

ཐུལ་བསྐྱར་བཟོའི་བཅའ་ཁྲིམས་

༢༠༡༡ ཅན་མ།



TAX REVISION ACT

2011

ལྷན་བསྐྱར་བཟོའི་བཅའ་ཁྲིམས་

༢༠༡༡ ཅན་མ།



Signature
22/11/11

TAX REVISION ACT

2011

ལྷན་བསྐྱུར་བཟོའི་བཅའ་ཁྲིམས་

༢༠༡༡ ཅན་མ།



TAX REVISION ACT

2011



PARLIAMENT OF BHUTAN

ཨན་ཨེ་འེ་ཨེས་པི་ཧེ/2017/123

སྤྱི་ཚེས་ 22-11-2017 ལ།

3. **མི་ཇི་དང་ལ་ཅི་སློན་པོ་མཚོ་གཤམ་** དོན་འབྲས་ དེ་ནི་ སྤྱི་ཚོགས་དང་པའི་ཚོགས་མེངས་ 2) པའི་ནང་
 ཚ་འཛོལ་གྲུབ་པའི་ **ལྷལ་བསྐྱར་བཅོའི་བཅའ་ཁྲིམས་ 2017** ཚན་མ་དེ་ ཅུ་ཁྲིམས་ཚེན་མོའི་ ཅུ་ཚན་ 12
 པའི་དོན་ཚན་ 6 པའི་དགོངས་དོན་ལྟར་ མི་དབང་མངའ་བདག་རིན་པོ་ཚེའི་ཞབས་སར་ བཀའ་ཁྲོལ་གྱི་དོན་
 ལུ་ལུལ་ཡོད་པ་བཞིན་དུ་ རང་ལུགས་གནམ་ལོ་ལྷགས་མོ་ཡོས་ལོ་ 3) 2) པའི་ཚེས་ 2 ལུ་འཇམ་ སྤྱི་ལོ་
 2017 3) 4) པའི་ཚེས་ 4 ལས་འགོ་བཟུང་སྟེ་ བསྐྱར་སྤོང་འབད་དགོ་པའི་བཀའ་མཚམ་གནང་ཡོད་པ་ལས་
 དེར་ལྷན་ཁག་གི་ལ་ལྷགས་ལས་ དེ་དང་འབྲེལ་ལག་ལེན་ཚུན་མཐུན་འཐབ་དགོ་པ་བཅས། རང་ལུགས་གནམ་ལོ་
 ལྷགས་མོ་ཡོས་ལོ་ 3) 4) པའི་ཚེས་ 22 ལ།

(Handwritten Signature)
 (འཇིགས་མེད་ཚུལ་ཁྲིམས།)
ཚོགས་དཔོན།

4. **མི་ཇི་སློན་ཚེན་མཚོ་གཤམ་ སླན་སློན།**
2. **མི་ཇི་འབྲུག་གི་ཁྲིམས་སྤྱི་སློན་པོ་མཚོ་གཤམ་ སླན་སློན།**
 3. **རྒྱལ་ཡོངས་ཚོགས་སྤེའི་མི་ཇི་ཁྲི་འཇོན་མཚོ་གཤམ་ སླན་སློན།**
 4. **དགོས་མངའ་བདག་དུང་ཚོན་ལུ་ སླན་ལུའི་ཚེད།**
 5. **ཚོགས་འདུའི་ཡོངས་ཁབ་དུང་ཚོན་ལུ།**

Preamble

Whereas, there are important responsibilities entrusted upon the Royal Government by the Constitution to finance the needs of the State;

Whereas, the Royal Government has made continuous efforts over the years to raise the revenues of the State towards attaining greater degrees of self-reliance;

Whereas, its revenues being limited, the State has been depending upon on other nations and organizations for its development finances;

Whereas, after years of development, the nation's economy has grown considerably, and the taxation rates had not been revised comprehensively over a considerable period of time;

Whereas it is necessary to broaden the tax base for greater sustainability in the future;

Whereas, taxation is an important instrument for taking care of economic, social and environmental concerns;

Now therefore, the Parliament of Bhutan hereby enacts this law as follows:

Title, Scope and Effective Date

1. The Act shall be called the Tax Revision Act 2011.
2. It shall come into force on the 8th Day of the 7th Month of the Iron Male Rabbit Year of the Bhutanese Calendar corresponding to the 5th Day of the September 2011.
3. It shall extend to the whole of Bhutan.
4. The term "tax" used in this Act shall cover
 - a. Sales Tax, Customs Duty, and Excise Duty, and
 - b. Any other fees or levies which are not in the nature of charges for services rendered.

