books of accounts as per requirements under the Act.

(b) Cable and TV operator shall maintain a complete customer register, showing the name and address of each customer, location and the duration of the service provided.

(c) Issue cash/credit memos, and bill/tickets, which are pre-stamped and endorsed by the nearest RRCO to each customer even if the Sales Tax is exempted.

(d) Issue printed and serially numbered cash/credit memos and bills/tickets showing both the net value and Sales Tax components as separate items. The original copy must be given to the customer and the duplicate copy must be maintained for record and verification purposes.

(e) Not overwrite in the cash/credit memos and bill/tickets. In case of a mistake, a fresh copy must be issued and the original copy must be annulled.

(f) Be responsible for realisation of correct Sales Tax amount from their customers.

(g) Make all accounts, records, registers and supporting documents available for inspection by the Department.

(h) Deposit the Sales Tax collected from their customers to the concerned RRCO as per the Form ST-VII

i. By 10th of the second subsequent month in the case of a cable service operator.

ii. At the time of endorsing bills/tickets subject to adjustment at the end of the month in the case of a cinema operator.
4 Levy and Rates: Section 4 of the Act
Sales Tax shall be levied and collected as per Bhutan Sales Tax Schedule and rules and regulations.

5 Sales Tax Collection and Valuation: Section 6 of the Act
Collection and valuation of Sales Tax shall be done in accordance with the following procedures:

5.1 Collection at the Point of Entry of Goods
Sales Tax shall be collected on all goods at the entry point for all imports unless otherwise specified.

5.2 Valuation at the Point of Entry of Goods
Where the sales tax is levied at the point of entry, valuation shall be on free on board (FOB). The FOB value shall exclude trade/quantity/cash discount if goods are procured directly from manufacturer or authorised dealer. The FOB value shall however include trade/quantity/cash discount if goods are procured from the open market.

5.3 Valuation at the Point of Sales
Valuation for the purpose of levying Sales Tax at the point of sales shall be based on the price of the goods and services sold at the time of sales but excluding discounts.

Where the price of goods sold, for the purpose of levying Sales Tax, is undervalued or is not as per the actual sales price, valuation shall be determined by the Department.

6 Fines and Penalties
It is further emphasised that Sales Tax collected by the Sales Tax Collecting Agents on sale of domestic goods and services such as on the sale of beer, from hotels and restaurants, cement, entertainment services and any other notified product, is Government revenue and the Sales Tax Collecting Agents are only collecting Sales Tax on behalf of the Government.

Non-declaration, mis-declaration, under-declaration of goods and services, evasion of Sales Tax, non-compliance and misuse of rules and provisions under the Act shall attract fines and penalties as per Chapter 4, General Provisions of the Sales Tax, Customs and Excise Act of the Kingdom of Bhutan, 2000.
1 Exemption of duty on goods and services: Section 5.1 and 5.2 of the Act

1.1 Exemption of Duty on Import of Goods by Diplomatic Missions, International Organisations and their Officials
Foreign Diplomatic Missions, International organisations and agencies shall be exempted from paying Customs duty provided that exemption thereof, is in accordance with the obligations under international conventions, covenant, existing multilateral or bilateral agreements signed with the Kingdom of Bhutan. Privileged officials of Foreign Diplomatic Missions, International organisations and agencies shall be exempted from payment of Customs duty on imported goods in accordance with Rule 1.5, 1.6 and 1.7 below.

1.2 Import of goods by Bhutanese Organisations and Agencies
Bhutanese organisations, agencies and individuals shall be exempted from payment of customs duty provided the exemptions thereof are in accordance with the privileges/relief granted by any other Acts of the Kingdom of Bhutan, National Assembly resolutions or by a Royal Charter.

1.3 Import of Industrial Plant, Machinery, their spare parts and Raw Materials
The Department may exempt Customs duty on the import of industrial plant, machinery, their spare parts and raw materials provided the conditions are met as mentioned in Rule 1.9 and 1.10 of these Rules.

Import of third country goods by any other entities other than the organizations and officials mentioned in Rule 1.1, 1.2 and 1.3 above shall be subject to payment of Customs duty and tax.

1.4 Exemptions
The Department shall issue import duty exemption certificate to those person and for specified goods that are eligible for exemption of Customs duty under these rules.

1.5 Import and Disposal of Goods by the Privileged Personnel of Diplomatic Missions and International Organisation: Section 17

1.5.1 Privileges and facilities to the Diplomatic Missions and Officials
The following diplomatic officials shall enjoy the diplomatic privileges and facilities:
All issues relating to Diplomats shall be routed through the Ministry of Foreign Affairs.

1.5.2 **Diplomatic Officials-Exemption from Duties**

Upon posting to a mission in Bhutan, diplomatic officials are entitled to bring duty free import as baggage or cargo subject to import license; durable and consumable household and personal effects. They are also entitled to bring on arrival or import subsequently within 12 months of their arrival one motor vehicle free from customs duties and other taxes. Only one set under each category of durable personal effects as per the under mentioned list shall be permitted to be imported free of duty as baggage or cargo during his or her tenure of a diplomatic official.

(a) Personal and household effects shall include the following items:

(i) clothing  
(ii) furniture  
(iii) household and kitchen appliances  
(iv) television sets; video cassettes recorder; stereo set; camera; video camera; radio  
(v) refrigerator and freezer  
(vi) oil or electric heater  
(vii) vacuum cleaner  
(viii) washing machine  
(ix) computer, other similar items or professional equipment and gadgets in quantities not exceeding one of each

(b) In addition, diplomats are permitted to include in their first shipment liquor, tobacco, foodstuffs and cosmetics worth up to a maximum of US$ 3000.

(c) Besides the above import privileges, the diplomatic officials are entitled to import, or purchase from the local duty free stores, free of duty, and against payment in convertible currency, items of consumable nature namely foodstuffs, medicines, liquor, tobacco, and minor household appliances as follows per annum:
(d) If at any time imports from countries other than India are arranged through an agency of the Government of Bhutan, payment of the cost thereof shall be made in convertible currency.

1.5.3 Non-Diplomatic Officials - Exemption from Customs Duty

On first arrival, non-diplomatic officials are entitled to bring as baggage or cargo subject to import license, one set of each of the durable household and personal effects free from Customs duty as given in 1.5.2(a) of these Rules. Import of household or personal effects made subsequently shall be subject to import license and levy of Customs Duty and other taxes.

1.5.4 Disposal of Goods other than Motor vehicles Imported Free of Duty

Diplomatic and non-diplomatic officials, on their repatriation from Bhutan may, re-export durable and consumable household and personal effects or such goods may be disposed off in Bhutan with the prior approval of the Department in the following manner:

a) Durable goods may be sold free of Customs duty to:
   - a Diplomatic Mission or any other exempt organisations
   - any other exempted individuals entitled to such exemption provided that the official has not already imported free of duty or obtained import license/permit for duty free import of similar goods.

b) Used consumable items with an import value of less than US$ 500 each may be disposed of directly in open market free of duty.

c) Major items other than those mentioned in (b) above with an import value more than US$ 500, if disposed off to a non-privileged person shall be liable to customs duty. The customs duty shall be levied on the depreciated value of the items @ 20% per annum on straight-line method.
1.5.5 Disposal of Vehicles Imported Free of Duty and Tax
Disposal of vehicle imported by Diplomatic Missions and their officials shall be governed by the provisions laid down under Rule 9 of these Rules on Import and Sale of Third Country Origin Vehicles.

1.5.6 Administrative Responsibility
All privileges and facilities under these rules shall be extended through the concerned employing agency which shall also be responsible for ensuring full compliance of these regulations by their officials at all times. The concerned employing agency shall also inform the Department of the arrival and departure of their officials.

1.5.7 Import of Firearms and Ammunition
Import of firearms and ammunition is restricted as per the Firearms Act in force.

1.6 Privileges and Facilities to Officials of United Nations, International Agencies and Experts
The privileges and import facilities to be accorded to the Resident Representative of the UNDP and its International staff in Bhutan, other expert assigned to Bhutan under aid Programmes of the United Nations and its agencies and international staff under bilateral agreements with foreign countries shall be governed by the following regulations:

1.6.1 Exemption from Duties
Within 12 months of posting in Bhutan, they are entitled to bring as baggage or to import as cargo subject to import license, durable and consumable household and personal effects from any country of origin, free from Customs duty and other taxes. Subject to import license they are also entitled to bring on arrival, or import subsequently within 12 months of their arrival one motor vehicle free from customs duties. Only one set under each category of durable personal effects as per the under mentioned list shall be permitted to be imported free of duty as baggage or cargo during his or her tenure of such privileged officials.

(a) Personal and household effects shall include the following items: As per the quantity given in Rule 1.5.2(a) of these rules;

(b) In addition, aforesaid International staff or experts are permitted to include in their first shipment liquor, tobacco, foodstuffs and cosmetics worth up to a maximum of US$ 3000.
(c) Besides the above import privileges, International staff and experts are entitled to import, or purchase from the local duty free stores, free of duty, and against payment in convertible currency, items of consumable nature namely foodstuffs, medicines, liquor, tobacco, and minor household appliances as follows per annum:

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<th></th>
<th>Hard drinks</th>
<th>Light drinks</th>
<th>Tobacco products</th>
<th>Household consumables</th>
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<td>US$ 2,000</td>
<td>As per requirement</td>
<td>As per requirement</td>
<td>US$ 10,000</td>
</tr>
<tr>
<td>Other International Agency Heads</td>
<td>US$ 4,000</td>
<td>US$ 1,000</td>
<td>US$ 1,000</td>
<td>US$ 3,000</td>
<td>US$ 9,000</td>
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<tr>
<td>UN Officials &amp; other experts</td>
<td>US$ 2,000</td>
<td>US$ 500</td>
<td>US$ 500</td>
<td>US$ 2,000</td>
<td>US$ 5,000</td>
</tr>
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1.6.2 Disposal of Goods other than Motor vehicles Imported Free of Duty
Privileged persons, on their repatriation from Bhutan may, re-export durable and consumable household and personal effects or such goods may be disposed with the prior approval of the Department in the manner as laid down in Rule 1.5.4 of these Rules.

1.6.3 Disposal of Vehicles Imported Free of Duty and Tax
Disposal of vehicle imported by International Organisations and their privileged officials shall be governed by the provisions laid down under Rule 9 of these Rules on Import and Sale of Third Country Origin Vehicles.

1.6.4 Administrative Responsibility
All privileges and facilities under these rules shall be extended through the concerned employing agency which shall also be responsible to ensure full compliance of these regulations by their officials at all times. The concerned employing agency shall also inform the Department of the arrival and departure of their officials.

1.6.5 Import of Firearms and Ammunitions
Import of Firearms and ammunitions is restricted as per the Firearms Act in force.

1.7 Privileges and Facilities to the International Voluntary Organisations assigned to Bhutan
The following privileges and facilities shall be accorded to members of International Voluntary Organisations unless specified otherwise:
1.7.1 Consumable and Household Effects
During the period of first 12 months of assignment the volunteers assigned to Bhutan are permitted to import free of duty their personal and household effects subject to import License.

(a) Personal and household effects shall include the following items: As per the ceiling given in Rule 1.5.2(a) of these Rules.

(b) In addition the aforesaid volunteers are permitted to include in their first shipment, liquor, tobacco, foodstuffs and cosmetics worth up to a maximum of US$ 3,000.

(c) Besides the import privileges, members of International Voluntary Organisations are entitled to purchase from the local duty free stores, free of duty, and against payment in convertible currency, items of consumable nature namely foodstuffs, medicines, liquor, tobacco, cosmetics, toilet articles, minor household appliances, etc. during their tenure in Bhutan subject to limits prescribed under Rule 1.6.1 of these Rules for UN Officials and other experts on a calendar year basis:

1.7.2 Disposal of Goods Imported Free of Duty
Volunteers, on their repatriation from Bhutan may, re-export durable and consumable household and personal effects or such goods may be disposed with the prior approval of the Department in the manner as laid down in Rule 1.5.4 of these Rules.

1.7.3 Administrative Responsibility
All privileges and facilities under these rules shall be extended through the concerned employing agency which shall also be responsible to ensure full compliance of these regulations by their officials at all times. The concerned employing agency shall also inform the Department of the arrival and departure of their officials.

1.7.4 Import of Firearms and Ammunitions
Import of Firearms and ammunitions is restricted as per the Firearms Act in force.

1.8 Import of Goods on behalf of an Exempt Organisation
In case of import by an importer on behalf of an exempt organisation, import license shall be issued in the name of the importer and the importer shall pay the customs duty at the time of import. However in cases where the import duty exemption certificate is produced by the importer, goods may be released on duty exempt basis. In cases where the Customs duty has already been paid
at the time of import, the customs duty so paid shall be refunded to the exempt organisation on fulfilment of the following procedures:

i. Applications for customs duty refund must be submitted to the Department as per GP Form-I.

ii. Refund claims shall be made only by an exempt organisation and not by the importer.

iii. Claims must be made within 6 months from the date of payment of customs duty. Claims after the expiry of 6 months from the payment of customs duty shall not be entertained.

iv. Claims must be routed through the concerned RRCO where the customs duty was originally paid.

v. All claims must be accompanied by a copy of an Import Declaration Form CD Form-III, import duty exemption Certificate CD Form-II, relevant bills, invoices and revenue receipts proving that customs duty has been paid at the time of import.

vi. The concerned RRCO shall verify the claims and confirm whether the duty amount has been deposited with the RGR account or not before forwarding the claims to the DRC HO for payment.

vii. The DRCHO shall make refund payment directly to an exempt organisation in their account.

1.9 Exemption on Plant and Machinery and their Spare Parts

Import Duty Exemption Certificate on import of plant, machinery and their spare parts shall be issued by the Department provided that

(a) The Importer has a valid import license.

(b) The importer is a licensed manufacturing or service unit;

(c) Plant, machinery and their spare parts are not for sale or re-export to any other country;

(d) Plant and machinery for the purpose of these Rules shall mean such machinery or equipment which are peculiar to and directly related to the manufacture of its products. Example, category of goods for civil, electrical or plumbing works to install or house the plant and machinery, office equipment or vehicles shall not be eligible for exemption irrespective of the nature of the business; and
1.10 Exemption on Raw Materials
Import Duty Exemption Certificate on import of raw materials and assembly components of plant and machinery, by a manufacturing industry shall be issued by the Department on fulfillment of the following conditions:

(a) The importer has a valid import license;

(b) Raw materials is included in the list approved by the Department for a particular industry;

(c) The importer is a licensed manufacturing industry;

(d) Raw materials and assembly components cover only those items that are used as direct inputs or form part of the finished product;

(e) The raw materials or assembly components are not for sale or re-export to any other country;

(f) Import of such raw materials and components is justifiable in terms of price, technology and availability in local currency including Indian currency or raw materials and assembly components are not available in the country;

(g) The final product has the value addition of minimum of 40% on ex-factory price;

(h) Convertible currency earned during a year by the company or business from export of goods covers at least the cost of imported raw materials and components. In the case of existing industries which do not meet this condition, duty would be imposed as applicable from time to time; and

(i) Manufacturing industries using the exemption facilities shall maintain proper books of accounts and exempted goods must be accounted for in the stock register and production records. Failure to maintain such records and misuse of the facilities shall result in withdrawal of the exemptions and imposition of fines and penalties as per the penal provisions.

1.11 Withdrawal of Exemption
Exemptions given under these rules shall be withdrawn from those entities who do not adhere to Provisions of Sales Tax, Customs and Excise Act, Income Tax Act and Rules
2 Levy and Customs Tariff: Section 6 of the Act
Customs duty shall be levied as per Bhutan Trade Classification, Bhutan Sales Tax Schedule and Customs Tariff.

3 Valuation: Section 13 of the Act
The assessable value for levy of Customs duty on imported goods shall be on cost, insurance and freight (CIF) at the point of entry in Bhutan.

3.1 Declaration by the Importer
The importer or his authorised agent shall furnish a declaration disclosing full and accurate details relating to the value of imported goods and any other statement, information or documents that may be necessary to determine the assessable value of imported goods.

Where the transport cost is not ascertainable, such cost shall be 20% of the Free On Board (FOB) value of the goods and where the cost of the insurance is not ascertainable, such cost shall be 1.125% of the FOB value of the goods.

3.2 Value by minimum price list of commodities
Whenever the Customs Officer is not satisfied with the value declared by the importer, he shall determine the value based on the standard price list or data available in the office.

3.3 Valuation based on selling price of goods in Bhutan
Where value of any goods cannot be determined in accordance with Rule 3.1 and 3.2 above, the Customs Officer shall take the selling price of per unit of goods in Bhutan with the following deductions to arrive at Customs assessable value for the purpose of levy of Customs duty:

(a) Profit margin including general expenses : 20%

(b) Duty and Tax as per Sales Tax Schedule and Customs tariff.

However for the purpose of levy of Sales Tax, the following deductions shall be made from the selling price of per unit of product in Bhutan:

(a) Profit margin including general expenses : 20%

(b) Freight and insurance : 21.125%

(c) Duty and Tax as per Sales Tax Schedule and Customs tariff.
4. Clearance of Imported Goods: Section 16 of the Act

4.1 Import License

(a) Import of goods from third countries, other than those brought as bonafide baggage including unaccompanied baggage by travelers or goods brought through Posts and Courier, or those arriving directly into Bhutan by air shall require Import Licenses.

(b) Any person importing any goods other than those mentioned in (a) above into Bhutan without an Import License, or brings goods of a value, kind, quality or quantity grossly different from that specified in the Import License shall be liable to fines and penalties as per the provision laid down under Sections 10 and 16 of the General Provision of the Sales Tax, Customs and Excise Act 2000.

4.2 Documentation

(a) Prior to the arrival of the goods, the following documents in original shall be handed over by the importer or his authorized agent, as the case may be, to the concerned RRCO in Bhutan, or the Liaison and Transit Office (LTO) in Kolkatta.

(i) Customs copy of Import License, where applicable;
(ii) Special permits in original copy in case of restricted goods, where applicable;
(iii) Bill of Lading/Airway Bill/ duly endorsed by the importer;
(iv) Invoice attested by the bank through which payment has been made, where applicable;
(v) Packing List;
(vi) Certificate of Origin; and
(vii) Marine/Air/Transit insurance policy where applicable.

