



NATIONAL REVENUE REPORT

2000 - 2001

Department of Revenue and Customs
Ministry of Finance

INTEGRITY, IMPARTIALITY & PROFESSIONALISM

O

ur mission is:

▶ To ensure that the tax and customs administration has the capacity to collect taxes efficiently and effectively at minimum cost through impartial and consistent enforcement of regulations.

▶ To provide a convenient and honest service to the taxpayers.



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Introduction

The internal revenue collection during the fiscal year 2000-2001 reached Nu. 4,671.518 showing a revenue growth of 6.63 % over the previous year's collection of Nu.4381.137.

The above figures indicate the total receipts during the fiscal year after adjusting the refund and including the interest on loan element that is deposited directly with the Department of Budget & Accounts. Except for the latter, the information is based on the collection of revenue in the Royal Government Revenue Accounts that is maintained with the Bank of Bhutan, and its branches.

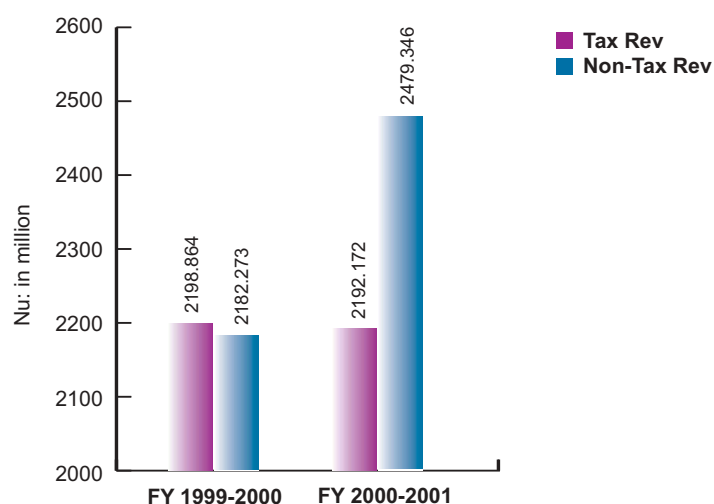
This report analyses the revenue performance for the year at various levels; National, Regional and Dzongkhag. It also explores the sectoral achievements which have made notable contributions in both tax and non-tax revenue. The top revenue generating agencies and Dzongkhag and the contribution of the private sector have also been highlighted.

1. Overall Revenue Performance

The Department of Revenue & Customs has strived to perform well and continues to exceed its previous year's collection by Nu. 290.381 million, an increase of 6.63 %. This year's total internal revenue collection reached Nu. 4671.518 million.

The actual revenue collection during the year has exceeded the revised revenue target of Nu.4389.237 million, thereby generating a revenue surplus of Nu. 282.281 million which is an excess of 6.43% over the revised target.