དོན།

རྒྱལ་ཁབ་ས་གྲོང་ཤོན་མཁོ་ཚུ་གི་དོན་ལུ་ མ་དདུལ་གཏང་དགོ་པའི་ གཤམ་གནད་ཆེ་བའི་འགན་ཁུར་ཚུ་ ཅུ་ཁྲིམས་ཆེན་མོ་
གིས་ རྒྱལ་གཞུང་ལུ་ བཀའ་ལ་གནད་སྟེ་ཡོད་མི་དང་།

རང་མགོ་རང་འཛོལ་ས་གྲོང་ཤོན་གནས་ཚད་ཡར་ཤུགས་ཆེ་དུ་ རྒྱལ་གཞུང་གིས་ ལོ་རེ་བཞིན་དུ་ རྒྱལ་ཁབ་ས་གྲོང་ཤོན་འབབ་
ཡར་སེང་འབད་ནི་ལུ་ བཙོན་ལུགས་འཕྲོ་མ་བྱུང་དེ་བསྐྱེད་དང་བསྐྱེད་བཞིན་དུ་ཡོད་པ་མི།

རྒྱལ་ཁབ་ས་གྲོང་ཤོན་འབབ་ཚུ་ ཚད་ལས་ཀླུ་ཉེ་མེད་པ་ལས་ ལོང་འཕེལ་མ་དདུལ་མང་ཤོས་ཅིག་གི་དོན་ལུ་ རྒྱལ་ཁབ་
དང་ལས་ཚོགས་གཞན་ཚུ་ལུ་བརྟེན་ཉེ་ཡོད་མི།

མ་འོངས་པའི་ནང་ སྲར་བ་རྣམས་པའི་ཡུན་བརྟན་གྱི་ཕྱིར་དུ་ ལྷལ་གྱི་གཞི་རྒྱུ་སྐྱེད་གཏང་དགོ་མི།

ལྷལ་བཀའ་ལློན་དེ་ དཔལ་འཕྲོར་དང་ མི་སྡེ་ རང་བཞིན་གནས་སྤངས་བཅས་གྱི་ ཚ་སྲུང་ཡོད་པའི་གནད་དོན་ཚུ་ སྐྱོང་
བཞག་འབབ་ཞེ་དེ་དོན་ལུ་ གཤམ་གནད་ཆེ་བའི་ ཐབས་ལམ་ཅིག་ཡིན་མི།

འདི་ཚུ་ལུ་བརྟེན་ཉེ་ འབྲུག་གི་སྤྱི་ཚོགས་ནང་ལས་ བཅའ་ཁྲིམས་འདི་ གཤམ་གཏོང་བཞིན་དུ་ ཆ་འཛོག་གནང་མ་ཡིན།

མཚན་གནས་དང་ ལྷལ་ཚོང་ ཆ་གནས་དུས་ཚོད།

༡. བཅའ་ཁྲིམས་འདི་ ལྷལ་བསྐྱར་བཟོའི་བཅའ་ཁྲིམས་ ༢༠༡༡ ཅན་མ་ཟེར་བཟོད་དགོ།
༢. རང་ལུགས་གནས་ལོ་ལུགས་མོ་ཡོས་ལོ་ལྷོ་ ༡ པའི་ཚེས་ ༤ ལུ་འཇམ་ སྤྱི་ལོ་ ༢༠༡༡ ཟླ་ ༩ པའི་ཚེས་ ༥
ལས་འགོ་བཟུང་སྟེ་བསྐྱར་སྐྱོད་འབད་དགོ།
༣. འདི་གིས་ འབྲུག་རྒྱལ་ཁབ་གྱི་ས་ས་ཁྱོན་ཡོངས་ལུ་ལྷལ་དགོ།
༤. བཅའ་ཁྲིམས་འདི་ནང་ “ལྷལ་” ཟེར་མི་ཚིག་གི་ ལྷལ་ཚོང་དེ་ཡང་:
 - ཀ) བཙོང་ལྷལ་དང་ ཅད་མ་ལྷལ་ ཅན་ལྷལ་དང་།
 - ཁ) ཞབས་ཉོག་ལུ་འབད་བའི་སྐྱེ་འབྲུག་གི་གནས་སྤངས་ནང་མ་ཚུད་པའི་ སྤྱི་ཡོན་དང་སྤྱི་འབྲུག་གཞན་གང་ཅུང་།

5. Except for vehicles, all goods and services sold or imported on or after the above-cited effective date shall be subject to the revised tax rates.
6. The revised tax rates shall be applicable on vehicles ordered on or after the effective date. The date of money receipt issued by the dealer for advances paid in confirmation and as notified by the Ministry of Finance of the order placed shall be used for the purpose.
7. The tax revisions included herein shall be valid until further revision.

Revised Taxes

8. The revised rates of taxes are as listed in **Schedules A and B** to this Act.
 - **SCHEDULE A:** *Changes to the Customs Tariff and Sales Tax Schedule 2007;*
 - **SCHEDULE B:** *Changes to the Excise Tariff Schedule, Annex IV of the Rules on the Sales Tax, Customs and Excise Act of the Kingdom of Bhutan 2000.*

Document Implementation of the Revised Taxes

9. The implementation of the revised taxes shall be in accordance with the *Sales Tax, Customs and Excise Act 2000* as revised from time to time and the rules and regulations thereof.