(b) Import Duty Exemption Certificate
Importers exempted from payment of duties shall apply for duty exemption certificate in **CD Form-I**. If the Department is satisfied with the information given in the application, import duty exemption certificate shall be issued by it in **CD Form-II**. It shall be produced to the Customs authorities at the time of clearance of goods.
4.3 Storage of Goods in a Departmental Warehouse

(a) An importer or his authorized agent shall clear the goods from the Customs within seven working days of issuance of notice by the Customs authorities of the arrival of goods. If goods are not cleared within the above grace period, storing charges as per rates prescribed in Annex-I, shall be levied from the date of the issue of the arrival notice.

(b) The Customs authorities may dispose off the goods through public auction or tender in accordance with Rule 6 of General Provisions of these Rules, if any imported goods are not cleared from the Customs control by the importer within 90 days including holidays from the date of arrival.

4.4 Customs Clearance

(a) The importer or his authorized agent shall present to the Customs authorities, the Import Declaration Form given in CD Form-III at the time of clearing the goods from the Customs.

(b) The Import Declaration form shall contain the full particulars of the imported goods and shall bear a declaration by the importer as to the truth of its contents, which must be supported by a duplicate copy of the shipping documents and the invoice, attested by a bank.

(c) Wherever necessary the Customs Officer shall carry out a physical verification of the goods.

(d) If satisfied with the verification, the Customs Officer shall make an order permitting clearance of the goods on realization of Customs duty and Sales tax as per the Bhutan Trade Classification, Bhutan Sales Tax Schedule and Customs Tariff and any other applicable charges.

(e) Where an importer has appointed a clearing agent, all correspondences and the release of goods shall be done through the concerned clearing agent.

4.5 Agency Commission and Service Charges

Goods imported through a territory of India are cleared and transported under bond to the designated customs station in Bhutan. Goods may be cleared by the importer or by a clearing agent appointed by the importer. The following fees shall be collected by the Department as per the provision laid down under Section 37 of General Provisions of Sales Tax, Customs and Excise Acts 2000:
(a) Agency commission @ 1% on CIF value on goods cleared by the Department: and

(b) Service charge @ 0.25% on CIF value of goods cleared by the Customs clearing agents.

4.6 Re-import of Goods
Any imported goods exported out of Bhutan shall be allowed to be re-imported free of customs duty and taxes, provided that:

(a) At the time of export of such articles, a declaration was made to Customs authorities in form as prescribed under Export Declaration Form given in GP Form-II, and the same is presented to the Customs for clearance on re-importation;

(b) The Custom Officer is satisfied that the articles are the same and have not undergone any alteration and repair; and

(c) Any alteration and repair of such article however, shall be liable to Customs duty and taxes on the cost of alteration and material used for repair.

4.7 Replacement of Goods
Any goods imported on replacement of previously imported goods due to goods being defective, obsolete, damaged, or any other conditions shall be subject to levy of duty.

4.8 The Diplomatic Mail Bag
The diplomatic mail bag of a Mission shall not be opened or detained by an official of the Royal Government of Bhutan. The diplomatic courier shall enjoy full protection in the performance of its function.

5. Export Clearance: Section 18 of the Act

5.1 Documentation
Except in case of bonafide baggage and goods exported by post, export of goods shall be permitted on presentation of following documents to the Customs.

a) Export Declaration Form as prescribed GP Form-II;

b) Commercial invoice;

c) Packing list;
d) Certificate of origin issued by the Ministry of Trade and Industry;

e) Insurance documents, if any;

f) Shipping bill; and

g) Export license/permit.

5.2 Declaration

The exporter of any goods shall present the Export Declaration Form (GP Form-II) and Shipping Bill as prescribed under CD Form IV duly filled up and present the same to the Customs officer. The export declaration form shall contain true and full particulars of the export goods and shall bear a declaration as to the truth of its contents.

The Customs Officer, on being satisfied with the declaration made after examination of the goods, if necessary, shall ensure the following:

(a) The goods are covered by license/permit, where applicable; any restricted and prohibited goods including religious artifacts such as statues, books and paintings must be accompanied by a permit for export; and

(b) Export duty and taxes, if any, have been paid and the goods have been sealed, he may pass an order permitting clearance of goods for export.

5.3 Valuation

Valuation on export goods shall be on Free on Board (FOB) exit point in Bhutan.

5.4 Re-export of Goods on Transfer of Residence

Person shifting their residence on completion of their assignment in Bhutan shall produce the goods to the Customs authorities along with a copy of the Shipping Bill (CD-form IV) and a packing list. The Customs Officer, after examination of goods where necessary shall seal the goods and issue permission for re-export on collection of sealing and strappling fees as mentioned in Rule 5.5 below.

5.5 Sealing and Strappling Fees

For sealing and strappling of any goods, a containers or a vehicle, sealing and strappling fee as per the rates prescribed below shall be charged and collected by the Department:

(a) Plastic material Nu.50 per package/carton up to a length 3ft, breadth 2ft and height 1ft.
(b) Plastic material Nu.75 per package/carton above a length 3ft, breadth 2ft and height 1ft.

(c) Steel material Nu.75 per package/carton up to a length 3ft, breadth 2ft and height 1ft.

(d) Steel material Nu.100 per package/carton above a length 3ft, breadth 2ft and height 1ft.

(e) Container/vehicle sealing charges Nu.100 per seal.

6 Registration of Customs Clearing Agents: Section 20 of the Act

6.1 Condition to be fulfilled by an Applicant
In order to become a Customs clearing and forwarding agent, the following conditions are required to be fulfilled by the applicant:

(a) He shall be a Bhutanese national and shall produce a tax clearance certificate of no dues to the Royal Government.

(b) He shall disclose to the satisfaction of the customs authorities that he is financially viable and in support thereof he shall produce a certificate issued by a bank or such other proof acceptable to the Customs authorities.

(c) He shall deposit a sum of Nu.1,00,000 in the form of bank guarantee.

(d) He shall be required to have thorough knowledge of relevant Customs laws, Rules & procedures as laid down in Customs Act and Rules thereto.

(e) He shall be required to have a furnished office with telecommunication network and computer facilities.

(f) The application shall be made in GP Form-III.

6.2 Scrutiny of an Application
On receipt of the application, the Customs authorities may make enquiries for verification of the particulars set out in the application and also such other enquiries as the Customs authorities may deem necessary. If the Customs authorities are satisfied that the applicant fulfills the requirement of the registration, the issue of trade license/permit by the Ministry of Trade and Industry shall be recommended.
6.3 Registration

(a) Upon issuance of a trade license/permit based on the recommendation of the Department of Revenue & Customs, the said applicant may be so registered as an authorized Customs clearing agent. The registration shall be done in GP Form-IV.

(b) The registration shall be valid for a period of three years. On expiry of the validity period, the Department of Revenue & Customs, may, renew the registration for a period of three years provided:

(i) The performance of the authorised Clearing Agent is found to be satisfactory.

(ii) The authorised Clearing Agent has not violated any of the obligations specified in Rule 6.4 and 6.4.1 below.

6.4 Obligations of Customs Clearing Agent

An authorised Customs Clearing Agent shall

(a) Obtain an authorisation from each of the consignees for whom it has been appointed to act as agent for clearance of goods through the Customs;

(b) Advise his client to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the Customs authorities;

(c) Not withhold information relating to assessment and clearance of imported goods communicated by any officer of Customs from a client who is entitled to such information;

(d) Not withhold any information relating to assessment and clearance of imported goods from the assessing officer;

(e) Not procure or misuse any restricted information from the Department or any other office of the Royal Government;

(f) Not attempt to influence the conduct of any official of Customs in any matter pending before such official or his subordinates by the use of threat, false execution, duress or offer of any special inducement or promise of advantage or by the bestowing of any gift or favour or other things of value;
(g) Maintain proper records and accounts in such forms and manner as may be directed by the Customs authorities and submit them for inspection whenever required and not tamper with any official documents;

(h) Ensure that all documents prepared or presented by him are strictly in accordance with the legal requirements and contain no false or misleading information;

(i) Ensure that he discharges his duties as clearing agent with integrity and efficiency both to Customs and his client;

(j) Enter into an agreement with the Department and comply strictly with the conditions laid down in it;

(k) If the goods are pilfered, lost, damaged or abandoned while in transit to Bhutan, the customs duty applicable shall be realized from the concerned clearing agent. In addition, any other liabilities payable to the Royal Government of Bhutan and the Government of India shall also be realized from them;

(l) Any change in the terms of Trade and Commerce Agreement between the Royal Government of Bhutan and the Government of India may automatically entail a change likewise in the terms of these conditions; and

(m) The clearing agent shall pay applicable customs duties, taxes, 0.25% service charge on the CIF value of goods and other charges if any and furnish the following documents for release of goods from the Customs control:

   (i) Importer’s copy of Import license;
   (ii) Bill of lading/airway bill;
   (iii) Invoice attested by the bank through which payment has been made;
   (iv) Packing list;
   (v) Certificate of origin;
   (vi) Insurance policy documents;
   (vii) Import duty exemption certificate and Bhutan Sales Tax Exemption Certificate wherever applicable; and
   (viii) Import declaration form duly filled up in all respects.

6.4.1 Where a Bhutanese clearing agent has appointed or authorised an Indian clearing agent to clear goods in India, he shall be fully responsible for all acts of Indian clearing agents and also ensure that the Indian agent completes the following formalities:
(a) Authorisation for clearance of goods in India shall be issued by the Bhutanese clearing agent to the Indian clearing agent for each consignment;

(b) The authorised Indian clearing agent shall approach the Liaison & Transit Office, Kolkatta (LTO) or Regional Office along with the original shipping documents, original import license and a letter of authority issued by the Bhutanese clearing agent;

(c) If the documents are found to be in order, the LTO or RRCO shall authorise the concerned clearing agent for clearance of goods;

(d) The clearing agent shall keep the LTO or RRCO fully informed with regard to the progress in the clearance activities;

(e) The clearing agent shall obtain the road documents from the LTO before the dispatch of the goods to Bhutan;

(f) In case demurrages are incurred on goods, the same shall be directly settled by the clearing agent with the importer and the Department shall have no arbitration role in the dispute;

(g) Wherever necessary, the clearing agent shall employ surveyors at ports to conduct surveys on the goods before they are dispatched to Bhutan;

(h) The clearing agent shall produce transit insurance documents to the LTO prior to the dispatch of the goods to Bhutan;

(i) All goods, which are not of a full truck load, shall be deposited either in the Bhutan Customs warehouse or in the warehouse approved by the Customs authorities of India. The clearing agents, under no circumstances, shall be permitted to store any goods in other storage place. The storage charges shall be realised from the concerned clearing agent as per the rates given in Annex -I;

(j) The clearing agent shall complete the cross border formalities with the Indian Customs authorities in keeping with the Protocol to the Trade and Commerce Agreement between Royal Government of Bhutan and the Government of India; and

(k) The clearing agent shall submit to the Liaison and Transit Office, Kolkatta the road documents duly signed by the designated Customs Office in Bhutan and the Indian Customs authorities within one month from the date of clearance from the Indian Customs.
6.5 **Forfeiture of Security Deposit**

Any violation of the above conditions or any provisions of the Customs Act and Trade and Commerce Agreement shall lead to forfeiture of the security deposit, liability for payment of duties and taxes including fines and penalties by the agent as per Chapter 4 of the General Provisions of the Bhutan sales Tax, Customs and Excise Act, 2000.

6.6 **De-registration/Cancellation**

The Department may revoke the registration of an authorized Clearing Agent on any of the following grounds:

(a) failure to comply with any of the provisions of the Act and these Rules; and

(b) mis-conduct which renders him unfit to act as clearing agents;

Provided that no such revocation shall be made unless a notice has been issued to the authorized clearing agent informing him of the grounds.

7 **Designated Customs Stations: Entry and Exit of Conveyance and Goods: Section 21 of the Act**

Any conveyance carrying goods or any goods entering or leaving Bhutan shall enter or leave only through a designated Customs station, as prescribed in Annex -II.

The Ministry of Finance shall notify any addition or deletion of the Designated Customs Stations through public notification.

8 **Operation of Customs, Public and Private Warehouses: Section 30 of the Act**

8.1 **Departmental Warehouse of Customs**

(a) On arrival of goods in Bhutan, imported goods may be temporarily stored in a Departmental warehouse;

(b) No storage charges shall be levied if goods are cleared within seven days of issue of arrival notice by the Customs authorities;

(c) If goods are not cleared within seven days, storing charges shall be levied from the date of issuance of arrival notice as per rates prescribed in Annex-I;
(d) Within 90 days of arrival of goods in the departmental warehouse, the owner or the importer may move the goods to the Public or Private warehouse after obtaining approval from the Customs authorities; and

(e) If any goods are not cleared from the departmental warehouse by the importer within 90 days including holidays from the date of arrival, the Customs authorities may dispose off the goods through public auction or tender in accordance with Rule 6 of General Provisions of these Rules.

8.2 Public Warehouse
The Department may approve a public warehouse at any working station wherein dutiable or taxable goods may be deposited without payment of duty or tax. The approval shall however be subject to the fulfillment of the following conditions:

(a) Submission of detailed plan and description of the warehouse;

(b) The warehouse is secured for storing dutiable goods and there is no danger of theft, loss or deterioration of goods;

(c) The warehouse shall be kept under the joint lock of the Department and the public warehouse operator.

8.3 Private Warehouse
The Department may also permit the storage of dutiable goods in a private warehouse of an importer at any working station in respect of which facilities for deposit in a public warehouse are not available. However, the deposit of dutiable goods in a private warehouse shall be subject to the following conditions:

(a) The importer or his authorised agent shall give in writing to the Customs authorities for deposit of dutiable goods in a private warehouse;

(b) The warehouse is secured for storing dutiable goods and there is no danger of theft, loss or deterioration of goods; and

(c) The importer/warehouse owner shall furnish a bank guarantee equal to the value of customs duty & taxes leviable on the goods stored in a warehouse. The importer/warehouse owner shall be liable for payment of full amount of customs duty & taxes leviable if goods are lost, damaged or destroyed for whatever reasons. In addition, fines & penalties will be levied in case the goods are removed intentionally from the bonded area without proper authorisation and payment of customs duty & taxes.
8.4 Control of Goods

a) All goods stored in a Public and Private warehouses shall remain under joint lock of the Department and the warehouse management;

b) Entry, removal of goods, packing or re-packing, inspections, taking samples, changing container, or any other act shall be done only with the permission and supervision of the Customs Officer;

c) The Customs Officer shall have access to the entire part of a warehouse and be empowered to examine the goods therein; and

d) The Private warehouse shall submit monthly statements to the Customs authorities of goods warehoused and released.

8.5 Owner’s Right to Warehoused Goods
With the permission of the Customs Officer and on payment of prescribed fees, the owner of the goods may either before or after warehousing:

(a) inspect the goods;

(b) separate damaged or deteriorated goods from the rest;

(c) sort the goods or change their container for the purpose of preservation, sale, export, or disposal or transport of the goods;

(d) deal with the goods and their containers in such manner as may be necessary to prevent loss or deterioration or damage to the goods; or

(e) show the goods for sale.

8.6 Clearance of Warehoused Goods
On presentation of the import declaration form and on completion of the formalities in accordance with Rule 4 of these Rules and on payment of duties, taxes, rent and any other fees, warehoused goods may be cleared by the importer or his authorized agent.

8.7 Transfer of Goods from one Warehouse to another
The owner of warehoused goods may remove and transport the goods underbond from one warehouse to another with the permission of the Customs Officer. Application for movement of warehoused goods shall be made by the owner or his agent to the Customs authorities in CD Form-V. Permit for removal of such goods shall be issued by the RRCO in CD Form-VI.
8.8 **Storage Period for Goods in a Public and Private Warehouses**

(a) Imported goods may be stored in a public and private warehouse by the importer for a period of 1 year from the date of its warehousing. However, capital goods intended for export oriented unit may be warehoused for a period of five years.

(b) The Head of the Department may allow goods to remain in a warehouse for a period longer than as prescribed under Rule 8.8 (a) above on a written request by the importer.

8.9 **Damage or Deterioration of Goods in a Warehouse**

The Department shall not be responsible for any damage or deterioration of goods in a warehouse.

8.10 **Disposal of Warehoused Goods**

If warehoused goods are not cleared within the period as prescribed under Rule 8.8 above, they shall be disposed off by the Department through public auction or tender as per Rule 6 of General Provisions of these Rules.

9 **Import, Sale and Transfer of Vehicles: Section 33 of the Act**

9.1 **Import**

(a) No vehicles of third country origin of any type shall be imported into Bhutan without an import license issued by the Royal Government of Bhutan.

(b) Import of vehicles, including gifts and prizes received or won abroad, will be subject to Customs duty and Sales tax.

(c) Privileged personnel of foreign Diplomatic Missions and International agencies, within 12 months of their arrival in Bhutan are permitted to import or acquire a vehicle locally on duty exempt basis.

(d) Import of vehicles on duty exempt basis by eligible civil servants including those posted abroad shall be governed by Foreign Vehicle Allotment Rules 1994 or such amendments made by the Ministry of Finance from time to time.

(e) Import of second hand vehicles shall not be permitted except for officials of Foreign Diplomatic Missions and International Organisations and expert
who may bring in their used vehicles along with them on their transfer to Bhutan subject to re-export on repatriation as per Rule 9.3 (e) below.

(f) Import of used vehicles by Bhutanese nationals, temporarily stationed abroad, shall be permitted, only if the following conditions are fulfilled:

(i) A Bhutanese national has worked continuously abroad for a period of at least two years;
(ii) The vehicle must be procured and registered in his/her name in the country of residence at least one year prior to its importation into Bhutan; and
(iii) The vehicle procured abroad, is new and not second hand.
(iv) Duty and sales tax applicable shall be payable.

9.2 Sale and Transfer of Duty Exempt Vehicles

(a) Transfer of ownership of vehicles (by sale or gift) imported or acquired without payment of Customs duty and taxes to non-privileged person shall be subject to payment of Customs duty, taxes and charges.