Domestic revenue by year



2. Summary of National Revenue

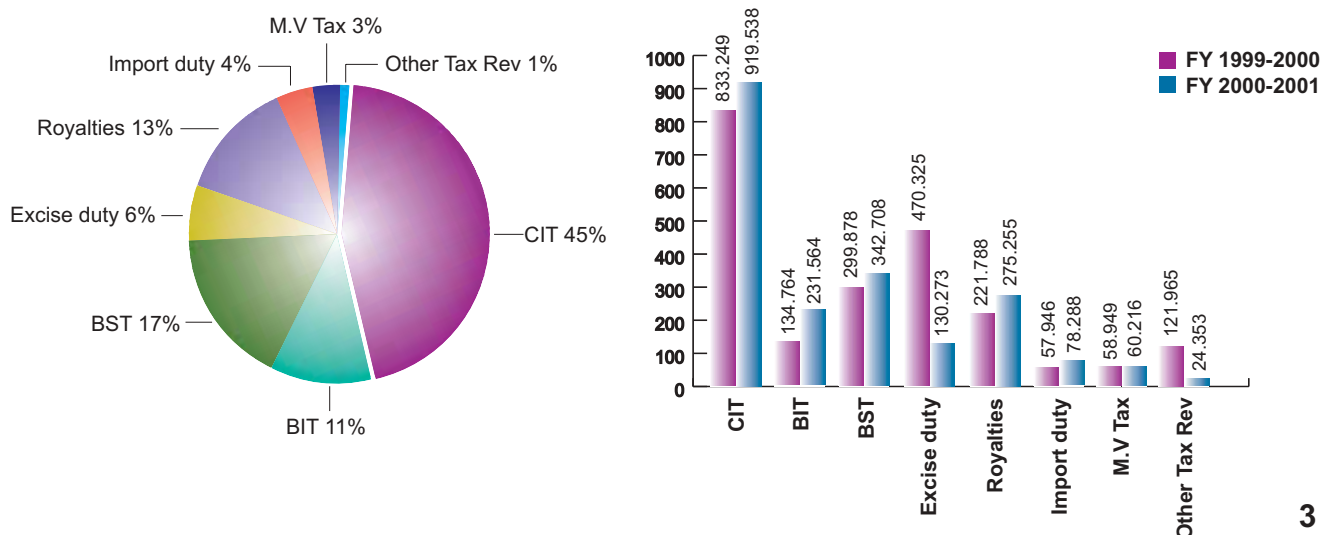
NU:IN MILLION

Source of Revenue	1999-2000 (Net Revenue)	2000-2001 (Net Revenue)	(+)or(-) (Nu)	(+)or(-) (%)	% over Total revenue
A Tax Revenue (I+II)	2198.864	2192.172	(6.692)	(0.30)	46.93
I Direct Tax	1273.185	1524.651	251.466	19.75	32.64
1 Corporate Income Tax	833.249	919.538	86.289	10.36	19.68
2 Business Income Tax	134.764	231.564	96.800	71.83	4.96
3 Tax on Payroll/PIT	56.550	65.826	9.276	16.40	1.41
4 Health Contribution	19.783	22.213	2.430	12.28	0.48
5 Royalties	221.788	275.255	53.467	24.11	5.89
6 Rural Tax	7.051	10.255	3.204	45.44	0.22
II Indirect Tax	925.679	667.521	(258.158)	(27.89)	14.29
7 Bhutan Sales Tax	299.878	342.708	42.830	14.28	7.34
8 Export Tax	9.371	13.153	3.782	40.36	0.28
9 Excise Duty	470.325	130.273	(340.052)	(72.30)	2.79
10 Motor Vehicle Tax	58.949	60.216	1.267	2.15	1.29
11 Import Duty	57.946	78.288	20.342	35.11	1.68
12 Business & Prof. Licences	12.429	18.530	6.101	49.09	0.40
13 Other Tax Revenue	16.781	24.353	7.572	45.12	0.52
B Non -Tax Revenue	2182.273	2479.346	297.073	13.61	53.07
14 Admns. Fees & charges	71.557	80.708	9.151	12.79	1.73
15 Capital Revenue	71.360	76.055	4.695	6.58	1.63
16 Revenue from Govt. Depts.	564.413	310.520	(253.893)	(44.98)	6.65
17 Dividends	1222.491	1296.090	73.599	6.02	27.74
18 Transfer of Profits	248.193	714.289	466.096	187.80	15.29
19 Other Non-Tax Revenue	4.259	1.684	(2.575)	(60.46)	0.04
Total Tax & Non-Tax Revenue (A+B)	4381.137	4671.518	290.381	6.63	100.00

2.1 Tax Revenue

The collection of tax revenue during the FY 2000-2001 reached Nu.2192.172 million thereby resulting in a decline of 0.30% from the previous year's collection of Nu.2198.864 million. This decline is mainly from the indirect tax due to account of arrears receipt of excise duty refund from GOI for the year 1996 and 1997 in the previous year.