SCHEDULE A

11/11/2011
J. J. Jones

SCHEDULE A:

Changes to the Customs Tariff and Sales Tax Schedule, 2007

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | | Proposed CD (%) | | Existing ST (%) | | Proposed ST (%) | |
|-----------------|-----------|------------|--|-----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|
| | | | | CD (%) | Specific Rate | CD (%) | Specific Rate | ST (%) | Specific Rate | ST (%) | Specific Rate |
| ALCOHOL | | | | | | | | | | | |
| 22 | | | Beverages, spirits and vinegar | | | | | | | | |
| | 22.03 | | Beer made from malt. | 100 | | 100 | 100 | 50 | | 100 | |
| | 22.04 | | Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09. | 100 | | 100 | 100 | 50 | | 100 | |
| | 22.05 | | Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances. | 100 | | 100 | 100 | 50 | | 100 | |
| | 22.06 | | | | | | | | | | |
| | | 2206.00.10 | Fermented beverages containing alcohol not else where specified or included | 100 | | 100 | 100 | 50 | | 100 | |
| | | 2206.00.20 | Non-alcoholic fermented beverages not else where specified or included | 50 | | 100 | 100 | 30 | | 100 | |
| | 22.07 | | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. Or higher; ethyl alcohol and other spirits, denatured, of any strength. | 100 | | 100 | 100 | 50 | | 100 | |
| | 22.08 | | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. | 100 | | 100 | 100 | 50 | | 100 | |
| VEHICLES | | | | | | | | | | | |
| 87 | | | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof | | | | | | | | |
| | 87.02 | | Motor vehicles for the transport of ten or more persons, including the driver. | | | | | | | | |
| | | | - Other | | | | | | | | |
| | | 8702.90.10 | -- Electrically operated | 20 | | 0 | 0 | 15 | | 0 | |
| | | 8702.90.20 | -- Hybrid | 20 | | 0 | 0 | 15 | | 0 | |
| | | 8702.90.90 | -- Other | 20 | | 30 | 30 | 15 | | 20 | |
| | 87.03 | | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and Racing cars. | | | | | | | | |
| | | | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles | | | | | | | | |
| | | 8703.10.10 | -- Electrically operated | 20 | | 0 | 0 | 15 | | 0 | |
| | | 8703.10.20 | -- Hybrid | 20 | | 0 | 0 | 15 | | 0 | |
| | | 8703.10.90 | -- Other | 20 | | 30 | 30 | 15 | | 20 | |
| | | | - Other vehicles, with spark-ignition internal combustion reciprocating piston engine: | | | | | | | | |
| | | 8703.21.00 | -- Of a cylinder capacity not exceeding 1,000 cc | 20 | | 20 | 20 | 15 | | 20 | |
| | | 8703.22.00 | -- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc | 20 | | 20 | 20 | 15 | | 20 | |
| | | | -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc | | | | | | | | |

**SCHEDULE A:
Changes to the Customs Tariff and Sales Tax Schedule, 2007**

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | | Proposed CD (%) | | Existing ST (%) | | Proposed ST (%) | |
|------------------------------|-----------|------------|--|-----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|
| | | | | CD (%) | Specific Rate | CD (%) | Specific Rate | ST (%) | Specific Rate | ST (%) | Specific Rate |
| | | 8703.23.10 | -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc | 20 | | 25 | | 15 | | 20 | |
| | | 8703.23.20 | -- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc | 20 | | 30 | | 15 | | 20 | |
| | | 8703.24.00 | -- Of a cylinder capacity exceeding 3,000 cc | 20 | | 30 | | 15 | | 20 | |
| | | | - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | | | | | | |
| | | 8703.31.00 | -- Of a cylinder capacity not exceeding 1,500 cc | 20 | | 20 | | 15 | | 20 | |
| | | 8703.32.00 | -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc | 20 | | 25 | | 15 | | 20 | |
| | | 8703.33.00 | -- Of a cylinder capacity exceeding 2,500 cc | 20 | | 30 | | 15 | | 20 | |
| | | | - Other | 20 | | 0 | | 15 | | 0 | |
| | | 8703.90.10 | -- Electrically operated | 20 | | 0 | | 15 | | 0 | |
| | | 8703.90.20 | -- Hybrid | 20 | | 0 | | 15 | | 0 | |
| | | 8703.90.90 | -- Other | 20 | | 30 | | 15 | | 20 | |
| | | | Motor vehicles for the transport of goods. | | | | | | | | |
| | | | - Other | 20 | | 0 | | 5 | | 0 | |
| | | 8704.90.10 | -- Electrically operated | 20 | | 0 | | 5 | | 0 | |
| | | 8704.90.20 | -- Hybrid | 20 | | 0 | | 5 | | 0 | |
| | | 8704.90.90 | -- Other | 20 | | 20 | | 5 | | 5 | |
| | | | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the types used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. | | | | | | | | |
| | | | Parts | 0 | | 10 | | 0 | | 5 | |
| | | 8709.90.00 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. | | | | | | | | |
| | | | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500cc | 20 | | 20 | | 10 | | 20 | |
| | | 8711.30.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc | 20 | | 20 | | 10 | | 20 | |
| | | 8711.40.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc | 20 | | 20 | | 10 | | 20 | |
| | | 8711.50.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc | 20 | | 20 | | 10 | | 20 | |
| | | | - Other | 20 | | 0 | | 10 | | 0 | |
| | | 8711.90.10 | -- Electrically operated | 20 | | 0 | | 10 | | 0 | |
| | | 8711.90.20 | -- Hybrid | 20 | | 0 | | 10 | | 0 | |
| | | 8711.90.90 | -- Other | 20 | | 20 | | 10 | | 20 | |
| | | | Bicycles and other cycles (including delivery tricycles), not motorised. | | | | | | | | |
| | | 87.12 | | 10 | | 0 | | 5 | | 0 | |
| PACKAGED FRUIT JUICES | | | | | | | | | | | |
| | | | Preparations of vegetables, fruits, nuts, or other parts of plants. | | | | | | | | |
| | | 20 | | | | | | | | | |