(b) Sale of such vehicles shall attract Customs Duty and taxes on depreciated value at the rate of 20% per annum on straight-line value method. The value for the purpose of allowing depreciation shall be the prevailing CIF value for similar vehicles less duties and taxes as charged by the dealer in the country at the time of effecting sale.

(c) The period for the purpose of allowing depreciation shall be from the date of registration of vehicles in Bhutan. Transfer of ownership of vehicle shall be effected only on payment of duty, taxes and other charges to the Department. No new registration of new vehicles or transfer of ownership of any vehicles shall be effected by the Road Safety and Transport Authority without the clearance from the Department.

(d) The buyer shall be liable to pay the Customs duty and Sales tax.

(e) No customs duty and Sales tax shall be levied if a vehicle is sold after a period of five years from the date of its registration.

9.3 Disposal of tax/duty exempt Vehicles by Officials of Diplomatic Missions, International Organisations and Experts on Completion of their Assignment in Bhutan.
(a) They can re-export their imported vehicles on completion of their assignment in Bhutan.

(b) It can be sold on duty and tax exempt basis to another privileged person serving in Bhutan, with clearance from the Department of Revenue and Customs, provided the buyer has not already imported or placed order for importation of a vehicle.

(c) It can be sold on duty and tax exempt basis to a Bhutanese official holding vehicle allotment quota.

(d) It can be sold in the open market subject to fulfillment of the conditions laid down in Rule 9.2 above.

(e) Used vehicles brought on their posting to Bhutan shall not be permitted to be sold or transferred to any Bhutanese or privileged persons by sale or gift and shall have to be re-exported on repatriation. Such vehicles if left behind in Bhutan shall be confiscated.

(f) Where vehicles other than the used vehicles mentioned in Rule (e) above are disposed of in Bhutan, transfer of ownership whether by sale or gift must be completed prior to the departure of the owner.

9.4 Disposal of official Vehicles of Diplomatic Missions and International Organisations
Vehicles of the Diplomatic Missions and International organizations, if purchased by a non-privileged or is not a Government organization authorized by the Ministry of Finance shall be governed as per the rules laid out in and mentioned in Rule 9.2 above.

9.5 Unauthorised Importation of Vehicles
Any third country vehicles imported without an authorization into Bhutan by any person or organization shall be confiscated without any notice.

9.6 Transfer of Third Country Origin Vehicles Outside Bhutan
Transfer of third country origin vehicle outside Bhutan by gift or sale is not permissible. A No Objection Certificate shall however be issued in case of transfer of personnel of Diplomatic Missions, International Agencies and Bhutan Foreign Service from Bhutan.
10 Baggage: Section 35 of the Act

10.1 Free Baggage Allowance for Passengers

10.1.1 Baggage means personal belongings of travellers either carried by hand or checked with a carrier and excludes motor vehicle and merchandise.

10.1.2 Bhutanese passport holders and any other national working as a regular employee in Bhutan and resident in the country arriving with a baggage shall be permitted to bring in personal items up to the assessed value as prescribed under Annex-III of these Rules without payment of duties and taxes.

10.1.3 Goods exceeding the limit in Annex-III shall attract customs duty, even if the value of the goods is less than US$ 1,000.

10.1.4 Gold and silver in excess of the above quantity as mentioned in Annex-III shall require prior permission from the Royal Monetary Authority and shall be subject to levy of Customs duty.

10.1.5 Goods imported in commercial quantity shall not be covered under free baggage allowance.

10.1.6 Free baggage allowance shall not be eligible to passengers below the age of 15 years.

10.2 Free Baggage Allowance for Aircrew Members
Aircrew members on official duty shall be permitted to bring articles up to the value of US$ 20 per trip.

10.3 Free Baggage Allowance for Tourists
A tourist shall be allowed to import temporarily free of Customs duty his personal effects and articles reasonably required for the visit, provided that the items imported are for personal use and that the items imported will be re-exported on his leaving Bhutan.

10.4 Article of High Value and Procedure for its Import and Re-export
A tourist shall be allowed to import articles of high value such as sound recording equipment, film projectors slides and film for demonstration, professional equipment, instrument and appliances like video recorders, provided that the tourist on his arrival shall declare all his dutiable goods in the Passenger Declaration Form prescribed in CD Form-VII and produce the same at the time of his departure. On examination, if a Customs Officer
finds any of the items are missing from the declared form, such articles shall attract Customs duty and taxes at the prevailing market rate in Bhutan.

10.5 Allowance for Cigarettes and Drinks
A tourist shall be allowed to import free from Customs duty, used articles of personal wear and regular use including cigarettes, tobacco, alcoholic drinks or a combination of these items subject to the following ceilings.

(a) Cigarettes: 1 carton containing 200 pieces.
(b) Cigars: 2 boxes or 50 pieces.
(c) Pipe tobacco: 3 tin of 50 grams each.
(d) Spirits: 1 bottle not larger than one litre.

10.6 Transfer of Residence

10.6.1 Personal Effects
A national of Bhutan who has been staying abroad for longer than 12 months, on a bonafide transfer of residence to Bhutan, shall be allowed to import his used personal household effects other than electronic items in reasonable quantity without payment of duty. All other items including electronics goods and vehicles shall be subject to customs duty and will be assessed on depreciated value @ 20% per annum on straight-line value method.

The concession available under this rule shall not be extended to more than one person in a family, unless it is proved to the satisfaction of the Customs Officer that the separate member of the family claiming these facilities was staying abroad independently and maintaining a separate residence.

10.6.2 Professional Equipment
In case of bonafide transfer of a scientist, doctor, engineer or person engaged in any other profession, he shall be allowed to import free of Customs duty, professional equipment ordinarily required by him for his profession in addition to items mentioned in Rule 10.6.1 above.

10.7 Baggage of Deceased Persons
Notwithstanding the provisions of this rule, personal articles and household effects of a Bhutanese national who dies abroad shall be allowed to be imported free of Customs duty, if it is proved to the satisfaction of the Customs Officer that the goods sought to be imported are the bonafide personal goods and personal effects and were in use and possession of the deceased abroad.
10.8 Baggage of Foreign Privileged Persons in Bhutan
Accompanied baggage of foreign privileged persons in Bhutan shall be treated in accordance with the provisions laid down under Rule 1.5, 1.6 and 1.7 of these Rules. Such baggage may not be subject to Customs examination. However, any major article exceeding US$ 1,000 in value shall have to be declared in CD Form-III.

10.9 Landing of Unaccompanied Baggage

(a) The provision of this rule shall apply to unaccompanied baggage of a passenger; provided that such baggage is shipped or dispatched from abroad within 30 days preceding or following the arrival of the passenger in Bhutan.

(b) The Customs authorities, on being satisfied that dispatch of the baggage beyond the period of 30 days is for any bonafide reason, may condone the period as deemed fit.

10.10 Unaccompanied Baggage arriving by Air
The owner of the baggage or his authorized agent shall produce the following documents to the Liaison and Transit Office in Kolkatta or the designated Customs Office in Bhutan:

(a) Consignment note along with a delivery order from the concerned airline.

(b) Packing list

(c) Invoice/value declared for the Customs purpose.

(d) Letter of authorization.

(e) Original passport in case of Bhutanese national and photocopy of the passport in case of foreigners in Bhutan.

10.11 Unaccompanied Baggage arriving by Sea
All documents mentioned above shall be required for clearance of unaccompanied baggage arriving by sea. The consignor must be the same person as the consignee.

10.12 Declaration

(a) All arriving aircrew shall declare the dutiable goods if any in their possession to the Customs authorities at the time of their arrival.
(b) All arriving passengers shall be liable to declare the contents of the baggage to the Customs authorities in the Passenger Declaration Form as prescribed in **CD Form-VII**.

(c) All arriving and departing passengers including aircrew members shall be liable to declare to Customs if they are carrying any currency exceeding amount equivalent to US$ 5000.

(d) All departing passengers including aircrew members shall be required to declare any restricted goods for export along with a required permit.

(e) Any religious artifacts including statues, books and paintings must be stamped with the appropriate seal permitting its export.

10.13 **Detention of Baggage**
Any baggage for import or export may be detained by a Customs Officer, if he has the reason to believe that the baggage contains

(a) goods which should have been declared are not declared;

(b) goods which have been incorrectly declared;

(c) goods on which duties and taxes have not been paid;

(d) goods without required documents;

(e) goods are of commercial nature or quantity; and

(f) Goods, which are prohibited or restricted for export and import.

Such detained goods shall remain under the custody of Customs and shall be subject to fines and penalties as per provisions laid down in General Provisions of Sales Tax, Customs and Excise Act, 2000.

11 **Foreign Post Parcel: Section 37 of the Act**

11.1 **Foreign Post Office**
All foreign post parcels including mails shall be routed through the office of the Bhutan Post situated at Thimphu under Customs control. The Royal Government may however at any time appoint any other post offices in Bhutan to clear foreign post parcel.
11.2 Declaration

(a) All foreign post parcels moving through any foreign post office shall be accompanied by the standard Customs Declaration in Form C 2 /CP 3, as prescribed by the Universal Postal Union Convention.

(b) Declaration of value of the contents of a foreign post parcel shall not be necessary, if the label outside the parcel bears an indication that an invoice is enclosed in the packet, which may be opened for Customs examination.

11.3 Clearance by Customs

No foreign postal items shall be permitted to be delivered or exchanged through any post office, unless its clearance has been permitted by a Customs Officer on presentation of proper documents viz. a declaration containing the description, quantity and value of the goods; and any other documents which may be necessary for assessment.

11.4 Exemption of Customs Duty and Sales Tax for Post Parcels

Import of any goods as gift through a foreign post parcel up to assessed value US$ 100 shall be exempted from the Customs duty and taxes and no import license/permit shall be necessary provided that:

(a) a person resident in Bhutan does not receive such gifts more than twice a year;

(b) such a gift does not consist of alcohol, alcohol beverages or any prohibited or restricted goods;

(c) such a gift is sent to a private person by or on behalf of another private person resident abroad; and

(d) such a gift consists only of goods for personal use and nature and quantity of the goods imported are such that it is not of commercial nature.

11.5 Prohibitions

All imports and exports made as foreign post parcel shall be strictly in accordance with the Universal Postal Union Convention. Notwithstanding above, the provision under Chapter XIII of the Sales Tax, Customs and Excise Act, 2000 shall also apply to all exports and imports made as foreign post parcel.
11.6 **Responsibility of Postal Officials**

No official of Bhutan Postal Department shall deliver or order delivery of:

(a) any foreign postal items received from or destined to any foreign country; or

(b) any postal items the import or export of which is prohibited or restricted; or

(c) any postal items which is leviable to any duty and tax unless such postal items has been permitted to be cleared by Customs Officers on presentation of proper declaration in the prescribed forms.

11.7 **Procedure for Clearance of Letter Mail Articles and other Postal Items**

(a) Immediately on receipt of bag containing foreign letter mail articles, the post master shall get the bag opened in presence of the Customs Officer with a view to obtain any packet suspected to contain dutiable, restricted or prohibited articles. The packets thus detained shall be presented to Customs for assessment and clearance.

(b) On receipt of foreign postal items other than those mentioned above, the post master shall prepare declaration form in triplicate as prescribed in CD Form-III. The same shall be presented to the Customs Officer along with the goods for payment of duty and taxes.

(c) On receipt of the above documents, if the Customs officer is satisfied with the declaration made, he shall make an order for clearance on payment of duty and taxes. However, if the Customs Officer has reasons to believe that the declaration made is false, he shall order for detention of such parcel for further scrutiny and examination.

(d) The postmaster shall then detain all foreign postal items marked for detention, and shall allow the rest for clearance on payment of duty marked on each declaration form.

(e) The detained foreign postal items shall be examined by the Customs Officer as soon as possible, who shall note the rate and amount of duty and taxes including fines and penalties in the prescribed form. The same shall be marked as “Examined by Customs” and returned to the postmaster along with the completed declaration form for realization of Customs duty and taxes including fines and penalties, if any.
(f) The procedure for documentation, examination and assessment of duty for any detained letter mail articles shall be the same as applicable to post parcel.

(g) If the declared value is incorrect, Customs authorities shall determine the value and levy Customs duty accordingly.

11.8 Procedure after Examination

(a) All postal items required by Customs to be opened for examination shall be re-packed under Customs seal. If at the time of examination of any postal items, the Customs Officer finds any contents damaged or short, he shall record a note of such damages or shortages on the post parcel. He shall also keep such note by way of remarks on the relevant declaration form.

(b) If on examination of any foreign post items, it is suspected by Customs Officer that the contents thereof violate any provisions of any law for the time being in force, shall seize the articles and initiate necessary action under the Customs Act without unnecessary delay.

(c) After assessment of the post parcel, the Customs Officer shall detain one copy of declaration form with himself and return the other two copies of the declaration forms to the postmaster. The postmaster shall retain one copy of the declaration form for his record and attach one copy with parcel for use and record by the delivering post office.

(d) The foreign post office shall collect duty and taxes and remit the same to the Department of Revenue and Customs on a monthly basis along with a detailed account.

11.9 Special Provisions to Export items by Post

(a) Any exports made as foreign post parcel shall be in accordance with the export procedures laid down under Rule 5 of these Rules.

(b) The postmaster on accepting the goods as parcel for export shall ensure that the parcel is accompanied by proper Customs declaration form duly passed by a Customs Officer.
11.10 **Undelivered Parcel**

If any foreign postal items cleared by the Customs is not delivered to the addressee for any reason, the postal authority shall not dispose off the parcel without permission of the Customs, unless the same is being returned to the sender in normal course in accordance with postal regulations. A separate register shall be maintained by the postal authority wherein full particulars of such undelivered foreign postal articles shall be noted.

12 **Movement of Goods through Couriers: Section 37 of the Act**

12.1 **Condition to be Fulfilled by an Applicant**

A person wishing to operate an independent Courier Service or as an agent of any international Courier shall fulfill the following conditions:

(a) The person applying for registration as an authorised Courier shall possess a trade license and shall disclose to the satisfaction of the Customs authorities that he is financially viable and in support thereof he shall produce a certificate issued by a bank or such other proof acceptable to the Customs authorities.

(b) He shall also submit to the Customs the list of all branch offices.

(c) The application for registration shall be made in the form as prescribed in **GP Form-III**.

12.2 **Scrutiny of an Application**

On receipt of the application, the Customs authorities may make enquiries for verifications of the particulars set out in the application and also such other enquiries as the Customs authorities may deem necessary.

12.3 **Registration**

(a) If on scrutiny of the application filed by a person, the Customs authorities are satisfied that the applications fulfills the requirement of the registration, the said applicant may be so registered as an authorised Courier. The registration shall be done in the form as prescribed in **GP Form-IV**.

(b) The registration shall be valid for a period of three years, but may be renewed from time to time in accordance with the procedure as laid down below.
(c) On expiry of the validity period, the Department may renew the registration for a further period of three years provided.

   i) The performance of the authorised Courier is found to be satisfactory.
   ii) The authorised Courier has not violated any of the obligations specified in Rule 12.4 below.

12.4 Obligations of an Authorised Courier

An authorized Courier shall:

a) Obtain an authorisation from each of the consigneess for whom he has been appointed to act as his Courier for clearance;

b) Advise his client to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the Customs authorities.

c) Not withhold information relating to assessment and clearance of imported goods communicated by any officer of Customs from a client who is entitled to such information.

d) Not withhold any information relating to assessment and clearance of imported goods from the assessing officer.

e) Not attempt to influence the conduct of any official of Customs in any matter pending before such official or his subordinates by the use of threats, false execution, duress or offer of any special inducement or promise of advantage or by bestowing of any gift or favour or other things of value;

f) Promptly pay all dues to the Department;

g) Not tamper with any official documents;

h) Ensure that all documents prepared or presented by him are strictly in accordance with the legal requirements and contain no false or misleading information.

i) Ensure that he discharges his duties as Courier with integrity and efficiency both to Customs and his client.
Any violation of the above conditions or any provisions of the Customs Act and these Rules shall lead to fines and penalties as per Chapter 4 of the General Provisions of the Sales Tax, Customs and Excise Acts, 2000.

12.5 Maintenance of Accounts and Documents
A courier shall maintain proper records and accounts in such form and manner as may be directed by the customs authorities and submit for inspection whenever required and not tamper with any official documents.

12.6 De-registration
The Department may revoke the registration of an authorised Courier on any of the following grounds.

(a) failure to comply with any of the provisions of the Act and these Rules; and

(b) misconduct.

Provided that no such revocation shall be made unless a notice has been issued to the authorized courier informing him of the grounds.

12.7 Packing of Goods Imported by Couriers
For the purposes of these rules, the imported goods shall be packed separately in identifiable Courier Company bags, with appropriate labels, in the following categories, namely:

(a) documents

(b) samples and free gifts

(c) dutiable goods

Each package of imported goods shall bear a declaration from the sender regarding the contents of the package and value thereof.

12.8 Imported Goods to be Presented for Assessment
The authorised Courier shall present all the imported goods to the Customs Officer for examination and assessment. Clearance of such goods shall be done in accordance with the provisions laid down under Rule 4 of these Rules. Such goods may also be left behind under Customs control for affecting clearance later.
12.9 Disposal of Uncleared Cargo
Any imported goods which are not cleared within 90 days after the date of arrival shall be disposed off through public auction or tender as per the provision laid down under Rule 6 of General Provisions of these Rules.

12.10 Export Items Moving by Courier
(a) Any exports made through courier shall be in accordance with the export procedures laid down under Rule 5 of these Rules.

(b) The Courier operator on accepting the goods for export shall ensure that the goods are accompanied by export declaration form duly passed by a Customs Officer.

12.11 Exemption of Customs Duty for Goods Imported by Courier
Customs duty shall not be leviable and no import license/permit shall be required for import of goods as gifts by courier up to a assessed value of US$ 100 provided that:

(a) a person resident in Bhutan does not receive such gifts more than twice a year;
(b) such a gift does not consist of alcohol, alcoholic beverages or any prohibited or restricted goods;
(c) such a gift is sent to a private person by or on behalf of another private person resident abroad; and
(d) Such a gift consists only of goods of personal use and the nature and quantity of the goods imported are such that it is not of commercial in nature.