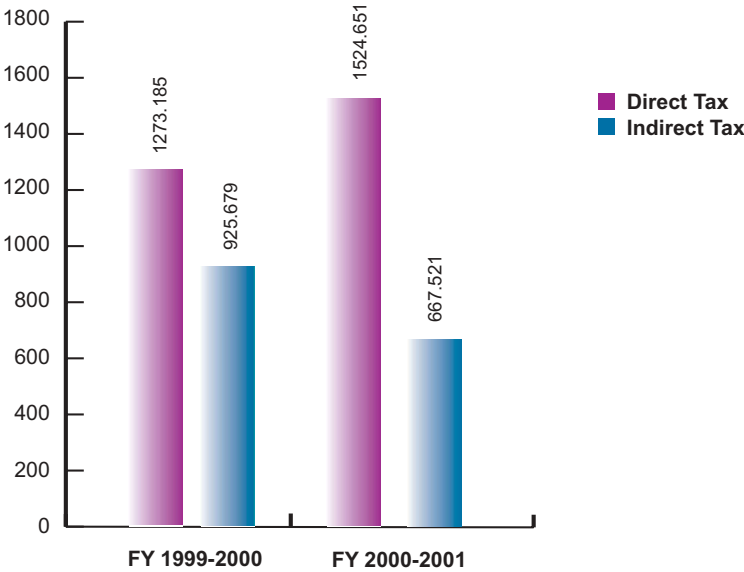
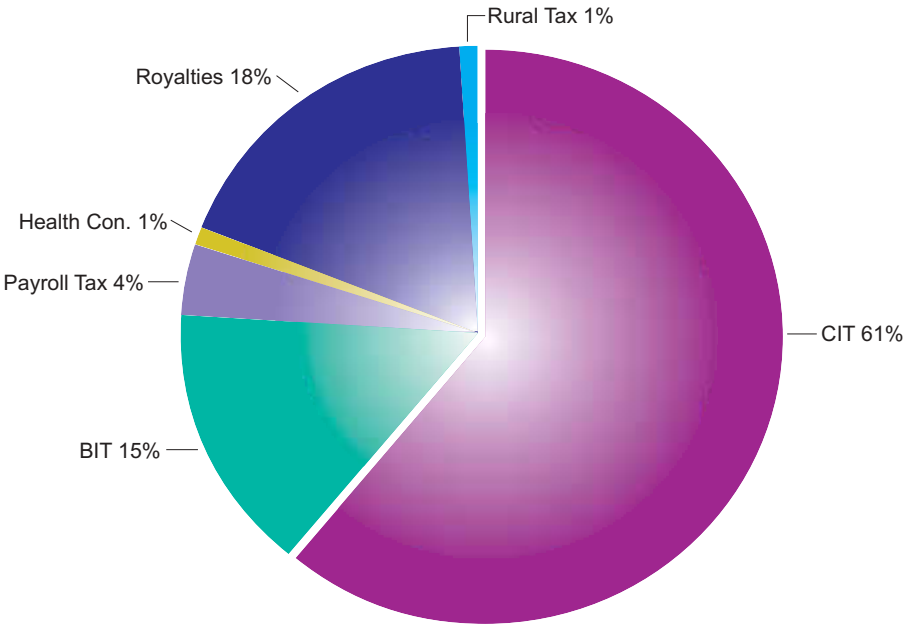
Tax Revenue: FY 2000-2001



2.1.1 Direct Taxes

The direct tax collection during the year reached Nu. 1524.651million recording a growth of 19.75% over the last year's collection of Nu. 1273.185 million, which covers 69.5% of total tax revenue and 32.64% of total national revenue.