SCHEDULE A:
Changes to the Customs Tariff and Sales Tax Schedule, 2007

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | | Proposed CD | | Existing ST (%) | | Proposed ST | |
|---------|-----------|------------|---|-----------------|---------------|-------------|---------------|-----------------|---------------|-------------|--|
| | | | | CD (%) | Specific Rate | (%) | Specific Rate | (%) | Specific Rate | | |
| | 20.09 | | Fruit Juices (including grape must) and vegetable juices, unfermented and not containing added spirits, whether or not containing added sugar or other sweetening matter | | | | | | | | |
| | | 2009.11.00 | -- Frozen | | | | | | | | |
| | | 2009.11.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.11.90 | --- Other | 50 | | 50 | | 15 | | 15 | |
| | | 2009.12.00 | -- Not frozen, of a Brix value not exceeding 20 | | | | | | | | |
| | | 2009.12.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.12.90 | --- Other | 50 | | 50 | | 15 | | 15 | |
| | | 2009.19.00 | -- Other | | | | | | | | |
| | | 2009.19.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.19.90 | --- Other | 50 | | 50 | | 15 | | 15 | |
| | | | - Grapefruit (including pomelo) juice: | | | | | | | | |
| | | 2009.21.00 | -- Of a Brix value not exceeding 20 | | | | | | | | |
| | | 2009.21.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.21.90 | --- Other | 50 | | 50 | | 15 | | 15 | |
| | | 2009.29.00 | -- Other | | | | | | | | |
| | | 2009.29.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.29.90 | --- Other | 50 | | 50 | | 15 | | 15 | |
| | | | - Juice of any other single citrus fruit: | | | | | | | | |
| | | 2009.31.00 | -- Of a Brix value not exceeding 20 | | | | | | | | |
| | | 2009.31.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.31.90 | --- Other | 50 | | 50 | | 15 | | 15 | |
| | | 2009.39.00 | -- Other | | | | | | | | |
| | | 2009.39.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.39.90 | --- Other | 50 | | 50 | | 15 | | 15 | |
| | | | - Pineapple juice: | | | | | | | | |
| | | 2009.41.00 | -- Of a Brix value not exceeding 20 | | | | | | | | |
| | | 2009.41.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.41.90 | --- Other | 50 | | 50 | | 15 | | 15 | |
| | | 2009.49.00 | -- Other | | | | | | | | |
| | | 2009.49.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.49.90 | --- Other | 50 | | 50 | | 15 | | 15 | |
| | | 2009.50.00 | - Tomato juice | | | | | | | | |
| | | 2009.50.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.50.90 | --- Other | 50 | | 50 | | 15 | | 15 | |
| | | | - Grape juice (including grape must): | | | | | | | | |
| | | 2009.61.00 | -- Of a Brix value not exceeding 30 | | | | | | | | |
| | | 2009.61.10 | --- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.61.90 | --- Other | 50 | | 50 | | 15 | | 15 | |

Changes to the Customs Tariff and Sales Tax Schedule, 2007

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | | Proposed CD | | Existing ST (%) | | Proposed ST | |
|---------|-----------|------------|--|-----------------|---------------|-------------|---------------|-----------------|---------------|-------------|--|
| | | | | CD (%) | Specific Rate | (%) | Specific Rate | (%) | Specific Rate | | |
| | | 2009.69.00 | -- Other | | | | | | | | |
| | | 2009.69.10 | -- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.69.90 | -- Other | 50 | | 50 | | 15 | | 15 | |
| | | | - Apple juice: | | | | | | | | |
| | | 2009.71.00 | -- In unit package of capacity up to 250 ml | | | | | | | | |
| | | 2009.71.10 | -- Other | 50 | | 50 | | 15 | | 30 | |
| | | 2009.71.90 | -- Other | 50 | | 50 | | 15 | | 15 | |
| | | 2009.79.00 | -- Other | | | | | | | | |
| | | 2009.79.10 | -- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.79.90 | -- Other | 50 | | 50 | | 15 | | 15 | |
| | | 2009.80.00 | - Juice of any other single fruit or vegetable: | | | | | | | | |
| | | 2009.80.10 | -- Mango juice in unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.80.20 | -- Mango juice in unit package exceeding 250 ml | 50 | | 50 | | 15 | | 15 | |
| | | 2009.80.30 | -- Litchi juice in unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.80.40 | -- Litchi juice in unit package exceeding 250 ml | 50 | | 50 | | 15 | | 15 | |
| | | 2009.80.90 | -- Other | 50 | | 50 | | 15 | | 15 | |
| | | 2009.90.00 | - Mixtures of juices | | | | | | | | |
| | | 2009.90.10 | -- In unit package of capacity up to 250 ml | 50 | | 50 | | 15 | | 30 | |
| | | 2009.90.90 | -- Other | 50 | | 50 | | 15 | | 15 | |