13 Restricted and Prohibited Goods: Section: 45, 46, 47 of the Act

13.1 Import Restriction
The import of the following categories of goods into Bhutan are restricted and application for license to import these goods shall be accompanied by a special permission (in original) issued by the concerned agency listed against the categories of goods:
<table>
<thead>
<tr>
<th>Restricted Goods</th>
<th>Responsible Agencies</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Arms and ammunition</td>
<td>- Royal Bhutan Army</td>
</tr>
<tr>
<td>(b) Explosives and explosive devices</td>
<td>- Ministry of Home Affairs</td>
</tr>
<tr>
<td>(c) Live animals and their products or by products</td>
<td>- Ministry of Agriculture</td>
</tr>
<tr>
<td>(d) Plant and plant materials</td>
<td>- Ministry of Agriculture</td>
</tr>
<tr>
<td>(e) Industrial and toxic wastes and residues</td>
<td>- National Environment Commission/ Ministry of Trade and Industry</td>
</tr>
<tr>
<td>(f) Wireless and remote sensing telecommunication and broadcasting equipment</td>
<td>- Ministry of Communications</td>
</tr>
<tr>
<td>(g) Scraps as notified by the National Environment Commission Secretariat</td>
<td>- National Environment Commission</td>
</tr>
<tr>
<td>(h) Used or second hand goods, vehicles, machinery and equipment</td>
<td>- Ministry of Trade and Industry</td>
</tr>
<tr>
<td>(i) Any other goods which do not have domestic market in Bhutan</td>
<td>- Ministry of Trade and Industry</td>
</tr>
<tr>
<td>(j) Drugs and pharmaceutical products</td>
<td>- Ministry of Health and Education/Ministry of Agriculture (in case of import of narcotics and psychotropic substances, the Department of Revenue and Customs shall issue import permits based on the recommendations of the Department of Health)</td>
</tr>
<tr>
<td>(k) Chemicals and Fertilizers</td>
<td>- Ministry of Agriculture</td>
</tr>
<tr>
<td>(l) Plastic packing materials</td>
<td>- Ministry of Trade and Industry</td>
</tr>
<tr>
<td>(m) Gold and silver in excess of free baggage allowance</td>
<td>- Royal Monetary Authority of Bhutan</td>
</tr>
<tr>
<td>(n) Any other goods which are restricted by any other laws and regulations in force.</td>
<td>- Ministry of Trade and Industry</td>
</tr>
</tbody>
</table>

13.2 Import permit for restricted goods
The permission issued by the relevant agencies must be produced to the Customs authorities at the time of import.
1 Exemption of Excise Duty: Section 2.2 of the Act

1.1 Duty exemptions on Excisable goods
On satisfaction and public interest, the Department may exempt any agency or person from the payment of Excise duty. Such exemptions shall include the requirements of the Foreign Diplomatic Missions, International Organisations, their Privileged Personnels and Armed Forces.

DRC may fix an annual quota of excisable goods free of excise duty for certain organisations.

1.2 Exemptions Procedures

(a) Cases for exemption of excise duty shall be submitted to DRC by the head of the organisation at least one week before the actual procurement.

(b) Exemption of excise duty shall be obtained in the prescribed EXC Form-XVIII before the actual removal of the products from the warehouse. No ex-post facto exemptions shall be given or refunds made on the goods if drawn without obtaining exemptions.

2. Excisable Goods: Section 3 of the Act

(a) All domestically manufactured alcoholic beverages shall be subject to levy of excise duty:

(b) In addition to the above, the Ministry may notify any other domestically manufactured products for levy of Excise duty.

3. Rates and Fees: Section 4 of the Act

3.1 Rates
Excise duty on domestically manufactured products shall be levied on an ad-valorem rates at ex-factory price as mentioned under Annex-IV of these Rules:

3.2 Fees
The Department shall levy and collect the following fees:
3.2.1 Fees for Liquor Exports

Vend fee - Nu. 6/- per dozen bottle of 750 ml.
Bottling fee - Nu. 10/- per dozen bottle of 750 ml.

3.2.2 Excise Permit Fee

Excise permit fees for import of beer shall be Nu.150 per permit.

3.2.3 Liquor Shop License Fees

License fees for liquor shop shall be determined through the highest bid offered by the eligible bidder during the open auction conducted by the Department from time to time. Auction shall be conducted as per the procedures laid down under Annex-V of these Rules.

4. Registration of Factories, Distilleries & Warehouses : Section 5 of the Act

4.1 Application for Registration

(a) Factories, distilleries and designated warehouses engaged in production/storage of excisable goods shall be registered with the concerned Regional Revenue & Customs Office (RRCO) prior to the operation of business.

(b) The application for registration shall be made in the prescribed EXC-Form-XV.

(c) The owner/agent of a factory, distillery or a warehouse having more than one premise shall be required to apply for separate registration for each premise.

(d) It shall be mandatory for an applicant to obtain Business Identifier Code (BIC) from the concerned RRCO before applying for registration.

4.2 Registration

(a) On scrutiny of the application, if the RRCO is satisfied that the applicant has fulfilled the requirements of the registration, a certificate of registration shall be issued in the prescribed EXC-Form-XVI.

(b) The registration shall be valid only for the premises and purposes specified in the certificate.

(c) Any change to the purpose specified in the Registration certificate shall require prior approval of the RRCO.
(d) Any change in the registration due to transfer of ownership, change of location or winding up of the business shall be reported to the concerned RRCO not later than 30 days from the date of change, and a tax clearance certificate shall be obtained.

(e) In case of transfer of ownership or winding up of the business without obtaining a tax clearance certificate from the Department, the new owner shall be liable for any outstanding tax and duty.

5. **Control of Excisable Goods: Section 7.1 of the Act**

5.1 **Control Measures**

   The Department shall exercise the following control on factory and distillery products:

   (a) All labels used on the distillery and brewery products shall be approved by the Department. Each label of liquor products for supply to Defence Forces shall be marked with the legend “For consumption of Defence Services/Canteen Service only”.

   (b) Arrival of principal raw materials in the distillery and brewery shall be reported to the Excise Officer.

   (c) The chemist shall gauge the spirit during each arrival and ascertain the quality and strength to match with the sample in the presence of the Excise Officer before it is unloaded.

   (d) The invoice accompanying the consignment of spirit shall be endorsed by the Excise Officer confirming the receipt of the consignment.

   (e) All receivers and vats in a distillery shall be placed in such a way so as to admit the contents to be accurately gauged. The receivers and vats shall be fitted with appropriate measuring scales for examination of the stock periodically by the Excise Officer.

   (f) Container-wise register shall be maintained by the management to indicate the account of spirit filled and used from time to time.

   (g) Leakage and wastage of spirit during import or transit under-bond shall be within the limit as prescribed below:
<table>
<thead>
<tr>
<th>Duration of transit</th>
<th>Wooden container</th>
<th>Metal container</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 2 days</td>
<td>2 %</td>
<td>0.5 %</td>
</tr>
<tr>
<td>Beyond 2 days</td>
<td>3 %</td>
<td>1 %</td>
</tr>
</tbody>
</table>

(h) Leakage and wastage of spirit during production in the distillery shall be within the limit as prescribed below:

- Rectified spirit/ ENA = 2 %
- Malt/ Scotch concentrate = 5 %

(i) No spirit shall be removed from any distillery except under a permit issued by the Excise Officer stationed in the warehouse. Issue of spirit for production and under-bond transfers to other units shall be under the control of the Department.

(j) The management shall inform the Excise Officer of the quantity and the type of spirit to be drawn for blending and bottling. The proposal for bottling of liquor shall be reported to the Excise Officer in writing 24 hours prior to the bottling.

(k) By-products of distillation shall be disposed off by way of sale with prior approval of the Department.

5.2 Submission of information on the price of the products

The manufacturers shall submit to the Department the list of the products manufactured/warehoused, indicating therein the manufacturing cost, cost of packaging, normal trade discounts, any other discounts as may be necessary and the price fixed for sale of the goods. The information shall be given to the Excise Officer in the prescribed EXC Form-I.

5.3 Transfer of Products from Factory/Distillery to Warehouse

The manufacturer shall transfer the finished products from the place of manufacture to the approved warehouse within the factory or distillery premises under the Production and Delivery Report EXC Form-II of these Rules. If the approved warehouse is located outside the factory premises, the transfer of stock shall be done in the prescribed “Underbond” Permit EXC Form-IXB.

5.4 Assessment of Duty and Removal of Finished Products from the Warehouse

(a) EXC Form-III A shall be used for assessment of Excise duty on excisable goods other than AWP products. Excise duty or the export fees on the alcoholic beverages other than those products falling under Rule 5.5 shall
be assessed by the Department in the prescribed EXC Form-IIIB and the assessed duty shall be deposited to Revenue accounts prior to the removal of goods from the warehouse.

(b) Excise duty on goods other than AWP products shall be assessed and collected by the management at the time of sale or removal from the factory or the warehouse as the case may be. The quantity of excisable goods removed shall be accompanied by a gate pass issued by the management. The Excise duty so collected shall be deposited with the concerned RRCO on a weekly basis.

(c) Each deposit of collected revenue shall be accompanied by the duplicate copy of the assessment form. A monthly statement on the collection and deposit of revenue shall be submitted to the concerned RRCO on or before 10th of every succeeding month.

(d) Failure to comply with rule 5.4 (b) above shall invite fines and penalties under Section 15 of the General Provision of Sales Tax, Customs & Excise Act, 2000.

5.5 Self Assessment and Removal Procedure

Under this system the manufacturer can clear the goods from the factory/warehouse without the physical supervision or verification of the Excise authorities. The Department may allow certain manufacturers to clear excisable goods under this procedure on the following conditions:

(a) Records pertaining to receipt and use of the principal raw materials in the factory are maintained,

(b) Production and sale records are maintained to the satisfaction of the Department,

(c) Excise duty is deposited on a weekly basis.

In order to ensure compliance of the above conditions, the Department shall conduct periodical inspection. Non-compliance of the above-mentioned conditions will result in withdrawal of such facility by the Department.

6. Maintenance and Submission of Information and Records: Section 7.2 of the Act

6.1 Records to be maintained and submitted by the Manufacturer of Distillery Products on a monthly basis.
The manufacturer of distillery products shall maintain the following records and submit the same to the Excise Officer stationed in the distillery premises before the 10th of every succeeding month in the prescribed EXC Form-IV.

(a) Account of principal raw materials received.

(b) Account of spirit losses during transit and production.

(c) Account of spirit sold or transferred to other units.

(d) Account of finished products transferred to warehouse.

Failure to maintain the above accounts shall invite fines and penalties under Section-13 of the General Provision of Sales Tax, Customs & Excise Act, 2000.

6.2 Records to be maintained by the Manufacturer other than the Distillery Products on monthly basis.

The manufacturer other than the distillery products shall submit the following accounts to the Excise Officer in the concerned RRCO in the prescribed EXC Form-V.

(a) Account of principal raw materials received.

(b) Account of principal raw materials used for production.

(c) Account of finished products transferred to warehouse.

(d) Account of sales during the month and stock balance in the warehouse.

Failure to maintain the above accounts shall invite fines and penalties under Section 13 of the General Provisions of Sales Tax, Customs & Excise Act, 2000.

7 Permits: Section 9 of the Act

7.1 Import Permits

7.1.1 Import from India

Import of the following goods from India shall be allowed only against the permit as prescribed in the following EXC Forms issued by the RRCO.
(a) Alcoholic beverages including beer under EXC Form -VI.

(b) All types of spirit for use in the distilleries under EXC Form -XVII.

(c) Narcotics & Psychotropic substance for hospital use under EXC Form-VII.

7.1.2 Import Procedures
The importer shall comply with the following procedures while importing the above prescribed goods from India: -

(a) All goods imported under the Excise permits prescribed in Rule 7.1.1 above shall be recorded with the Customs authorities at the entry check post in Bhutan.

(b) Import of alcoholic beverages shall be in accordance with the type and quantity specified in the import permit.

(c) Permit for import of beer under 7.1.1(a) from India shall be issued on payment of fees wherever applicable.

(d) In case of a permit issued to the distillery for import of spirit, a Landing Certificate of the quantity received each time shall be issued by the Excise Officer.

(e) In case of the spirit not issued/short issued by any distillery in India, a certificate to this effect shall be obtained from the concerned Excise Authorities of the place of import.

(f) Permit for import of narcotics & psychotropic substance for bonafide medical uses shall be issued only on the recommendations from the Ministry of Health.

(g) Misuse of any import permit shall be subject to fines and penalties under Section 16 of the General Provision of Bhutan Sales Tax, Customs and Excise Act, 2000.

7.1.3 Import of the above goods from countries other than India shall be in accordance with the provisions laid down in Part-II of Sales Tax, Customs & Excise Act, 2000.
7.2 Transit Permit for Movement of Excisable Goods.
A transit permit in the prescribed EXC Form-IXA and IXB shall be obtained from the Excise Authorities for under-bond transfer of the following goods within Bhutan or through the Indian territories:

(a) Alcoholic beverages on which excise duty/fees has not been paid.

(b) Spirits from one distillery to another distillery.

7.2.1 The management shall apply for a permit to the Excise Officer in the prescribed EXC Form-VIII as and when the above goods are required to be transported under-bond from one unit to another.

7.2.2 In case of the above goods being transported through the Indian territories, the permit shall indicate the required specifications of alcohol, place of destination and places in India through which the consignment will be transited.

7.2.3 Transit permit for movement of duty/tax paid alcoholic beverages.
A transit permit in the prescribed EXC Form-X shall be obtained from the Excise Authorities for transport of excise duty paid alcoholic beverages within Bhutan or through the Indian territories. The permit shall contain therein the specification of alcohol, and other details as indicated under Sub-section 7.2.2 above.

8 Export of Excisable goods to India: Section 8.2 of the Act
There shall be no excise duty for export of excisable goods to India.

8.1 Export Procedures for Alcoholic Beverages
The exporter shall observe the following procedures for export of alcoholic beverages:

(a) The exporter shall apply for export permit to the concerned RRCO in the prescribed EXC Form-XI. The application shall be received at the RRCO not less than 24 hours prior to the time of export. The application for export shall be accompanied by a permit issued by the concerned excise authorities of India authorizing the import. Photocopies and fax copies of the permit shall not be accepted.

(b) On satisfaction of the documents submitted, the RRCO shall issue a permit for export of alcoholic beverages in the prescribed EXC Form-XII.
(c) The exporter shall be required to make a security deposit of Nu.200,000/- or equivalent excise duty for one consignment whichever is lower, for exports other than CSD.

(d) The security deposit shall be refunded or adjusted against any liabilities on successful completion of the export contracts.

(e) The exporter shall also deposit to the RRCO, the prescribed Vend/Bottling fees for the consignment to be exported.

(f) The exporter shall submit the landing certificate of the alcoholic beverages exported to the concerned RRCO within 60 days from the date of export. Failure to submit the same shall result in suspension of further exports unless the exporter can prove to the satisfaction of the excise authorities that the delay was due to circumstances beyond his control.

(g) Misuse of any export permit shall be subject to fines and penalties under Section 16 of the General Provision of Bhutan Sales Tax, Customs & Excise Act, 2000.

8.2 Export of goods to countries other than India
Export of goods to countries other than India shall be in accordance with the provisions laid down in Part II of Sales Tax, Customs & Excise Act -2000.

9. Control over Warehoused Goods: Section 11 of the Act

9.1 Receipt, Storage and Removal of Excisable Goods in the Warehouse

(a) All goods stored in the Excise warehouse shall remain under Excise control.

(b) Excisable goods received in the warehouse shall be accompanied by the excise permit or the Production & Delivery Report Form as per Section 5.3 of these Rules. In case of loss or damage of any goods during transport or transit underbond, the owner shall pay the Excise duty to the concerned RRCO.

(c) Excisable goods manufactured in a factory, distillery or a brewery shall be stored in the approved warehouse without payment of excise duty.

(d) Such warehouse shall be under the joint lock of the Department and the management of the warehouse.
(e) The Excise Officer in the warehouse shall maintain all records of excisable goods received and issued at the warehouse. Any unforeseen damage of dutiable goods due to any natural cause shall be reported to the concerned RRCO for adjustment in the physical stock without levy of duty.

(f) Each removal of stored goods whether on payment of duty or free of duty shall be recorded in the accounts maintained in the warehouse.

9.2 Maintenance and Submission of Accounts

(a) Accounts of stored goods in the warehouse shall be maintained in the stock register.

(b) The statement of excisable goods issued from the warehouse whether on deposit or free of excise duty shall be submitted to RRCO in the prescribed EXC Form-XIII before 10th of every succeeding month.

9.3 Work on Holidays by Excise Authorities: Section 11.5
Overtime fees for the excise officials shall be as per Rule 7 of General Provisions of these rules.
GENERAL PROVISIONS

1. **Inspection: Section 3 of the Act**

1.1 **Power to Inspect by Tax, Customs and Excise Officers**

(a) An officer of the Department not below the rank of an inspector shall inspect business premises and exhibits of the entity where there is reasonable doubt that such business premises and exhibits have violated any provisions of the Sales Tax, Customs and Excise Act, 2000. Such inspection shall, however, be carried out only after obtaining an inspection order from an Officer not below the rank of an Assistant Commissioner.

(b) Any inspection conducted must be intimated to the taxpayer in writing either on the spot or in advance with names of the inspection team as per the GP Form -V.

(c) The inspection team shall always produce the departmental identity cards to identify themselves in the course of their field assignments.

(d) No authorization shall be required when an officer not below the rank of Assistant Commissioner is accompanying the inspection team.

1.2 **Submission of Report to the Regional Commissioner**

The concerned officials shall submit a report on the findings to the Regional Commissioner immediately on completion of any inspection.

2. **Assessment and Reassessment of Customs Duty and Sales Tax: Section 4 of the Act**

2.1 **Assessment**

(a) Imported goods or the export goods, as the case may be, shall be presented to the Customs/Tax authorities in the prescribed declaration ST Form-I or CD Form-III and GP Form-II for assessment of duty and tax.