Direct Taxes: FY 2000-2001

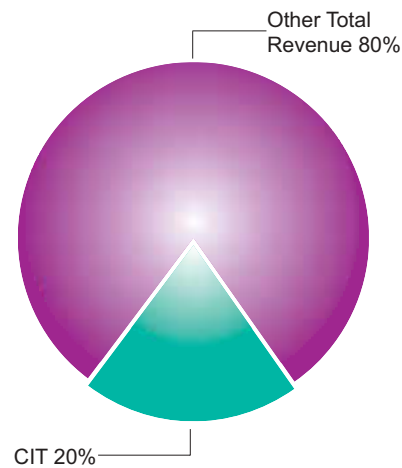


Corporate Income Tax (CIT)

CIT collection of Nu. 919.538 million recorded a growth of 10.36% over last year's collection of Nu. 833.249 million.

This accounts for 19.68% of total national revenue. The increase is due to the increase in power export of CHPC to India, increase in profitability of companies like AWP, BNB and Druk Satair in the east.

CIT: FY 2000-2001

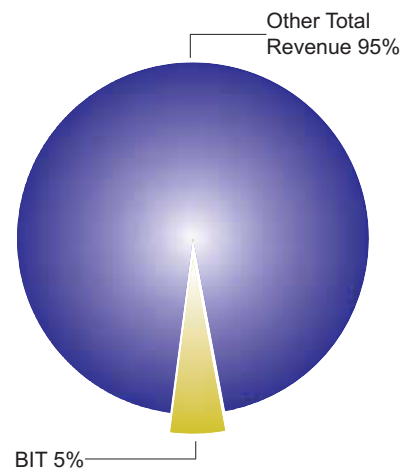


Business Income Tax (BIT)

The collection under business income tax reached Nu. 231.564 million, registering a growth of 71.83% over the last year's collections of Nu.134.764 million. This is mainly due to the introduction of TDS and the various workshops on Tax Deducted on Source carried out by the Tax Administration. The collection on contractor tax (TDS) increased by 105.17% from Nu. 81.034 million to Nu.166.258 million during this fiscal year, showing an increase of Nu. 85.224 million.

The collection on BIT also shows a growth of 22.8%, which is due to the better tax compliance and enforcement of timely collection and assessment.

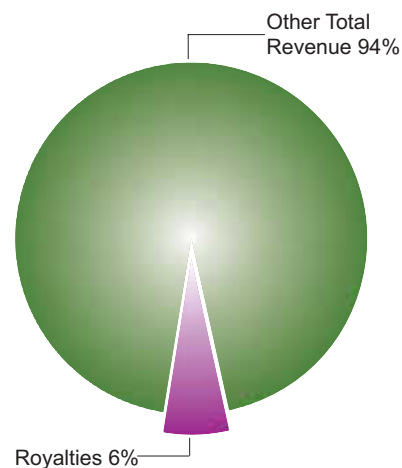
BIT: FY 2000-2001



Royalties

The Royalty collection from Forestry products, Mines and Minerals and the Tourism Sector reached Nu. 275.255 million registering a growth of 24.11% against last year's collection of Nu. 221.788 million. This increase is mainly from the tourism sector which brought increased royalty of Nu. 47.032 million due to the increase in flow of tourists.