SPARE PARTS

| | | | | | | | | | | | |
|-------|--|------------|---|----|--|----|--|---|--|---|--|
| 40 | | | Rubber and articles thereof. | | | | | | | | |
| 40.09 | | | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). | | | | | | | | |
| | | 4009.41.10 | For BTC 8429.11.00 to BTC 8430.69.00 | 0 | | 10 | | 0 | | 5 | |
| | | 4009.42.10 | For BTC 8429.11.00 to BTC 8430.69.00 | 0 | | 10 | | 0 | | 5 | |
| 40.11 | | | New pneumatic tyres, of rubber. | | | | | | | | |
| | | 4011.50.00 | Of a kind used on bicycles | 10 | | 0 | | 5 | | 0 | |
| | | 4011.62.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 0 | | 10 | | 0 | | 5 | |
| | | 4011.63.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 0 | | 10 | | 0 | | 5 | |
| | | 4011.93.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 0 | | 10 | | 0 | | 5 | |
| | | 4011.94.00 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 0 | | 10 | | 0 | | 5 | |
| 40.12 | | | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, inter changeable tyre treads and tyre flaps, of rubber. | | | | | | | | |

SCHEDULE A:
Changes to the Customs Tariff and Sales Tax Schedule, 2007

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | Proposed CD | | Existing ST (%) | Proposed ST | |
|---------|-----------|------------|--|-----------------|-------------|---------------|-----------------|-------------|---------------|
| | | | | | (%) | Specific Rate | | (%) | Specific Rate |
| | | 4012.90.10 | Tyre treads and tyre flaps for BTC 4011.62.00, 4011.63.00, 4011.93.00 and 4011.94.00 | 0 | 10 | | 0 | 5 | |
| | 40.13 | 4013.90.10 | Inner tubes, of rubber. Of a kind used on BTC code 8429.11.00 to 8430.69.00 | 0 | 10 | | 0 | 5 | |
| 70 | | 7007.29.10 | Glass and glassware. Safety glass for BTC 8429.11.00 to BTC 8430.69.00 | 0 | 10 | | 0 | 5 | |
| 73 | | | Articles of iron or steel. | | | | | | |
| | 73.18 | | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins wash ers (including spring washers) and similar articles, of iron or steel. | | | | | | |
| | | 7318.19.10 | Screws, bolts, nuts and washers for BTC 8429.11.00 to BTC 8430.69.00 | 0 | 10 | | 0 | 5 | |
| | 73.20 | 7320.90.10 | Springs and leaves for springs, of iron steel. Springs and leaves for springs of BTC 8429.11.00 to BTC 8430.69.00 | 0 | 10 | | 0 | 5 | |
| 84 | | | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof. | | | | | | |
| | 84.02 | | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers. | | | | | | |
| | | 8402.90.00 | Parts | 20 | 10 | | 0 | 5 | |
| | 84.03 | 8403.90.00 | Central heating boilers other than those heading No. 84.02. Parts | 20 | 10 | | 0 | 5 | |
| | 84.04 | | Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. | | | | | | |
| | | 8404.10.00 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 | 20 | 10 | | 0 | 5 | |
| | | 8404.90.00 | Parts | 20 | 10 | | 0 | 5 | |
| | 84.05 | | Producer gas or water gas generators with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. | | | | | | |
| | | 8405.90.00 | Parts | 20 | 10 | | 5 | 5 | |
| | 84.06 | | Steam turbines and other vapour turbines, 84.07 Spark ignition reciprocating or rotary internal combustion piston engines. | | | | | | |

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | Proposed CD | | Existing ST (%) | Proposed ST | |
|---------|-----------|------------|---|-----------------|-------------|---------------|-----------------|-------------|---------------|
| | | | | | (%) | Specific Rate | | (%) | Specific Rate |
| | | 8406.90.00 | Parts | 20 | 10 | | 5 | 5 | |
| | 84.07 | | Spark-ignition reciprocating or rotary internal combustion piston engines | | | | | | |
| | | 8407.10.00 | Aircraft engines | 0 | 10 | | 0 | 5 | |
| | 84.09 | | Parts suitable for use solely or principally with the engines of heading No.84.07 or 84.08. | | | | | | |
| | | 8409.10.00 | For aircraft engines | 0 | 10 | | 0 | 5 | |
| | 84.12 | | Other engines and motors. | | | | | | |
| | | 8412.90.00 | Parts | 20 | 10 | | 5 | 5 | |
| | 84.13 | | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. | | | | | | |
| | | 8413.91.00 | Of pumps | 10 | 10 | | 0 | 5 | |
| | | 8413.92.00 | Of liquid elevators | 10 | 10 | | 0 | 5 | |
| | 84.14 | | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. | | | | | | |
| | | 8414.90.00 | Parts | 20 | 10 | | 5 | 5 | |
| | 84.15 | | Air conditioning machines, comprising a motor driven fan and elements for changing the temperature and humidity, including those machines in which the humidity can not be separately regulated. | | | | | | |
| | | 8415.90.00 | 8415.90.00 | 20 | 10 | | 5 | 5 | |
| | 84.16 | | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. | | | | | | |
| | | 8416.90.00 | Parts | 20 | 10 | | 0 | 5 | |
| | 84.17 | | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. | | | | | | |
| | | 8417.90.00 | Parts | 20 | 10 | | 0 | 5 | |
| | 84.19 | | Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying | | | | | | |
| | | 8419.90.00 | Parts | 20 | 10 | | 5 | 5 | |
| | 84.21 | | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gas. | | | | | | |
| | | 8421.29.10 | Oil filter for BTC 8429.11.00 to BTC 8430.69.00 | 0 | 10 | | 0 | 5 | |