(b) Goods presented shall be examined by the Tax/Customs Officer without undue delay.

(c) After such examination, the duty and tax, if any, leviable on such goods shall be assessed.
(d) Customs duty shall be assessed and levied on the cost, insurance and freight (CIF value). Where CIF value of goods cannot be determined, valuation methods prescribed under Part II, Rule 3 shall be applied.

(e) In addition to the Customs duty, such imported goods shall also be subject to Sales tax.

(f) For the purpose of assessing duty, the Customs Officer may require the importer, exporter or any other person to produce any contract, policy of insurance, catalogue or other documents whereby the duty and tax leviable on imported goods or export goods, as the case may be, can be ascertained. The imported goods or export goods may be assessed to duty by the Customs Officer, prior to the examination thereof, on the basis of declaration made.

(g) Where the value of goods is declared in foreign currencies, exchange-selling rate of the Royal Monetary Authority prevailing on the date of the release of goods shall be applied for the assessment of duties and taxes.

2.2 Reassessment of Duty and Taxes
Duties and taxes shall be reassessed if

(a) an assessee is not satisfied with the assessment done by the Tax and Customs Officer and an appeal is made to the RRCO for reassessment; and

(b) the assessment of duty and tax is found to have been done in an incorrect manner; and

(c) on subsequent examination of the goods or documents, the declaration is found to be untrue.

2.3 Provisional Assessment of Duty and Tax
Provisional assessment of duty/tax shall be done if

(a) the importer or exporter is unable to produce any document or furnish any information necessary for the assessment of duty and tax on the imported goods or export goods, as the case may be, or

(b) the Tax and Customs officer deems it necessary to subject any imported goods or export goods to any test for the purposes of assessment of duty and tax thereon, or
Pending production of necessary documents or furnishing of required information or completion of test/enquiry as laid down in (a) and (b) above, Tax and Customs officer shall assess duties and taxes provisionally. However, the importer or exporter shall be required to furnish security as the Tax and Customs Officer deems fit for the payment of the deficiency, if any, between the duty and tax finally assessed and provisionally assessed.

2.4 Time limit for Demand for Duty and Tax

(a) When any duty and tax have not been levied or short levied or wrongly refunded, the Department may demand duty and tax from the taxpayer concerned within five years from the date of final assessment or final payment or the date of importation, as the case may be;

(b) In the event of collusion, fraud, willful misstatement or suppression of facts there shall be no time limit for demand for duty and tax:

(c) Demand for duty and tax made under this rule shall clearly refer to the assessment or duty document and state the reasons for demand.

2.5 Assessment of Excise duty: Section 4
Assessment and Valuation on Domestically Manufactured Goods

(a) Excisable goods shall be assessed on an ad valorem basis. Such value shall be the ex-factory price at the time of sale from the factory gate or the warehouse.

(b) The ex-factory price or wholesale price for the purpose of these rules shall include the manufacturing cost and the profit margin. The manufacturer shall inform the Department as and when there is change in the prices.

(c) In case of any goods sold by the manufacturer through a related person, instead of wholesale trade, the normal price of the article shall be the price at which the goods are ordinarily sold to an unrelated person by the manufacturer.

(d) Where the price of goods are not known at the time of removal, the value of the goods shall be based on the value of identical goods sold by the manufacturer for delivery at any other time (past or future) nearest to the time of removal of goods under assessment.
(e) If the value of the excisable goods cannot be determined under any of the above provisions, the assessing officer may determine the value on the basis of an estimate based on detail of the cost of materials used for production and his manufacturing expenses per unit or package duly certified by a competent authority.

3 **Procedures for Movement of Goods in Transit: Section 6.1 of the Act**

(a) The owner or his authorised agent shall declare the goods to the concerned RRCO or its authorised check post for obtaining a Transit Permit as prescribed in GP Form-VI for the movement of goods from one part of Bhutan to another through Indian territories.

(b) The Customs Officer, on verification of documents and examination of goods, where necessary, shall issue the Transit Permit in duplicate. If more than one vehicle is engaged for carriage of one consignment, the owner shall produce bill, invoice or consignment note separately for each vehicle. In such cases, transit permit shall be issued for each vehicle.

(c) On arrival of the goods to the Customs check post at the entry point, the owner or his authorised agent shall present both the copies of the transit permit to the Customs authorities. The Customs Officer at the Customs check post shall, if necessary verify the documents and examine the goods before their clearance in order to ensure that the goods are the same.

(d) In case of loss of goods in transit, the owner of the goods shall be liable to pay Customs duty and tax including fines and penalties in case of the loss of goods in transit is proved to be caused by negligence, default or any willful act or omission.

4. **Detention, Seizure and Confiscation: Section 7, 8, 9, 10 and 11 of the Act**

(a) In case of detention, seizure and confiscation of goods, the taxpayer shall be informed through GP Form-VII or EXC Form-XIV.

(b) All expenses incurred on transport and handling of detained or seized goods shall be borne by the offender on an actual basis. The expenses shall include transportation, loading, unloading, storage, packing and any other related costs.
5  Illicit Liquor: Section 17 of the Act

5.1  Inspection of Illicit Liquors

(i)  Excise inspection on production and sale of illicit liquors shall be conducted within the urban areas and along the highways;

(ii) Upon inspection, if the sale of illicit liquor is detected, the liquor along with equipment for fermentation and distillation including pots, drums, jars and any other receptacles shall be confiscated by the Excise Officer.

5.2  Other Offences

(i) Liquors obtained without payment of duty and sold in the open market; and

(ii) Un-authorized sale of liquors;

5.3  Fines and Penalties

(a) Fines for illicit liquor shall be imposed as per the rates prescribed below:

(i) Distilled liquors (Arrah): Nu.100/- per bottle containing 750 ml.

(ii) Fermented grain (Bangchang): Nu.500/- per weight of 20 Kg.

(iii) Others (liquid /solid form): Nu.50/- per bottle containing 750 ml or per Kg.

(b) Sale of liquors obtained free of duty or imported illegally, in the open market, shall be subject to fine of Nu. 200/- per bottle irrespective of size.

(c) The above fines shall be imposed and collected on the spot.

(d) In addition to the above, liquor may be confiscated and the offender liable for imprisonment as per the provision of the Civil and Criminal Court Procedures of the Kingdom of Bhutan.

6.  Disposal of Confiscated Goods: Section 19 of the Act

6.1  General Goods

All confiscated goods shall be disposed off through auction or tender. Such disposal shall be
(a) done after obtaining prior approval from the Head of the department;

(b) done after fixing the reserved value of goods to be disposed off; and

(c) done by an auction committee comprising of at least 3 officers of the Regional Office and, one representative from the Dzongkhag,

(d) chaired by the Regional Commissioner; and

(e) notified by the RRCO at least two weeks before the date of auction.

6.2 Disposal of Seized and confiscated goods

(a) Seized and confiscated goods other than those mentioned in Rule 5 of these Rules shall be auctioned only after the administrative procedures under the provisions of Appeals of Sales Tax, Customs and Excise Acts have been finalised.

(b) Seized and confiscated illicit liquors (Bangchang and Arah) shall be destroyed after the fines and penalties have been paid.

6.3 Animals, Perishable, Hazardous and Dangerous Goods

(a) Perishable, hazardous and dangerous goods shall be disposed off within 48 hours by the RRCO.

(b) Animals may not necessarily be disposed off through auction. The Regional Commissioner may, with the approval from the head of Department, decide on the manner of disposal.

7. Overtime service fees: Section 34 of the Act

Over time service fees at the rates prescribed in table below shall be paid by the person who requests for the services of any officials of the Department of Revenue and Customs on account of whose request, the services of any officials have to be made available. These fees shall be levied for the services rendered by the officials beyond the prescribed working hours and on holidays as per the rates prescribed below and on fulfillment of the following conditions:
<table>
<thead>
<tr>
<th>Grade</th>
<th>Fees per hour on any working day</th>
<th>Fees per hour on any holiday</th>
</tr>
</thead>
<tbody>
<tr>
<td>X &amp; above</td>
<td>Nu. 60</td>
<td>Nu. 120</td>
</tr>
<tr>
<td>XI &amp; below</td>
<td>Nu. 40</td>
<td>Nu. 80</td>
</tr>
</tbody>
</table>

(a) The minimum chargeable hour for the overtime service fee shall be one hour.

(b) Conveyance, where necessary shall be provided by the individuals requiring the services of the officials from the Department.

(c) The overtime service fees collected from the client may be deposited in subsidiary Budget Account for making payments to the concerned officials.

(d) The team shall consist of at least three officials accompanied by one officer.

8. **Documentation Fees**

(a) Documentation fee of Nu.50 per transaction shall be charged for any work conducted beyond normal working hours.

(b) The fees shall be deposited in the SBA account for making payments to the concerned officials.
Note:

The forms prescribed herein are as per requirement of the Sales Tax, Customs & Excise Act 2000, and rules there to. Kindly note forms with logo are standard forms and are available in the Department and Regional Revenue & Customs Offices and while forms without logo are sample forms which can be replicated or customized.
# ST Form - I

## Import Declaration for Imports from India

<table>
<thead>
<tr>
<th>Book No.:</th>
<th>Page No.:</th>
<th>Entry Point:</th>
<th>Entry Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importer Type:</td>
<td>BIC/AC/CC/ID/PP No.:</td>
<td>Name of the Importer:</td>
<td></td>
</tr>
<tr>
<td>BSTEC No.:</td>
<td>Date:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To be Re-exported:</td>
<td>Not Later Than:</td>
<td>Has been Re-imported:</td>
<td>EDF No.:</td>
</tr>
<tr>
<td>Transporter/Airline:</td>
<td>Vehicle/Flight No.:</td>
<td>Consignment Note/AWB/Tag No.:</td>
<td>Date:</td>
</tr>
<tr>
<td>No. of Packages:</td>
<td>Gross Weight (Kg):</td>
<td>Market Source:</td>
<td>Supplier:</td>
</tr>
<tr>
<td>Invoice No.:</td>
<td>Invoice Date:</td>
<td>Invoice Value:</td>
<td></td>
</tr>
<tr>
<td>Agent ID:</td>
<td>Entry No.:</td>
<td>W/H Entry No.:</td>
<td>Temp. Regn. No.:</td>
</tr>
</tbody>
</table>

## BTC Form

<table>
<thead>
<tr>
<th>BTC Code</th>
<th>Commodity Description</th>
<th>Unit</th>
<th>Qty.</th>
<th>Assessable Value (FOB) in Nu.</th>
<th>Sales Tax Rate</th>
<th>Sales Tax Amount</th>
<th>Excise Rate</th>
<th>Excise Assessable Value/Qty</th>
<th>Excise Amount</th>
</tr>
</thead>
<tbody>
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**Total**

<table>
<thead>
<tr>
<th>Receipt No./Ref:</th>
<th>Receipt Date:</th>
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</tbody>
</table>

I/We declare that information given on this declaration and attached documents are true and correct to the best of my knowledge. In case the declaration is found to be untrue & incorrect, I/We shall be liable for fines, penalties & prosecution as per provisions of the Sales Tax, Customs & Excise Act, 2000.

Signature: (Revenue & Customs)
Name of Importer/Agent: 
Date: 
Official's ID No.: 

**Name & Designation:**
ST Form-II

Application Form for Issue of Bhutan Sales Tax Exemption Certificate

Ref. No.: ___________________ Date: ___________________

To be Filled in by the Exempt Party

1. Name of the Project/Organisation and location
   ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________

2. Name & Designation of the Project Co-ordinator
   ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________

3. Nature of the Project
   ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________

4. Source of Funding
   ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________

5. Date of Commencement of the Project
   ____________________________________________________________

6. Purpose of the Import (please tick _)
   Project ☐ Personal ☐ Other: 1. Machinery ☐
   2. Equipment ☐ 3. Others ☐

7. Name, full address, & phone no. of contact person
   ____________________________________________________________
   ____________________________________________________________

TO BE FILLED IN BY ALL IMPORTERS

8. DETAILS OF IMPORT TO BE ENTERED AS PER PROFORMA INVOICE/BILLS

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars of Goods</th>
<th>Bill/Invoice No. &amp; Date</th>
<th>Amount</th>
<th>Name of Supplier</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>
9. DETAILS TO BE ENTERED IF ABOVE IS NOT RELEVANT

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars of Import</th>
<th>Approx. Value</th>
<th>Quantity</th>
<th>Supply Order No.</th>
<th>Name of Supplier</th>
</tr>
</thead>
<tbody>
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</table>

Name & Signature of the Applicant

Note:

1. Three copies of original bill(s)/invoice(s) as entered above must be submitted.
2. All bills, invoices, or supply orders should be attested by the name and signature of the Project Co-ordinator or competent authority with seal.

I/We declare that information given in this declaration and attached documents are true and correct to the best of my knowledge, and shall be exclusively for the purpose(s) stated above. In case the declaration is found to be untrue & incorrect, I/We shall be liable for fines, penalties & prosecution as per provisions of the Sales Tax, Customs & Excise Act, 2000.

FOR USE BY DEPARTMENT OF REVENUE & CUSTOMS, MINISTRY OF FINANCE

Please tick _

Not Approved □     Approved □

Date.........................

Authorized Signature
Revenue & Customs
Ministry of Finance
Application for Exemption of BST on Hotels/Restaurants

The Director
Department of Revenue & Customs
Ministry of Finance.
Tashichho Dzong

Sir,

Exemption of BST on Hotels/Restaurants may be granted for sale of —————————— (specify services/items) to the following on the dates stated below.

<table>
<thead>
<tr>
<th>Host Organisation:</th>
<th></th>
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<tbody>
<tr>
<td>Mission:</td>
<td></td>
</tr>
<tr>
<td>Purpose:</td>
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<tr>
<th>Name of Guest</th>
<th>Passport No.</th>
<th>Date</th>
<th>Remarks</th>
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Yours faithfully,

Signature: ____________________________
Designation: ____________________________

Notes:
1. The above form must be submitted in triplicate. Once approved, one copy will be retained by DRC, one copy will be given to the applicant, and one copy to the concerned hotels/restaurants.
2. The exempt party must produce this authorised form to obtain exemption at the point of sale.
3. The concerned hotel/restaurant must retain their authorised copy for inspection by tax officers at any time.

FOR USE BY TAX ADMINISTRATION SECTION, DRC

Approved ☐ Not Approved ☐
BHUTAN SALES TAX EXEMPTION CERTIFICATE

Ref. No.: Date:

To
The Officer In-Charge,
Revenue & Customs Checkpost,
__________________________

This is to certify that Bhutan Sales Tax Exemption is hereby granted to
for import of the undermentioned goods meant for______

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Quantity</th>
<th>Approx. Value</th>
<th>Remarks</th>
</tr>
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<tbody>
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Prepared and verified by:

Authorised Seal & Signature

Copy to:

1. Regional Director __________________________
2. __________________________ with reference to your application no. __________________________
   dated_________________________for information and necessary action.

Note:
1. This Exemption Certificate must be produced by the importer at the point of entry.
2. Bills/invoices relating to the import must be produced, and entry formalities completed
   and endorsed by Revenue & Customs authorities at the point of entry into Bhutan.
3. This certificate shall be valid only for six months from the date of issue.

Authorised Seal & Signature
# Details of Sales to Exempt Organisations

**BIC Code:** ________________ **Name of Hotel/Restaurant:** ________________

**Address/Location:** ______________________

Sales to Exempt Organisations for the Month of ______________________

<table>
<thead>
<tr>
<th>Bill No. &amp; Date</th>
<th>Name of Party</th>
<th>Bill Amount</th>
<th>Authority/Letter No.</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>
## Monthly Sales Tax Form on Hotels & Restaurants

**BIC Code:**

**Name of Hotel/Restaurant:**

**Address/Location:**

### BST Collection Statement for the Month of

<table>
<thead>
<tr>
<th>SI No.</th>
<th>Particulars</th>
<th>Exempted Sales</th>
<th>Taxable Sales</th>
<th>10% BST</th>
<th>Total BST</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Room/Rent Charges</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2</td>
<td>Food Sales</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>3</td>
<td>Beverage Sales</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Laundry</td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>5</td>
<td>Telephone</td>
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<tr>
<td>6</td>
<td>Other</td>
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<tr>
<td>TOTAL</td>
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</tbody>
</table>

Please find enclosed herewith cash/cheque/draft no. ____________ dated __________ against 10% BST amounting to Nu.____

Date........................................

Seal & Signature

Hotel Management
## Monthly Sales Tax Form on others

<table>
<thead>
<tr>
<th>Registration Number:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>BIC Number:</td>
<td></td>
</tr>
<tr>
<td>Unit Name:</td>
<td></td>
</tr>
<tr>
<td>Unit Address:</td>
<td></td>
</tr>
</tbody>
</table>

To  
The Regional Director,  
Regional Revenue & Customs Office  

Sir,  
Please find below details of accounts for the month of ________________________

### A) Opening Balance as on  
*(Previous month’s closing balance)*

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Value in Nu.</th>
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<tbody>
<tr>
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</tbody>
</table>

### B) Purchase during the month  
*(attach statement of imports along with the copies of import declaration forms signed by customs, Excise permit issued by GOI & RGOB)*

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Value in Nu.</th>
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</thead>
<tbody>
<tr>
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</tbody>
</table>

### C) TOTAL OF (A) & (B)

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Value in Nu.</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

### D) Sales during the period  
*(Attach statement specifying sales by brand of beer)*

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Value in Nu.</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

### E) Less: Sales to exempted parties  
*(Attach list of exempted parties to whom sales were made, specify quantity, quote exemption certificate No.)*

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Value in Nu.</th>
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</table>

### F) Taxable Sales ( (D)-(E)  

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Value in Nu.</th>
</tr>
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<tbody>
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</table>
G) Closing Stock as on

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Value in Nu.</th>
</tr>
</thead>
</table>

Enclosed cash/cheque No.......... date for Nu. .............. (Ngultrum-----------------------------)
only in payment of Sales Tax collected for the month of ......................