Royalties: FY 2000-2001



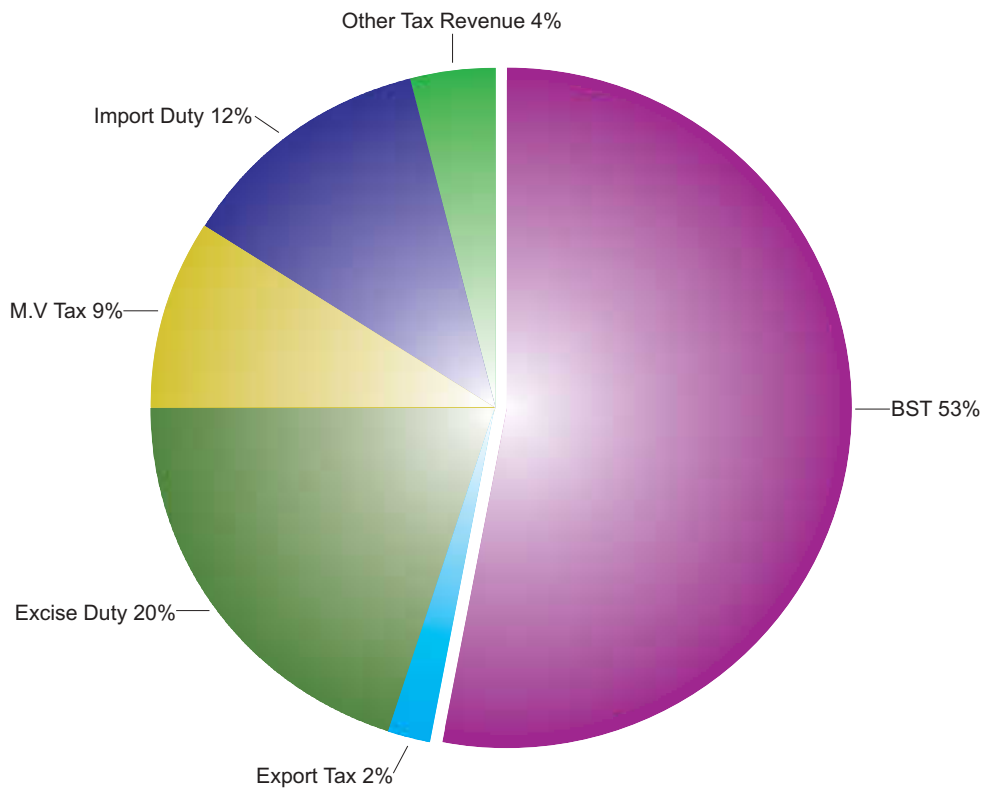
Rural Tax

The rural tax collections amounted to Nu.10.255 million registering a growth of 45.4% over the last year's collection of Nu. 7.051 million. Rural Tax comprises of 0.22% of total national revenue.

2.1.2 Indirect Taxes

The indirect taxes for the year records Nu. 667.521million, showing a decline of 27.89 % as compared to the last year's collections of Nu. 925.679 million. The decline in the revenue is only from Excise duty which reflects a huge decline of Nu.340.052 million due to accountal of arrears receipt of excise duty refund from GOI in the previous year.

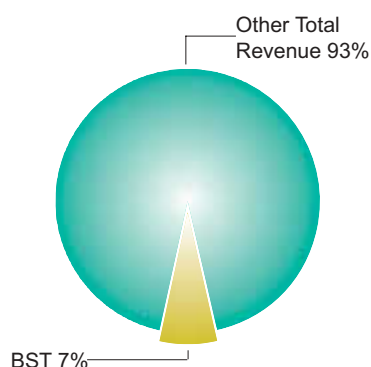
Indirect Taxes: FY 2000-2001



Bhutan Sale Tax (BST)

BST collections increased to Nu.342.708 million against last year's collection of Nu.299.878 million recording a growth of 14.28% for the year. The enhanced collection is the result of preventive measures taken at Customs check post level and increase in the volume of imports. The BST comprises of 7.34% of total National Revenue.

BST: FY 2000-2001

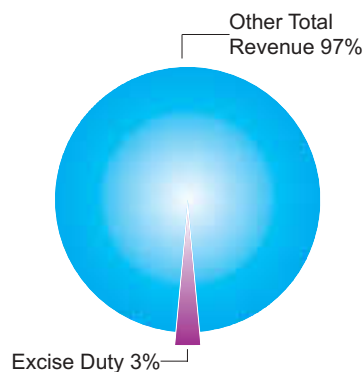


Excise Duty

Excise duty collections amounted to Nu. 130.273 million reflecting a decline in revenue by 72.30% over last year's collections of Nu.470.325 million.

This decline is because of accountal arrears receipt of excise duty refund from GOI for the year 1996 and 1997 in the previous year. The collection of excise duty on Army Welfare Project (AWP) products records a revenue growth of 17.6 % during the year.