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | Proposed CD | | Existing ST (%) | Proposed ST | |
|---------|-----------|------------|---|-----------------|-------------|---------------|-----------------|-------------|---------------|
| | | | | | (%) | Specific Rate | | (%) | Specific Rate |
| | 84.40 | 8440.90.00 | Bookbinding machinery, including book sewing machines. | 10 | | 10 | 0 | | 5 |
| | 84.41 | | Parts Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. | | | | | | |
| | | 8441.90.00 | Parts | 10 | | 10 | 0 | | 5 |
| | 84.42 | | Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for | | | | | | |
| | | 8442.40.00 | Parts of the foregoing machinery, apparatus or equipment | 10 | | 10 | 0 | | 5 |
| | 84.43 | | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machine and facsimile machines, whether or not combined ; parts and accessories thereof. | | | | | | |
| | | 8443.91.00 | Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42. | 10 | | 10 | 0 | | 5 |
| | | 8443.99.30 | Parts and accessories of BTC code 8443.32.00 | 0 | | 10 | 0 | | 5 |
| | 84.48 | | Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, jacquards,automatic stop motions, shuttle changingmechanisms) parts and accessories suitable for use solely or principally with the machines of | | | | | | |
| | | 8448.11.00 | Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith | 10 | | 10 | 0 | | 5 |
| | | 8448.19.00 | Other | 10 | | 10 | 0 | | 5 |
| | | 8448.20.00 | Parts and accessories of machines of heading No.84.44 or their auxillary machinery | 10 | | 10 | 0 | | 5 |
| | | 8448.31.00 | Card clothing | 10 | | 10 | 0 | | 5 |
| | | 8448.32.00 | Of machines for preparing textile fibres, other than card clothing | 10 | | 10 | 0 | | 5 |
| | | 8448.33.00 | Spindles, spindle flyers, spinning rings and ring travellers | 10 | | 10 | 0 | | 5 |
| | | 8448.39.00 | Other | 10 | | 10 | 0 | | 5 |
| | | 8448.42.00 | Reeds for looms, beads and head-frames | 10 | | 10 | 0 | | 5 |
| | | 8448.49.00 | Other | 10 | | 10 | 0 | | 5 |
| | | 8448.51.00 | Sinkers, needles and other articles used in forming stitches | 10 | | 10 | 0 | | 5 |
| | | 8448.59.00 | Other | 10 | | 10 | 0 | | 5 |
| | 84.53 | | Machinery for preparing, tanning or work ing hides, skins or leather or for making or repairing footwear or other articles ofhides, skins or leather, other than sewing machines. | | | | | | |
| | | 8453.90.00 | Parts | 10 | | 10 | 0 | | 5 |
| | 84.54 | | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. | | | | | | |
| | | 8454.90.00 | Parts | 10 | | 10 | 0 | | 5 |

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | Proposed CD | | Existing ST (%) | Proposed ST | |
|---------|-----------|------------|---|-----------------|-------------|---------------|-----------------|-------------|---------------|
| | | | | | (%) | Specific Rate | | (%) | Specific Rate |
| | | 8406.90.00 | Parts | 20 | 10 | | 5 | 5 | |
| | 84.07 | | Spark-ignition reciprocating or rotary internal combustion piston engines | | | | | | |
| | | 8407.10.00 | Aircraft engines | 0 | 10 | | 0 | 5 | |
| | 84.09 | | Parts suitable for use solely or principally with the engines of heading No.84.07 or 84.08. | | | | | | |
| | | 8409.10.00 | For aircraft engines | 0 | 10 | | 0 | 5 | |
| | 84.12 | | Other engines and motors. | | | | | | |
| | | 8412.90.00 | Parts | 20 | 10 | | 5 | 5 | |
| | 84.13 | | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. | | | | | | |
| | | 8413.91.00 | Of pumps | 10 | 10 | | 0 | 5 | |
| | | 8413.92.00 | Of liquid elevators | 10 | 10 | | 0 | 5 | |
| | 84.14 | | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. | | | | | | |
| | | 8414.90.00 | Parts | 20 | 10 | | 5 | 5 | |
| | 84.15 | | Air conditioning machines, comprising a motor driven fan and elements for changing the temperature and humidity, including those machines in which the humidity can not be separately regulated. | | | | | | |
| | | 8415.90.00 | Parts | 20 | 10 | | 5 | 5 | |
| | 84.16 | | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. | | | | | | |
| | | 8416.90.00 | Parts | 20 | 10 | | 0 | 5 | |
| | 84.17 | | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. | | | | | | |
| | | 8417.90.00 | Parts | 20 | 10 | | 0 | 5 | |
| | 84.19 | | Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying | | | | | | |
| | | 8419.90.00 | Parts | 20 | 10 | | 5 | 5 | |
| | 84.21 | | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gas. | | | | | | |
| | | 8421.29.10 | Oil filter for BTC 8429.11.00 to BTC 8430.69.00 | 0 | 10 | | 0 | 5 | |