I/We declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief. In case the declaration is found to be untrue & incorrect, I/We shall be liable for fines, penalties & prosecution as per provisions of the Sales Tax, Customs & Excise Act, 2000.

Name & Signature of owner or authorised signatory and Date.

Note: Monthly Returns of Sales Tax collected must be filed on or before the 10th of the following month.
Enclosed Cash/cheque No. ..........date.............for Nu................................
(Ngultrum..........................................................) only in payment of Sales Tax
Collected for the month of ...........................................

I/ We declare that the information in this document and any attachments is true and
correct to the best of my (our) knowledge and belief. I/ we shall be liable for fines and
penalties as per the provisions of the Sales Tax, Customs & Excise Act 2000, if my
declaration is found to be untrue and incorrect.

Name & Signature of owner or authorised signatory and Date

Note: Monthly Returns of Sales Tax collected must be filed on or before the 10th of
every second subsequent month

Department of Revenue & Customs
Application form for issue of Import Duty Exemption Certificate

Ref. No.: ___________________________ Date: ___________________________

To be Filled in by the Exempt Party

1. Name of the Project/Organisation and location

________________________________________________________________________

2. Name & Designation of the Project Co-ordinator

________________________________________________________________________

3. Nature of the Project

________________________________________________________________________

4. Source of Funding

________________________________________________________________________

5. Date of Commencement of the Project

________________________________________________________________________

6. Purpose of the Import (please tick _)

Project ☐ Personal ☐ Other: 1. Machinery ☐
2. Equipment ☐
3. Others ☐

7. Name, full address, & phone no. of contact person

________________________________________________________________________

________________________________________________________________________

TO BE FILLED IN BY ALL IMPORTERS

8. DETAILS OF IMPORT TO BE ENTERED AS PER PROFORMA INVOICE/BILLS

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars of Goods</th>
<th>Bill/Invoice No. &amp; Date</th>
<th>Amount</th>
<th>Name of Supplier</th>
<th>Remarks</th>
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</tbody>
</table>

Note:
1. Three copies of original bill(s)/invoice(s) as entered above must be submitted.
9. DETAILS TO BE ENTERED IF ABOVE IS NOT RELEVANT

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars of Import</th>
<th>Approx. Value</th>
<th>Quantity</th>
<th>Supply Order No.</th>
<th>Name of Supplier</th>
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</thead>
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</table>

Name & Signature of the Applicant

Note:
1. Three copies of original bill(s)/invoice(s) as entered above must be submitted.

FOR USE BY THE DEPARTMENT OF REVENUE & CUSTOMS

Please tick

Not Approved ☐     Approved ☐

Authorized Signature
Department of Revenue & Customs
# IMPORT DUTY EXEMPTION CERTIFICATE

**IDEC NO.**

In exercise of the powers conferred under sub-section 5.2, Part II of the Sales tax, Customs and Excise Acts, 2000, the Department of Revenue & Customs, Ministry of Finance hereby exempts .................................................................................................................... from the payment of Customs duty on the goods as described below:

**Invoice No.**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>BTC Code Description</th>
<th>Commodity</th>
<th>Unit</th>
<th>Qty</th>
<th>Value in</th>
<th>Import license No. &amp; date (if any)</th>
</tr>
</thead>
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</table>

**Total**

**Official seal**

**Signature of the issuing authority**

Remarks:

Please note the following:

1. This exemption certificate must be produced by the importer at the point of clearance.
2. Bills/invoices of the import must be produced and entry formalities completed and endorsed by the Revenue and Customs authorities at the entry point.
3. This certificate is not transferable and shall be valid for a period of one year from the date of its issue.

**Copy to:**

1. The...........................................................................with reference to your Application No............. dated ............... for information and necessary action.
2. The Regional Director, Regional Revenue & Customs Office,.........................for information and necessary action.
### Import Declaration for Imports from Third Countries

<table>
<thead>
<tr>
<th>Book No.</th>
<th>Page No.</th>
<th>Import No.</th>
<th>Entry Point</th>
<th>Entry Date</th>
</tr>
</thead>
</table>

**Importer Type:** BIC/AC/CC/ID/PP No.: **Name of the Importer:**

**IL No.:** Date: **IDEC No.:** Date:

**To be Re-exported:** Not Later Than: **Has been Re-imported:** EDF No.: C/N/AWB/Tag No.:

**Transporter/Airline:** Vehicle/Flight No.: **Supplier:** Country of consignment:

**No. of Packages:** Gross Weight (Kg): **Invoice No.:** Invoice Date: **Invoice Value:**

<table>
<thead>
<tr>
<th>BTC Code</th>
<th>Commodity Description</th>
<th>Unit</th>
<th>Qty.</th>
<th>Assessable Value for BST In Nu.</th>
<th>Assessable Value for CD In Nu.</th>
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</table>

**Sales Tax**

- **Rate**
- **Amount**

**Customs Duty**

- **Rate**
- **Amount**

**Total**

**Sales Tax**

- **Tax**

**Receipt No./Ref:** Receipt Date:

I/We declare that information given on this declaration and attached documents are true and correct. In case the declaration is found to be untrue & incorrect, I/We shall be liable for fines, penalties & prosecution as per the Sales Tax, Customs & Excise Act, 2000.

**Signature:** Date: (Revenue & Customs)

**Name of Importer/Agent:**

**Instructions:** All importers must declare the imported goods in this form.
CUSTOMS HOUSE AGENT NAME:........................................................................................................................................
CONSIGNEE:..................................................................................................................ADDRESS:........................................................................
EXPORTER’S NAME:..................................................................................................ADDRESS:........................................................................
COUNTRY OF FINAL DESTINATION:..............................................................................................

<table>
<thead>
<tr>
<th>VESSEL</th>
<th>MASTER OR AGENT</th>
<th>COLOURS</th>
<th>Port at which goods to be discharged</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Packages</td>
<td></td>
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</tbody>
</table>

Details of goods to be given separately for each or description

<table>
<thead>
<tr>
<th>Number &amp; Description</th>
<th>Marks &amp; Number</th>
<th>Quantity</th>
<th>Commodity Description</th>
<th>Value</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unit</td>
<td>Weight / Volume</td>
<td>F.O.B.</td>
<td>C.I.F</td>
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</table>

Total No. of packages:
Total Weight:
Gross weight:

We hereby certify that the quantity, Value, specification of the goods sought for exporters in accordance with the terms of export contract entered into with the buyers or the consignee in pursuance of which the goods are being exported. We also solemnly declare that to the best of our knowledge and belief the particulars stated above are true and correct.

Signature of Exporter & Assessing Officer
Signature of Customs Officer
Signature of the approving License No.

Place:
Date:
Port Trust Stamp only
APPLICATION FOR PERMIT FOR MOVEMENT OF GOODS
FROM ONE WAREHOUSE TO ANOTHER

The Regional Director,
Regional Revenue & Customs Office,
Thimphu/Phuentsholing/Samtse/Gelephu/Samdrup Jongkha

Sir,

The under mentioned goods as per the description, quantity and value given below may kindly be permitted to be transferred from the Bonded warehouse at _____________________________ to the Bonded warehouse located at _____________________________ through ____________________________ by vehicle No.__________________.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Description of goods</th>
<th>Unit</th>
<th>Quantity</th>
<th>Value</th>
<th>Remarks</th>
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</table>

In the event of loss or pilferage of goods in transit, I agree to pay the applicable duties and taxes including fines and penalties as per the provisions laid down in Sales Tax, Customs & Excise Act, 2000.

Date.................................. 

Signature of the Owner/ agent
Name & Address
ROYAL GOVERNMENT OF BHUTAN  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE & CUSTOMS  

UNDERBOND PERMIT FOR MOVEMENT OF GOODS  
FROM ONE WAREHOUSE TO ANOTHER  

Permit No. date:

The undermentioned goods as per the description, quantity and value given below are hereby permitted to be transferred from the Bonded warehouse at__________________ to the Bonded warehouse located at __________________________________________________ through __________________ by vehicle No.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
<th>Unit</th>
<th>Quantity</th>
<th>value</th>
<th>Remarks</th>
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</table>

Official seal Signature of the Customs Official  
Name:  
Designation
DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE
PASSENGER DECLARATION FORM

FILL IN BLOCK LETTERS

Name: 

Passport No. 

Nationality: 

Occupation: 

Sex: Male ☐ Female ☐ Flight No. 

Port of Embarkation: 

Purpose of visit ☐ Official ☐ Guest ☐ Tourist ☐

If you have any dutiable goods proceed through the red channel. Proceeding through the green channel with dutiable goods shall be liable for fines/confiscation/prosecution/imprisonment.

No. of packages: Accompanied 

Unaccompanied 

Please list goods to declare on the reverse side.

I certify that the information given on this declaration is true & correct

Signature of the Passenger: 

Arrival Date

<table>
<thead>
<tr>
<th>Day</th>
<th>month</th>
<th>Year</th>
</tr>
</thead>
</table>

If you have any question, please ask the customs officer on duty.
IMPORTANT INFORMATION FOR PASSENGER

1: **DEPARTURE:** Export of wild life and their products classified as endangered species, antiques and art treasures are prohibited.

2: **ARRIVAL** (a) Tourists are allowed duty free import of items for personal use along with 1 carton of cigarettes containing 200 pieces: Pipe tobacco 3 tins of 50 grams each: Spirit 1 bottles (each bottle not larger than 1 litre) and 2 boxes of cigars or 50 pieces. They are also required to declare high value items below and produce them at the time of departure. Passengers other than tourists are allowed duty free import of items as per the provision laid down under Customs Rules.

(b) Passengers on tourist visa should not lose this form as it has to be surrendered to the Customs authorities at the time of departure.

(c) Except used articles of personal wear, all other items must be declared.

3: **GENERAL:** All passengers shall be liable to declare below if they are carrying any currency exceeding amount equivalent to US$ 5000.

4. **Warning:** Trafficking in prohibited goods is a serious offence and is punishable with imprisonment.

<table>
<thead>
<tr>
<th>Description of Goods</th>
<th>Quantity</th>
<th>Value</th>
<th>Official use only</th>
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<tbody>
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</table>

Signature of the Passenger:

For Official Use

Signature
Examiner/Appraiser

Signature
Officer In-charge
SUBMISSION OF INFORMATION ON THE PRICE OF THE PRODUCTS.

1. Name and address of the factory/warehouse
2. Location
3. BIC No
4. Price of products manufactured

<table>
<thead>
<tr>
<th>Sl. no.</th>
<th>Description of goods</th>
<th>Manufacturing expenses per unit</th>
<th>Cost of packaging</th>
<th>Normal trade discounts (not being refundable)</th>
<th>Any other discounts</th>
<th>Ex-factory Price fixed</th>
</tr>
</thead>
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</table>

I/we declare that:
1. The price declared in column-7 is the sole consideration for sale.
2. The discounts shown above are normal trade discounts uniformly allowed by us to the buyers and they are not refundable on any accounts whatsoever by the buyer to us.
3. The particulars furnished above are true and complete to the best of our knowledge and belief.

Signature of the manufacturer/producer.

Date
Tel/Fax No

Remarks of the Excise Officer

Date

Regional Director
# PRODUCTION & DELIVERY REPORT FORM

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Brand name</th>
<th>Unit</th>
<th>Quantity produced</th>
<th>Quantity delivered to warehouse</th>
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</table>

**Signature**
Production supervisor/Chemist

**Signature**
Excise Officer

**Instructions :-**
1. The original copy of this report form shall be sent to the Excise Officer In-Charge in the warehouse/Regional Revenue & Customs Office.
2. The duplicate copy shall be retained by the manufacturer /producer.
Received from Mr/Mrs. ............... of ............ a sum of Nu. ............. (in words) ............
Being the excise duty for the goods as mentioned below to be drawn from the bonded
warehouse ....................... (location)

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Description of goods</th>
<th>Size</th>
<th>Qty. issued</th>
<th>Ex-factory price per unit/case</th>
<th>Rate of excise duty per unit/case</th>
<th>Amount of excise duty</th>
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Total Nu

Assessing Officer/ Manager
Seal

Revenue Receipt No. ———————————

Date ...................................................
Excise Duty/export fee assessment Form (for AWP products).

Received from Mr/Mrs.............................................of........................................a sum of Nu..........................................................(in words)..............................................................................................................................only
Being the excise duty/export fee for the goods as mentioned below to be drawn from the bonded ware house ................. (location)

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Description of goods/brands</th>
<th>Size</th>
<th>Qty. issued In cases</th>
<th>Ex-factory price per unit/case</th>
<th>Rate of excise duty/export fees per unit/case</th>
<th>Amount of excise duty/export fees</th>
</tr>
</thead>
<tbody>
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</table>

Total Nu

Assessing Officer
Office Seal

Revenue Receipt No................
Date ..............................
### EXC FORM-IV

**STATEMENT OF SPIRIT & FINISHED GOODS FOR DISTILLERY PRODUCTS**

**FOR THE MONTH OF**

#### PART-I: SPIRIT

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Type of Spirit</th>
<th>Opng. Balance</th>
<th>Imported</th>
<th>Recd. From Other Unit</th>
<th>Prodn. By AWP</th>
<th>Transit Loss</th>
<th>Total Receipt</th>
<th>Issued To Prodn.</th>
<th>Trans. To Other Units</th>
<th>Sale</th>
<th>Prodn. Wastage</th>
<th>Total Usage</th>
<th>Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
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<td>(5)</td>
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<td>(7)=2+3</td>
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<td>+4+5-6</td>
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<td>+8+9</td>
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</table>

#### PART-II: FINISHED GOODS.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Brand</th>
<th>Size</th>
<th>Unit</th>
<th>Production</th>
<th>Recpt. From other w/h</th>
<th>Trans. To Other W/h</th>
<th>Breakage Othr. W/h</th>
<th>Closing Balance</th>
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**Instruction:**

1. This statement has to be submitted by the management.
2. Attach separate sheet if necessary.
3. Datewise account will be maintained in a separate register.
**STATEMENT OF PRINCIPAL RAW MATERIAL/FINISHED PRODUCT/SALES AND STOCK BALANCE FOR THE MONTH OF .................................................................**

**PART-I: PRINCIPAL RAW MATERIAL**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of principal raw material</th>
<th>Unit</th>
<th>Opening Balance</th>
<th>Quantity Received</th>
<th>Total =3+4</th>
<th>Issued To Production</th>
<th>Issued To Other Units</th>
<th>Wastage (if any)</th>
<th>Closing Balance =5-6-7-8</th>
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**Total**

**PART-II: FINISHED PRODUCTS**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Brand</th>
<th>Unit</th>
<th>Opening Balance</th>
<th>Production</th>
<th>Transfer to W/h</th>
<th>Sale</th>
<th>Breakage (if any)</th>
<th>Closing Balance =3+4-5-6-7</th>
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<tbody>
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</table>

**Total**

Remarks: ...............  
Signature of Manufacturer  
Date: .............  
Signature  
Excise Officer
PERMIT FOR IMPORT OF IMFL AND BEER.

1. Permit No .................................................. Date ..........................................................
2. Place of issue ..........................................................................................................................
3. Name and address of the importer ..........................................................................................
4. Name and address of the supplier distillery/warehouse from which the consignment
to be imported ......................................................................................................................
5. Mode of transport (by road/rail ) ..........................................................................................
6. Transit route through which places the consignment will pass during import ..................

7. DESCRIPTION & QUANTITY OF IMFL/BEER TO BE IMPORTED

<table>
<thead>
<tr>
<th>Sl.no</th>
<th>Description of IMFL/Beer</th>
<th>Unit/size</th>
<th>Quantity in cases</th>
<th>Bulk litre</th>
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</table>

This permit is granted under the provision of Section-9 of Sales Tax, Customs & Excise Act, 2000 and shall be valid for ........ days from the date of issue.

Office seal ........................................ Signature of the issuing authority

Instruction :-
1. The original copy of the permit shall be addressed to the Excise Authorities of the
   concerned State in India based on which the consignment will be issued from the
distillery/Brewery/warehouse.
2. One copy of the permit shall be addressed to the concerned supplier distillery/brewery
   or warehouse in India.
3. One copy of the permit shall be addressed to the importer in Bhutan who shall declare
   the import goods at the entry checkpost based on the details indicated under the
   permit.
PERMIT FOR IMPORT OF NARCOTICS & PSYCHOTROPIC SUBSTANCE.

1. Permit No...............................................Date...............................................................
2. Place of issue....................................................................................................................
3. Name and address of the importer...................................................................................
4. Name and address of the supplier from where the drugs substance are to be imported...
5. Transit route during import............................................................................................
6. Purpose for which the drugs substance are to be imported...........................................

7. DESCRIPTION AND QUANTITY OF DRUGS SUBSTANCE TO BE IMPORTED

<table>
<thead>
<tr>
<th>Sl.no</th>
<th>Description of drugs substance</th>
<th>Unit (mg/ml)</th>
<th>Quantity/Package</th>
<th>Total Ampoules</th>
<th>Remarks</th>
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</thead>
<tbody>
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</table>

Total quantity/packages

This permit is granted under the provisions of Section-9 of Sales Tax, Customs & Excise Act, 2000 and shall be valid for ...............days from the date of issue.

Signature of issuing authority
Office seal

Instructions :-

1. The original and duplicate copies of the permit shall be marked to the Ministry of Health, who shall dispatch the original copy to the concerned authorities in India for obtaining export authorisation. He will retain duplicate copy for records.
2. Triplicate copy shall be marked to the concerned checkpost to verify the consignment during imports.
Application form for issue of under-bond permit

To,
The Regional Director
Regional Revenue & Customs Office

Sir,

You are requested to kindly issue a permit for under-bond transfer of excisable goods/spirit of which the description and quantity is given below from the distillery/bonded warehouse located at .............................................to the distillery/bonded warehouse ..............................................................in Bhutan or through the Indian territories via..............................................................................................................................by vehicle No..................