**SCHEDULE A:
Changes to the Customs Tariff and Sales Tax Schedule, 2007**

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | Proposed CD | | Existing ST (%) | Proposed ST | |
|---------|-----------|------------|---|-----------------|-------------|---------------|-----------------|-------------|---------------|
| | | | | (%) | (%) | Specific Rate | (%) | (%) | Specific Rate |
| | 84.55 | 8455.90.00 | Metalrolling mills and rools therefor. Other parts | 10 | | 10 | 0 | | 5 |
| | 84.66 | | Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, selfopening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type | | | | | | |
| | | 8466.10.00 | Tool holders and self-opening dieheads | 10 | | 10 | 0 | | 5 |
| | | 8466.20.00 | Work holders | 10 | | 10 | 0 | | 5 |
| | | 8466.30.00 | Dividing heads and other special attachments for machine tools | 10 | | 10 | 0 | | 5 |
| | | 8466.91.00 | For machines of heading 84.64 | 10 | | 10 | 0 | | 5 |
| | | 8466.92.00 | For machines of heading 84.65 | 10 | | 10 | 0 | | 5 |
| | | 8466.93.00 | For machines of headings 84.56 to 84.61 | 10 | | 10 | 0 | | 5 |
| | | 8466.94.00 | For machines of heading 84.62 or 84.63 | 10 | | 10 | 0 | | 5 |
| 84.67 | | | Tools for working in the hand, pneumatic, hydraulic or with selfcontained non electric motor. | | | | | | |
| | | 8467.91.00 | Of chain saws | 10 | | 10 | 0 | | 5 |
| | | 8467.92.00 | Of pneumatic tools | 10 | | 10 | 0 | | 5 |
| | | 8467.99.00 | Other | 10 | | 10 | 0 | | 5 |
| 84.68 | | | Machinery and apparatus for soldering, brazing, or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances. | | | | | | |
| | | 8468.90.00 | Parts | 10 | | 10 | 0 | | 5 |
| 84.74 | | | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or keeping earth, stone ,ores or other mineral substances, in solid (including powder or paste) from; machinery for agglomeration, shaping or moulding solid mineral fuels, | | | | | | |
| | | 8474.90.00 | Parts | 10 | | 10 | 0 | | 5 |
| 84.75 | | | Machines for assembling electric or electronic lamps tubes or valves or flashbulbs, in glass envelopes;machines for manufacturing or hotworking glass or glassware. | | | | | | |
| | | 8475.90.00 | Parts | 10 | | 10 | 0 | | 5 |
| 84.76 | | | Automatic goods vending machines (forexample, postage stamp, cigarette, food or beverage machines), including moneychanging machines. | | | | | | |
| | | 8476.90.00 | Parts | 10 | | 10 | 0 | | 5 |
| 84.77 | | | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter. | | | | | | |
| | | 8477.90.00 | Parts | 10 | | 10 | 0 | | 5 |
| 84.78 | | | Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter | | | | | | |
| | | 8478.90.00 | Parts | 30 | | 10 | 10 | | 5 |

**SCHEDULE A:
Changes to the Customs Tariff and Sales Tax Schedule, 2007**

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | Proposed CD | | Existing ST (%) | Proposed ST | |
|---------|-----------|------------|--|-----------------|-------------|---------------|-----------------|-------------|---------------|
| | | | | | (%) | Specific Rate | | (%) | Specific Rate |
| | 84.79 | 8479.90.00 | Machines and mechanical appliances, having individual functions, no specified or included elsewhere in this Chapter. Parts | 10 | | 10 | 0 | | 5 |
| | 84.81 | | Taps, cocks, valves and similar appliances for pipes, boiler sheels, tanks, vats or the like, including pressure reducing valves and thermostatically controlled valves. | | | | | | |
| | 84.82 | 8481.90.00 | Parts | 10 | | 10 | 0 | | 5 |
| | | | Ball or roller bearings. | | | | | | |
| | | 8482.10.00 | Ball bearings | 10 | | 10 | 0 | | 5 |
| | | 8482.20.00 | Tapered roller bearings, including cone and tapered roller assemblies | 10 | | 10 | 0 | | 5 |
| | | 8482.30.00 | Spherical roller bearings | 10 | | 10 | 0 | | 5 |
| | | 8482.40.00 | Needle roller bearings | 10 | | 10 | 0 | | 5 |
| | | 8482.50.00 | Other cylindrical roller bearings | 10 | | 10 | 0 | | 5 |
| | | 8482.80.00 | Other, including combined ball/roller bearings | 10 | | 10 | 0 | | 5 |
| | | 8482.91.00 | Balls, needles and rollers | 10 | | 10 | 0 | | 5 |
| | | 8482.99.00 | Other | 10 | | 10 | 0 | | 5 |
| | 84.86 | | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter. | | | | | | |
| | | 8486.90.00 | Parts and accessories | 10 | | 10 | 0 | | 5 |
| | 84.87 | | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter. | | | | | | |
| | | 8487.10.00 | Ships or boats propellers and blades therefor | 10 | | 10 | 0 | | 5 |
| | | 8487.90.00 | Other | 10 | | 10 | 0 | | 5 |
| 85 | | | Electrical machinery and equipment; and parts thereof; sound recorders and reproducers, and parts and accessories of such articles. | | | | | | |
| | 85.14 | | Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment. | | | | | | |
| | | 8514.90.00 | Parts | 10 | | 10 | 0 | | 5 |
| | 85.15 | | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc-soldering, beazing or welding machines and apparatus, whether or not capable of cutting; electric machines and appar | | | | | | |
| | | 8515.90.00 | Parts | 10 | | 10 | 0 | | 5 |
| | 87.16 | | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. | | | | | | |
| | | 8716.90.00 | Parts | 20 | | 10 | 5 | | 5 |