DESCRIPTION AND QUANTITY OF EXCISABLE GOODS/SPIRIT

<table>
<thead>
<tr>
<th>Sl. no.</th>
<th>Description of excisable goods/spirit</th>
<th>Unit/size</th>
<th>Quantity</th>
<th>Bulk litre</th>
<th>Observed temperature</th>
<th>Observed degree</th>
<th>Proof strength (OP/UP/V/V)</th>
<th>Remarks</th>
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Total

In the event of loss or pilferage of goods in transit, I/we hereby agree to pay the applicable duties and taxes including fines and penalties as per the provisions laid down in Sales Tax, Customs & Excise Act, 2000.

Signature of the manager/owner
Name & address
PERMIT FOR UNDERBOND TRANSFER OF SPIRIT

The quantity of spirit as per the description given below is hereby permitted to be transported UNDERBOND from the distillery/bonded warehouse at.....................to the distillery/bonded warehouse at .......................by M/s....................................................... (management) in Bhutan or through the Indian territories via.......................................................... .................................................by vehicle/tanker No..................................

DESCRIPTION AND QUANTITY OF SPIRIT

<table>
<thead>
<tr>
<th>Sl. no.</th>
<th>Description of spirit</th>
<th>Quantity in bulk litre</th>
<th>Observed temperature</th>
<th>Observed degree</th>
<th>Proof strength (OP/UP)</th>
<th>Remarks</th>
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Total

Note :-
(1) This permit is granted under the provisions of Section-9 of Sales Tax, Customs & Excise Act, 2000 and shall be valid for .......... days from the date of issue.
(2) The above consignment is permitted to be transported through the Indian territories of West Bengal and Assam.

Office seal
Regional Director/ Excise Officer In-charge

Instructions :-
1. The original copy of this permit shall be marked to the General Manager of the distillery/warehouse at the receiving side of the consignment.
2. Duplicate and triplicate copies shall be marked to the Excise Officer In-charge of the distillery/warehouse who shall acknowledge the receipt of the consignment and return the triplicate copy to the Excise Officer who dispatched the goods. He shall retain the duplicate copy for his record.
PERMIT FOR UNDERBOND TRANSFER OF EXCISABLE GOODS

Permit No............ Date.........................

The excisable goods as per the description and quantity given below is hereby permitted to be transported UNDERBOND from the factory/distillery/bonded warehouse at.........................to the factory/distillery /bonded warehouse at ..............by M/s.................................................................(management) in Bhutan or through the Indian territories via.........................by vehicle No...............................Type of vehicle............................

<table>
<thead>
<tr>
<th>Sl.no</th>
<th>Description of GOODS</th>
<th>Unit/size</th>
<th>Quantity</th>
<th>No.of sealed bottles/cans of alcoholic beverages</th>
<th>Bulk litre</th>
<th>Proof litre</th>
<th>Remarks</th>
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Total

Note :-
(1) This permit is granted under the provisions of Section-9 of Sales Tax, Customs & Excise Act, 2000 and shall be valid for ............ days from the date of issue.
(2) The above consignment is permitted to be transported through the Indian territories of West Bengal and Assam.

Office seal Regional Director/ Excise Officer In-charge

Instructions :-
1. The original copy of this permit shall be marked to the General Manager of the factory/distillery at the receiving side of the consignment.
2. Duplicate and triplicate copies shall be marked to the Excise Officer In-charge of the factory/distillery/bonded warehouse who shall acknowledge the receipt of the consignment and return the triplicate copy to the Excise Officer who dispatched the goods. He shall retain the duplicate copy for his record.
PERMIT FOR MOVEMENT OF DUTY PAID DISTILLERY & BREWERY PRODUCTS

Permit No............... Date............................

The Excise duty paid goods of which the description and quantity is given below are hereby permitted to be transported from the warehouse at..................to ...................(location) by Mr/ Mrs..........................................having his/her business premises located at...............................in Bhutan or through the Indian territories via.................................................by vehicle No...........................Type of vehicle..............................

DESCRIPTION AND QUANTITY OF EXCISABLE GOODS

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Description of goods</th>
<th>Size</th>
<th>Quantity in cases</th>
<th>No of sealed bottles/ cans in each case</th>
<th>Bulk litres</th>
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Note:-
(1) This permit is granted under the provisions of Section-9 of Sales Tax, Customs & Excise Act, 2000 and shall be valid for .............days from the date of issue.
(2) The consignment is permitted to be transported through the Indian territories of West Bengal and Assam.

Office Seal

Regional Director/
Excise Officer In-charge

Instructions :-
1. The original copy of the permit shall be issued to the transporter to be accompanied with the consignment and to be produced on demand by the excise authorities en-route.
2. The duplicate copy shall be marked to the manufacturer/warehouse owner for his record.
Application form for export permit.

No............................

Date.....................

To,
The Regional Director
Regional Revenue & Customs Office

Sub :- Submission of excise permits for Issue of CSD/Non-CSD consignment.

Dear Sir,

The following permits issued by the Excise Commissioner ........................ for export of alcoholic beverages as per the detail given below are attached herewith for your kind approval :-

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Permit No &amp; date</th>
<th>Validity of the permit (up to)</th>
<th>Quantity in cases/cans</th>
<th>Type of liquor/beer</th>
<th>Name &amp; address of the consignment receiving authority</th>
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You are therefore requested to kindly release the above consignment through the authorised agency/transporter M/s.................................vehicle No...............type of vehicle.............................

Yours sincerely,

General Manager/proprietor
PERMIT FOR EXPORT OF DISTILLERY & BREWERY PRODUCTS

1. DRC export permit No..........................Date................................................
2. Place of Issue..................................................................................................
3. Import permit No............Date.............(CSD/Other than CSD)............... 
4. Name of the Excise Authorities in India authorising the import.................
5. Name and address of the exporter................................................................
6. Transit route to the destination (via)................................................................
7. Name of the transporter............................Vehicle No..................Type of vehicle..........................

DESCRIPTION AND QUANTITY OF GOODS

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Description of goods</th>
<th>Size/ml</th>
<th>Quantity in cases</th>
<th>Number of sealed bottles/cans in each case</th>
<th>Proof strength</th>
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Total

Note: -
1. This permit is granted under the provisions of Section-9 of Sales Tax, Customs & Excise Act, 2000 and shall be valid for ...........days from the date of issue.
2. The exporter shall submit the landing certificate issued by the concerned Excise Authorities of the place of import within sixty days from the date of issue of this consignment.

Office Seal Regional Director/ Excise Officer

Instruction: -
1. The original copy of the permit shall be issued to the transporter to be accompanied with the consignment and to be produced on demand by the excise authorities en-route to the destination.
2. Duplicate copy shall be issued to the exporter and to be delivered to the concerned Excise Authorities who has authorized the import.
3. Triplicate copy shall be issued to the management of the distillery/brewery/warehouse for record purpose.
Statement of excisable goods issued from the warehouse and duty/fee deposits for the month of __________

**Part-I: Consignment issued to Vendors**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Brand</th>
<th>Size</th>
<th>Unit</th>
<th>Qty.in c/s</th>
<th>Excise Duty</th>
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</table>

**Part-II: Consignment issued to CSD/Non-CSD/Local Defense/Others**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Brand</th>
<th>Size</th>
<th>Unit</th>
<th>Qty.in c/s</th>
<th>Vend/Bottling Fee</th>
</tr>
</thead>
<tbody>
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<td><strong>Total</strong></td>
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</tr>
</tbody>
</table>

**Part-III: Issue of FPU Liquor Products**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Brand</th>
<th>Unit</th>
<th>Qty.in c/s</th>
<th>Excise Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td><strong>Total</strong></td>
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</tbody>
</table>
Goods detention/Seizure and Confiscation memo.

Memo No.............

In exercise of the powers conferred by chapter-7 of part-III and chapter-3 of the General Provision of Sales Tax, Customs & Excise Act, 2000, I do hereby detain/Seize or Confiscate the under mentioned goods found to be imported/exported/manufactured or sold in contravention to the provision of the Act in force:-

1. Name of the person from whom goods detained/seized or confiscated...........................
2. Location of the shop/dwelling ..........................................................................................
3. Trade License No. (if any)................................................................................................
4. Date & time of detention/seizure or confiscation............................................................
5. Ground for detention/seizure or confiscation................................................................
6. Name and designation of the intercepting officer..........................................................

7. Brief description of excisable goods/un-authorised liquors detained,seized or confiscated.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
<th>Quantity</th>
<th>Size</th>
<th>Value</th>
<th>Excise duty involved</th>
<th>Fines &amp; Penalties amount</th>
</tr>
</thead>
<tbody>
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<td>2.1.2 TOTAL</td>
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</tbody>
</table>

8. Revenue receipt No..........date........(if the fines & penalties imposed on the spot).
9. Reporting date of offender to RRCEO (if the fines & penalties are not paid on the spot).............

Signature of the Offender..................
(Name)

Address..........................

Signature of the Witness..................
(Name)

( Name )

Signature
Excise Officer In-charge
APPLICATION FORM FOR REGISTRATION OF FACTORY, DISTILLERY & WAREHOUSE.

I, Mr/Mrs ....................................................... son/daughter of ........................................................ gewog .........................................................
Dungkhag ........................................................... Dzongkhag hereby apply for a certificate of registration for the purpose
Mentioned below and hereby give the following particulars for this purpose:-

1. Name of the organization/company/firm ............................................................................................................................................
2. Name of the proprietor ...........................................................................................................................................................................
3. Nature of ownership (sole owner or partnership) .................................................................................................................................
4. Name of the partner (in case of partnership) ........................................................................................................................................
5. Trade licence/permit No .................................. BIC No ........................................................................................................................................
6. Location of factory/distillery/warehouse ........................................................................................................................................
7. Total production capacity in cases per month ................................................................................................................................
8. Total storage capacity in cases per month ....................................................................................................................................

7. Description of goods   Unit   Quantity per year   value   Purpose

The above statement is true to the best of my/ our knowledge and belief.

Office address
Tel/Fax/E-mail No..................
Date.....................

Signature
Name of the applicant in full
Designation
CERTIFICATE OF REGISTRATION FOR FACTORY/DISTILLERY/WAREHOUSE.

Registration No...................... Date......................

The Regional Revenue & Customs Office.....................................is pleased to register
M/s.................................................................

(Name of the firm) having Trade licence No.....................BIC No.....................under the
proprietorship of Mr/ Mrs..............................................to undertake the storage/manufacturing
activities at ...............Dungkhag..............................Dzongkhag..............................

<table>
<thead>
<tr>
<th>Description of goods</th>
<th>Unit</th>
<th>Quantity per year</th>
<th>Value</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
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</table>

Remarks:
Terms and conditions:-

1. This registration is valid for the premise and purposes specified above.
2. Registration certificate is not transferable.
3. Any change to the purpose specified under this registration certificate shall be reported to the concerned RRCO.
4. Any change in the registration due to transfer of ownership, change of location or winding up of the business shall be reported to the concerned RRCO not later than 30 days from the date of occurrence and a tax clearance certificate must be obtained.
5. In the event of the transfer of ownership or winding up of the business without the notice of the Department, the current owner shall be liable for any outstanding tax and duty.
6. The management shall abide by the provisions of Bhutan Sales Tax, Customs & Excise Act-2000 or any other Government orders issued in relation to the activities mentioned in the certificate of registration from time to time.
7. Misuse of registration shall be subject to fines and penalties under Section-16 of the General Provision of Sales Tax, Customs & Excise Act-2000.

Regional Director

Department of Revenue & Customs
## PERMIT FOR IMPORT OF SPIRIT.

1. Permit No.......................... Date.................................................................
2. Place of issue.......................................................... ......................................................
3. Name and address of the importer................................................................. .............................................................
4. Name and address of the supplier distillery or warehouse from where the consignment is to be imported ................................................................. .............................................................
5. Mode of transport (by road/rail ) ................................................................. .............................................................
6. Transit route through which places the consignment will pass during import ..................................................................................................................

### 7. DESCRIPTION & QUANTITY OF SPIRIT TO BE IMPORTED

<table>
<thead>
<tr>
<th>Sl.no</th>
<th>Description of spirit/type</th>
<th>Unit</th>
<th>Quantity in bulk litre</th>
<th>Remarks (OP/UP)</th>
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</table>

Total

This permit is granted under the provision of Sales Tax, Customs & Excise Act ,2000 and shall be valid for.............................................days from the date of issue.

Office seal                                      Signature of the issuing authority

**Instruction :-**

1. The original copy of the permit shall be addressed to the Excise Authorities of the concerned State in India who has approved the release of the spirit.
2. Relevant copies shall be addressed to the concerned Excise Authorities in India through which State/routes the consignment will pass during importation.
3. One copy each of the permit shall be addressed to the supplier distillery/warehouse in India.
4. One copy each of the permit shall be marked to the concerned checkpost and importing distillery in Bhutan. The importer shall declare the goods at the entry checkpost based on the details indicated under the import permit and other documents accompanying the goods.
EXCISE DUTY EXEMPTION CERTIFICATE

Exemption No..................          Date..................

In exercise of the powers conferred by Chapter -2, Section 2.2 under Part -III of Sales Tax, Customs & Excise Act-2000, the Department of Revenue & Customs, Ministry of Finance hereby exempts excise duty on the following quantity of excisable goods issued/to be issued in favour of M/s.........................................from .....................bonded warehouse under RRCO........................as per the DRC approval letter No..................dated.....................

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Description of goods</th>
<th>Size</th>
<th>Quantity in cases</th>
<th>Amount of excise duty exempted</th>
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</table>

Total

Signature of the issuing authority
**APPLICATION FORM FOR BST/DUTY REFUND**

To: The Regional Director, RRCO, Thimphu; Phuentsholing; Gelephu; Samtse; S/Jonkha.

<table>
<thead>
<tr>
<th>Sl. no.</th>
<th>Bill/Invoice No. &amp; Date</th>
<th>Particulars of goods</th>
<th>Invoice amount</th>
<th>Import Declaration Form No.</th>
<th>Rev. receipt No. &amp; Date</th>
<th>Refund Claims Nu. &amp; Date</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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</table>

Supplier’s name: ______________________ BIC No ______________________
Address: ______________________________

I/We declare that information given in this declaration and attached documents are true and correct to the best of my knowledge, and shall be exclusively for the purpose(s) stated above. In case the declaration is found to be untrue & incorrect, I/We shall be liable for fines, penalties & prosecution as per provisions of the Sales Tax, Customs & Excise Act, 2000.

**Signature of the Applicant**

<table>
<thead>
<tr>
<th>FOR OFFICIAL USE ONLY</th>
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</thead>
<tbody>
<tr>
<td>Book &amp; page No.</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
</tbody>
</table>

**Refunded to:**

Name of Organizations/Agency: ______________________ Address ______________________
Seal and signature ______________________ Bank Account No.: ______________________
Reference No. ______________________ Date ______________________

Verified by: Revenue Accounts & Audit (HQ)

Approved by:
Head of the Department
Instructions

1. The refund form should be filled up by the Exempt Organisations on receipt of the application from the supplier.

2. In case of third country origin goods original Import duty exemption certificate (IDEC) must be submitted along with the claims.

3. Each refund case should use one refund form.

4. All refund form should be submitted in triplicate copies along with required documents.
### EXPORT DECLARATION

<table>
<thead>
<tr>
<th>Book No.:</th>
<th>Page No.:</th>
<th>Exit Point:</th>
<th>Date of Export:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Exporter Type:</th>
<th>BIC/AC/CC/ID/PP No.:</th>
<th>Name of the Exporter:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consignee:</td>
<td>Country of Destination:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Export License No.:</th>
<th>Date:</th>
<th>Certificate of Origin/GSP No.:</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>To be Re-Imported:</td>
<td>Not Later Than:</td>
<td>Is being Re-exported:</td>
<td>IDF No.:</td>
</tr>
<tr>
<td>Transporter/Airline:</td>
<td>Vehicle/Flight No.:</td>
<td>Challan/AWB/ No.:</td>
<td>Date:</td>
</tr>
<tr>
<td>No. of Packages:</td>
<td>Gross Weight (Kg):</td>
<td>Invoice Value:</td>
<td></td>
</tr>
<tr>
<td>Invoice No.:</td>
<td>Invoice Date:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Agent Id:</th>
<th>Export Declaration No.:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>BTC Code</th>
<th>Commodity Description</th>
<th>Unit</th>
<th>Qty.</th>
<th>FOB Value In Nu.</th>
<th>Export Fee Rate</th>
<th>Amount</th>
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| Total |

*Receipt No./Ref:*

<table>
<thead>
<tr>
<th>Receipt Date:</th>
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</table>

I/We declare that information given on this declaration and attached documents are true and correct. In case the declaration is found to be untrue and incorrect, I/We shall be liable for fines, penalties and prosecution as per the Sales tax, Customs & Excise act, 2000.

**Signature:**

**Date:**

(Revenue & Customs)

**Name of Exporter/Agent:**

**Signature:**

**Name & Designation:**

**Official's ID No.:**
**Application for Registration as a Sales Tax Collecting Agent, Customs Clearing Agent and Courier Service**

To The Director/Regional Director

Date.................

Sir,
The undersigned hereby apply for the registration as a Sales Tax Collecting Agent, Customs Clearing agent and Courier Service. Details of my business are as follows:

<table>
<thead>
<tr>
<th>Name &amp; location of the Unit:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>BIC No.</td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Business Address:</th>
<th></th>
</tr>
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<tbody>
<tr>
<td>Phone Number:</td>
<td></td>
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<tr>
<td>Fax Number:</td>
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</table>

Business Ownership: 
(Tick the relevant Box) 
- [ ] Sole Proprietorship
- [ ] Partnership
- [ ] Company

**Ownership Details:**

<table>
<thead>
<tr>
<th>Name</th>
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<tbody>
<tr>
<td>Citizenship ID Card</td>
<td></td>
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<tr>
<td>Address:</td>
<td></td>
</tr>
<tr>
<td>Phone &amp; Fax Number:</td>
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</table>

**Trade License Details:**

<table>
<thead>
<tr>
<th>License Number:</th>
<th></th>
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<tbody>
<tr>
<td>Date of Issue:</td>
<td></td>
</tr>
<tr>
<td>Name of License holder:</td>
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</tbody>
</table>

**Nature of activity:**

| Description of goods being Manufactured /dealt with |  |

Name of the employees along with their qualification and specimen signature is attached herewith (only in case of Customs clearing agent).
I/we do solemnly affirm and declare that the above information is true and correct to the best of my knowledge and belief.

Further, to the above statement, I/we declare that on being granted the registration as________________ will abide by the procedures on collection, remittance and reporting requirements as prescribed by the Department of Revenue & Customs which I/we shall be liable for fines & penalties as per rules in force.

Signature

Name: 

Date:

(Affix judicial Stamp)

For Official Use

Please tick

Approved / not Approved. If approved, a registration Number is to be issued along with the procedures.

Signature & Seal of the Director/Regional Director.
CERTIFICATE OF REGISTRATION TO ACT
AS __________________________

Registration No. __________________________

Mr/Ms. __________________________ having a Trade License No. __________________________ is/are hereby authorised to transact business as a Sales Tax Collecting Agent, Customs Clearing agent and Courier Service. This registration will be valid for ___________ years from the date of its issue.

It is a condition of this registration that in the case of a firm or a company, the work shall be transacted through one of the following persons: Any violation of the procedure shall be subject to fines and penalties under Sales Tax, Customs & Excise Rules and notifications issued from time to time.

Name of authorised persons & place
1. __________________________
2. __________________________
3. __________________________

Date of Issue __________________________

Official seal __________________________ Signature of the Head of the Department

Terms and conditions:-
1. This registration is valid for the premise and purposes specified under the certificate.
2. Registration certificate is not transferable.
3. Any change to the purpose specified under the registration certificate shall be reported to the concerned RRCO.
4. Any change in the registration due to transfer of ownership, change of location or winding up of the business shall be reported to the concerned RRCO not later than 30 days from the date of occurrence and a tax clearance certificate must be obtained.
5. In the event of the transfer of ownership or winding up of the business without the notice of the Department, the current owner shall be liable for any outstanding tax and duty.
6. The management shall abide by the provisions of Bhutan Sales Tax, Customs & Excise Act-2000 or any other Government orders issued in relation to the activities mentioned in the certificate of registration from time to time.
The following officials are hereby authorised to inspect the business premise(s) as mentioned below:

1. 
2. 
3. 
4. 

Name of business: 
Address: 

<table>
<thead>
<tr>
<th>Date</th>
<th>Name &amp; Designation of the authorising official</th>
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<tbody>
<tr>
<td>Place</td>
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</tbody>
</table>
## TRANSIT DECLARATION

<table>
<thead>
<tr>
<th>Consignor’s name and Code</th>
<th>Consignee’s name and code</th>
<th>Invoice No.</th>
<th>Date</th>
<th>Brief description of goods</th>
<th>Value in Nu.</th>
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<tbody>
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I/We declare that the above consignment is for transit from Bhutan to Bhutan through Indian territory and shall not be diverted en-route. In case the declaration is found to be untrue and incorrect, I/We shall be liable for fines, penalties and prosecution as per the Sales tax, Customs & Excise act, 2000.

Signature:                      Date:                      (Revenue & Customs)  
Name of Consignor/Driver:       Signature:                  
Name & Designation:             Official's ID No.:          

Memo No.:

In exercise of the power conferred on me under Section 7,8 and 10 of General Provision of Sales tax, Customs and Excise Act 2000, I do hereby detain/seize/confiscate the under mentioned commodities said to have been imported in contravention of the above Act.

Date: Time: Place:

Grounds for detention/seizure/confiscation:

From whom detained/seized/confiscated (Name & address in full):

Mode of transport:

Name & Designation of intercepting official(s):

Invoice No.: Invoice Date: Invoice Value:

<table>
<thead>
<tr>
<th>BTC Code</th>
<th>Commodity Description</th>
<th>Unit</th>
<th>Qty.</th>
<th>Assessed Value for BST</th>
<th>Assessed Value for CD</th>
<th>Sales Tax Rate</th>
<th>Amt.</th>
<th>Customs Duty Rate</th>
<th>Amt.</th>
<th>Total Tax</th>
<th>Amount Paid</th>
<th>Fines &amp; Penalties</th>
<th>Total Payable Amount</th>
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Remarks:

Signature of Owner/Representative: Signature of Intercepting Official(s): Signature: Name & Designation of officer-in-charge:

In the event of non-compliance, the above commodities shall be dealt with as per provision under the Act.
### Storage Charges

<table>
<thead>
<tr>
<th></th>
<th>Small consignments of less than 500 Kilograms (Kgs)</th>
<th>Bulk consignments of more than 500 Kilograms</th>
<th>Vehicle</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hazardous Perishable</td>
<td>20.00</td>
<td>100.00</td>
<td>Heavy</td>
</tr>
<tr>
<td>Non-hazardous Non-perishable</td>
<td>10.00</td>
<td>50.00</td>
<td>Light</td>
</tr>
</tbody>
</table>

**Notes:**

The above rates are in Ngultrums and are per day per package basis.
The following are the authorised Customs entry and exit points through which goods may be imported or exported between and Bhutan:

I. Regional Revenue and Customs Office, Phuentsholing

1. Phuentsholing

II. Regional Revenue and Customs Office, Samtse

1. Samtse (R)
2. Gomtu (R)
3. Pugli (R)
4. Bindu (R)
5. Tashijong (R)
6. Jitti (R)
7. Hourey khola (S)

III. Regional Revenue and Customs Office, Thimphu

1. Paro Airport (R)

IV. Regional Revenue and Customs Office, Gelephu

1. Gelephu (R)
2. Sarpang (R)
3. Kalikhola (R)
4. Bhutan Ghat (S)
5. Panbang (S)

V. Regional Revenue and Customs Office, Samdrup Jongkha

1. Samdrup Jongkha (R)
2. Bhangtar (R)
3. Nanglam (R)
4. Daifam (R)
5. Samrang (S)
6. Chowki (S)
Note:
R = Regular
S = Seasonal

The following are the interior or second Customs check posts:

1. Rinchending in Phuentsholing
2. Aie Bridge in Gelephu
3. Ranibagan in Sarpang
4. Pinchinang in Samdrup Jongkha.

The following are the authorised entry and exit points through which goods may be imported, exported between Bhutan and India:

<table>
<thead>
<tr>
<th>Bhutanese Side</th>
<th>Indian Side</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Phuentsholing</td>
<td>Jaigaon, West Bengal</td>
</tr>
<tr>
<td>2. Samtse</td>
<td>Chamurchi, West Bengal</td>
</tr>
<tr>
<td>3. Gelephu</td>
<td>Hathisar, Assam</td>
</tr>
<tr>
<td>4. Sarpang</td>
<td>Ulta Pani, Assam</td>
</tr>
<tr>
<td>5. Samdrup Jongkha</td>
<td>Darranga, Assam</td>
</tr>
<tr>
<td>6. Paro</td>
<td>Kolkatta and Delhi</td>
</tr>
</tbody>
</table>

Other exit and entry points in India:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Kolkata</td>
<td>- air and sea port</td>
</tr>
<tr>
<td>2. Haldia</td>
<td>- sea port</td>
</tr>
<tr>
<td>3. Dhubri</td>
<td>- riverine route (Bangladesh)</td>
</tr>
<tr>
<td>4. Raxaul</td>
<td>- road/rail route (Nepal)</td>
</tr>
<tr>
<td>5. Panitanki</td>
<td>- road route (Nepal)</td>
</tr>
<tr>
<td>6. Changrabandh</td>
<td>- road route (Bangladesh)</td>
</tr>
<tr>
<td>7. Delhi</td>
<td>- air route</td>
</tr>
</tbody>
</table>
FREE BAGGAGE ALLOWANCE

Personal effects up to the assessed value of US$ 1000 or equivalent in Ngultrum subject to the ceiling prescribed below:

(a) Cigarettes: 1 carton containing 200 pieces.
(b) Pipe tobacco: 3 tins of 50 grams each.
(c) Spirits: 2 bottles, each bottle not larger than one litre.
(d) Perfume: 1 bottle, not larger than 2 ounces.
(e) Gold: 50 grams
(f) Silver: 1 kilogram
(g) Clothing items: Maximum of 10 pieces each of type of clothing whether stitched or unstitched and
(h) Other household or personal goods including electronics and bedding shall be limited to one piece each.
(i) Items of gifts and presents shall be included in the above free allowance.
## Excise Tariff Schedule

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Brand name</th>
<th>Unit/Ml</th>
<th>Ad valorem rate of excise duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Miniature set</td>
<td>300</td>
<td>20 %</td>
</tr>
<tr>
<td>2.</td>
<td>CSJ whisky</td>
<td>750</td>
<td>20 %</td>
</tr>
<tr>
<td>3.</td>
<td>Apple Brandy</td>
<td>750</td>
<td>20 %</td>
</tr>
<tr>
<td>4.</td>
<td>Khambu Brandy</td>
<td>750</td>
<td>20 %</td>
</tr>
<tr>
<td>5.</td>
<td>Apple Wine</td>
<td>650</td>
<td>20 %</td>
</tr>
<tr>
<td>6.</td>
<td>Special courier whisky</td>
<td>750</td>
<td>30 %</td>
</tr>
<tr>
<td>7.</td>
<td>Royal Supreme whisky</td>
<td>750</td>
<td>30 %</td>
</tr>
<tr>
<td>8.</td>
<td>CSJ Rum</td>
<td>750</td>
<td>30 %</td>
</tr>
<tr>
<td>9.</td>
<td>Liqueurs</td>
<td>375</td>
<td>30 %</td>
</tr>
<tr>
<td>10.</td>
<td>Dragon D/ Rum</td>
<td>750</td>
<td>50 %</td>
</tr>
<tr>
<td>11.</td>
<td>—do-</td>
<td>375</td>
<td>50 %</td>
</tr>
<tr>
<td>12.</td>
<td>Rock Bee brandy</td>
<td>750</td>
<td>50 %</td>
</tr>
<tr>
<td>13.</td>
<td>Black Mt whisky</td>
<td>750</td>
<td>60 %</td>
</tr>
<tr>
<td>14.</td>
<td>—do-</td>
<td>375</td>
<td>60 %</td>
</tr>
<tr>
<td>15.</td>
<td>Changta whisky</td>
<td>750</td>
<td>60 %</td>
</tr>
<tr>
<td>16.</td>
<td>—do—</td>
<td>375</td>
<td>60 %</td>
</tr>
<tr>
<td>17.</td>
<td>Jachung brandy</td>
<td>750</td>
<td>60 %</td>
</tr>
<tr>
<td>18.</td>
<td>—do-</td>
<td>375</td>
<td>60 %</td>
</tr>
<tr>
<td>19.</td>
<td>Snowline Gin</td>
<td>750</td>
<td>60 %</td>
</tr>
<tr>
<td>20.</td>
<td>Crystal Gin</td>
<td>750</td>
<td>60 %</td>
</tr>
<tr>
<td>21.</td>
<td>—do-</td>
<td>375</td>
<td>60 %</td>
</tr>
<tr>
<td>22.</td>
<td>Pacham Gin</td>
<td>750</td>
<td>60 %</td>
</tr>
<tr>
<td>23.</td>
<td>—do-</td>
<td>375</td>
<td>60 %</td>
</tr>
<tr>
<td>24.</td>
<td>Bhutan D/Rum</td>
<td>750</td>
<td>60 %</td>
</tr>
<tr>
<td>25.</td>
<td>Spiced liquor</td>
<td>750</td>
<td>60 %</td>
</tr>
<tr>
<td>26.</td>
<td>—do-</td>
<td>375</td>
<td>60 %</td>
</tr>
<tr>
<td>27.</td>
<td>XXX Rum</td>
<td>750</td>
<td>60 %</td>
</tr>
<tr>
<td>28.</td>
<td>—do-</td>
<td>375</td>
<td>60 %</td>
</tr>
<tr>
<td>29.</td>
<td>—do-</td>
<td>180</td>
<td>60 %</td>
</tr>
<tr>
<td>30.</td>
<td>60 Under Proof liquor</td>
<td>4.5</td>
<td>60 %</td>
</tr>
</tbody>
</table>
Auction Procedure of liquor shop license.

1.1 Eligibility criteria for the bidder:

Only bonafide Bhutanese nationals shall be eligible to participate in the license auctions of liquor shops located in the interior parts of the Kingdom. DRC may also consider those Indian nationals who possess a Trade License or those persons working as liquor vendor for the past few years for participation in the license auction of liquor shops located in the southern parts of the Kingdom. However, the Department shall have no obligations for providing any immigration documents whatsoever.

1.2 Requirement of eligibility Certificate:

Each bidder must produce a certificate of eligibility for participation in the liquor shop license auction. The Certificate should be duly signed by the concerned Regional Director of Revenue & Customs Office (DRC) and the Ministry of Trade & Industry (MTI). The participation of the following persons shall be rejected:

(a) Civil servant,
(b) Person who has been blacklisted in the past for commission of any offence in the course of liquor business.
(c) Those persons who have the record of revenue outstanding with the Government.

1.3 Formation of Liquor shop License Auction Committee:

The Liquor shop license Auction Committee shall comprise of the representatives from Dzongkhag, the Royal Bhutan Police, Ministry of Trade & Industry, Bhutan Chamber of Commerce & Industry (BCCI), DRC, and the Army Welfare Project. The Committee member shall be entitled to Sitting Fees as fixed by the Department from time to time.

1.4 Government Reserved Value for the liquor shop:

The Government Reserved Value of the Liquor shop shall be fixed by the Department.

1.5 Earnest Money:

A non-transferable token number shall be issued by the RRCCO on deposit of the Earnest Money of Nu. 20,000/- in the form of cash / bank draft or cash warrant by the interested bidder. The earnest money of unsuccessful bidders shall be refunded on surrendering the token issued to them after the license allotment has been finalized by the Auction Committee.
1.6 Forfeiture of Earnest Money:

In case the highest bidder surrenders the bid value during the auction, his/her Earnest Money shall be forfeited by the Auction Committee. In such cases the license shall be awarded to the second highest bidder. In case the second highest bidder rejects the bid, his/her Earnest Money shall also be forfeited and the particular liquor shop shall be re-auctioned.

1.7 Deposit of bid value during the liquor shop license auction:

a. The highest bidder whose bid has been accepted by the Auction/Tender Committee shall be required to deposit full amount on the fall of hammer. However, if the bid value exceeds Nu.500,000/-, he/she shall be allowed to deposit on installments as may be fixed by the Department. In such cases, the bidder shall be required to execute an agreement with the RRCO by keeping a reliable person as a guarantee.

b. If the auction of liquor shop license was conducted for more than one year, the license value for second and subsequent years shall be equivalent to the license value of the first year and shall be required to be deposited by the vendor within the time as may be notified by the RRCO.

1.8 Security deposits:

All successful bidders shall be required to make a security deposit amounting to 20% of the bid amount with the RRCO along with the bid value. The security deposit shall be refunded during the final year or adjusted with the payment of the license value accordingly. The security deposit shall be forfeited in the event of discontinuation of operation of liquor business by the vendor before expiry of the contract.

1.9 Liquor shop License

The successful bidder shall be issued with a liquor shop license by the Department. The license shall be valid only for the period for which the liquor shop has been auctioned.

2.0 Mode of payment:

Payments shall be accepted in the form of cash, cash warrant, or bank draft only.
2.1 Power of the Auction Committee:

The auction Committee reserves the right to accept or reject any bid depending upon the past records of the bidder and the decision of the Committee shall be final and binding.

2.2 Right to appeal:

Any person aggrieved by any decision of the Auction Committee may submit an appeal to the RRCO under Section -20 of the General Provision of the Sales Tax, Customs & Excise Act-2000.

2.3 Liquor shop license agreement:

Upon completion of liquor shop license auction each successful bidder shall be required to enter into an agreement with the concerned RRCO thereby agreeing to abide by all the Government Rules and Procedures which may be enforced from time to time.

2.4 Excise License for dealership of distillery products:

The successful bidder whose bid has been approved by the Auction / Tender Committee shall be issued with the Excise License for dealership of distillery products under Annex-VI of these Rules.
EXCISE LICENSE FOR DEALERSHIP OF DISTILLERY PRODUCTS.

1. Name of the license holder.................................................................
2. Place of shop........................Dzongkhag.................................
3. Region..............................................................................................
4. Annual license fees Nu.................................................................
5. Period of validity from.....................to...........................................

CONDITIONS OF LICENSE

1. That the holder of this license shall be permitted to draw his/her liquor consignments from the Bonded Warehouse.........on payment of basic price and excise duty.

2. Liquor consignment drawn from the Bonded Warehouse should be reached to the destination specified under the excise permit without being unloaded or sold in the sales area of other vendor. If any vendor wishes to keep or store liquor consignment in any unspecified place due to circumstances beyond control, he/she should inform the vendor of that locality or obtain an approval in writing from the nearest Dzongkhag or the Regional Revenue & Customs Office as the case may be. Unloading or sales of any quantity of liquor in the sales area of other vendor shall result in violation of the provisions of Sales Tax, Customs & Excise Act 2000 and subject to seizure under Section 8.1 and fines and penalties shall be imposed under Section 16 of the General Provisions of the said Act.

3. Adulteration of liquor by adding water or any other substance with the intention to increase or decrease the strength of alcohol is prohibited under under 10.4 of the General Provision of Sales Tax, Customs & Excise Act-2000 and punishable under Section -16 of the same Provision.

4. Transfer of ownership without informing the Department shall not be allowed.

5. That the holder of this license shall produce his/her books of accounts, license and any other documents which may be required for inspections by the excise Authorities. Failure to produce the above documents shall result in violation of Section 1.2 of the General Provision of Sales Tax, Customs & Excise Act-2000 and fines and penalties shall be imposed under Section 13.
6. That the holder of this license shall sell liquors strictly at the rates as prescribed by the Department. The prescribed rate schedule shall be displayed in a conspicuous place for all customers to see.

7. The holder of this license shall maintain minimum stock of liquors towards the end of the terms of license. The balance stock shall be surrendered to the new vendor in the presence of the officers deputed by the Department.

8. In the event that the license book has been lost or torned, a duplicate license shall be issued on payment of fine amounting to Nu.500/-

Seal & Signature of
Regional Director