SCHEDULE A:
Changes to the Customs Tariff and Sales Tax Schedule, 2007

| Chapter | Head Code | BTC Code | Description | Existing CD (%) | Proposed CD | | Existing ST (%) | | Proposed ST | |
|---|-----------|------------|--|-----------------|-------------|---------------|-----------------|---------------|-------------|---------------|
| | | | | | (%) | Specific Rate | (%) | Specific Rate | (%) | Specific Rate |
| PRECIOUS METAL (GOLD AND SILVER) | | | | | | | | | | |
| 71 | | | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof, imitation jewellery; coin. | | | | | | | |
| | 71.06 | | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form | | | | | | | |
| | | 7106.10.00 | Powder | 30 | | | Nu. 2,000/kg | 10 | | Nu.1,000/kg |
| | | 7106.91.00 | Unwrought | 30 | | | Nu. 2,000/kg | 10 | | Nu.1,000/kg |
| | | 7106.92.00 | Semi-manufactured | 30 | | | Nu. 2,000/kg | 10 | | Nu.1,000/kg |
| | 71.08 | | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder forms | | | | | | | |
| | | 7108.11.00 | Powder | 30 | | | Nu.500/10g | 10 | | Nu.500/10g |
| | | 7108.12.00 | Other unwrought forms | 30 | | | Nu.500/10g | 10 | | Nu.500/10g |
| | | 7108.13.00 | Other semi-manufactured forms | 30 | | | Nu.500/10g | 10 | | Nu.500/10g |
| | | 7108.20.00 | Monetary | 30 | | | Nu.500/10g | 10 | | Nu.500/10g |
| | 71.18 | | Coin. | | | | | | | |
| | | 7118.10.00 | Coin (other than gold coin), not being legal tender | 30 | | 30 | | 0 | | 10 |
| | | 7118.90.00 | Other | 30 | | 30 | | 0 | | 10 |

Note:

- (1) Air craft and related spare parts shall be exempted from Customs Duty and Sales Tax based on exemption application to the Department of Revenue & Customs.
- (2) Note 11 of the Additional Notes to Customs Tariff and Sales Tax Schedule shall be read in conjunction with the Tobacco Control Act and Rules thereto. The more restrictive provisions shall be applicable.
- (3) The International Harmonised Commodity Description and Coding System (HS) is due for amendment in 2012. Accordingly, the Bhutan Trade Classification (BTC) will also be amended. However, the tax rates prescribed in BTC 2007 version and amended as above will not change.

SCHEDULE B

Richard
22/11/11

SCHEDULE B:

Changes to the Excise Tariff Schedule, Annex IV of the Rules on the Sales Tax, Customs and Excise Act of the Kingdom of Bhutan 2000

| SL. NO. | BRAND NAME | UNIT/ML | EXISTING EXCISE DUTY RATE (%) | PROPOSED EXCISE DUTY RATE (%) |
|----------|-------------------------------|-------------|-------------------------------|-------------------------------|
| 1 | SUPERIOR BRAND | | | |
| a | 1907 (Single Malt Whisky) | 750 | 20 | 30 |
| b | K5 (SP Coronation Blend) | 750 | 20 | |
| c | CSJ Whisky | 750/375/180 | 20 | |
| d | Special Courier Whisky | 750/375/180 | 30 | |
| 2 | MEDIUM BRAND | | | |
| a | Royal Supreme Whisky | 750/375/180 | 30 | 60 |
| b | Bhutan Highland | 750/375/180 | 30 | |
| c | Black Mountain Whisky | 750/375/180 | 60 | |
| d | Changta Whisky | 750/375/180 | 60 | |
| e | Rock Bee Brandy | 750/375/180 | 50 | |
| f | Bhutan Whisky (RTD) | 750/375/180 | 30 | |
| g | Bhutan Brandy (RTD) | 750/375/180 | 30 | |
| h | Tashi Delek Rum (RTD) | 750/375/180 | 30 | |
| 3 | OTHER TYPES OF ALCOHOL | | | |
| a | Bhutan XXX Rum | 750/375/180 | 60 | 75 |
| b | Royal XXX Rum | 750/375/180 | 60 | |
| c | Crystal Duet Gin & Lime | 750/375/180 | 30 | |
| d | Snowline Dry Gin | 750/375/180 | 60 | |
| e | Sonfy Liquor | 750/375/180 | 60 | |

(1) Excise Duty shall be applied on locally manufactured liquor other than beer, as per the three types of liquor shown above. i) Superior Brand, ii) Medium Brand and iii) any other types of alcohol. The Department of Revenue & Customs shall categorise any other brands of alcohol produced in Bhutan into the three categories as per the quality of the liquor.

(2) There shall be an annual Brand Registration Fee of Nu. 20,000/- per brand per dealer for every brand of liquor imported or manufactured locally for sale.

(3) There shall be an Import Permit Fee of Nu. 30/- per case, each case containing not more than 12 litres for all imported liquor.

(4) Schedule B will replace the existing Excise Tariff Schedule, Annex IV of the Rules on the Sales Tax Customs and Excise Act of the Kingdom of Bhutan 2000.