Excise Duty: FY 2000-2001



Motor Vehicle Taxes

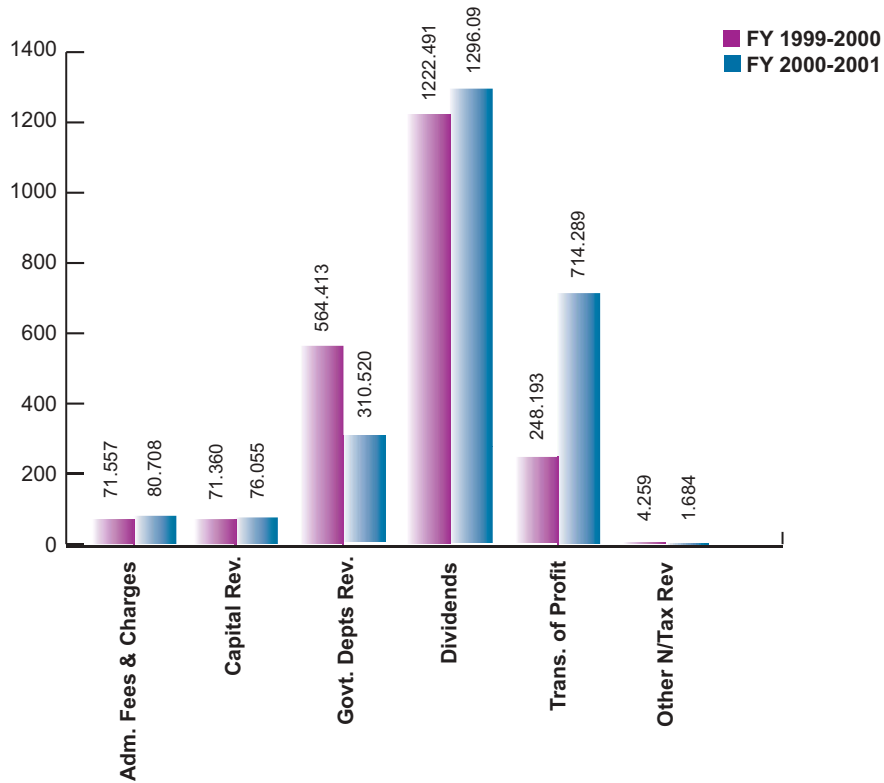
The collection on motor vehicle taxes amounted to Nu.60.216 million showing an increase of Nu.1.267 million over the last year's collection of Nu.58.949 million recording a growth of 2.15%. The increase is due to increased effort made by RSTA.

Import Duty

The collection on import duty amounted to Nu.78.288 million, showing an increase of 35.11% over the last year's collection of Nu. 57.946 million. The increase is due to the increased volume of third country imports.

2.2 Non-Tax Revenue

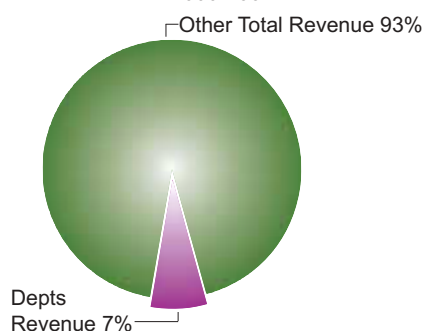
Non-Tax Revenue collections during the fiscal year 2000-2001 reached Nu. 2479.346 million registering a growth of 13.61% against last year's collection of Nu.2182.273 million. The non-tax revenue has increased mainly because of transfer of profit received from RMA amounting to Nu.561.546 million. However, there has also been a considerable increase from dividend which shows an increase of Nu.73.599 million. There is also an increase in contribution from Administrative Fees & Charges and Capital Revenue. Non-tax revenue covers 53.07 % of the total national revenue.



Revenue from Government Agencies

The collection from Government Agencies during the year has reached Nu.310.520 million reflecting a decrease in revenue by 44.98% from last year's collection of Nu.564.413 million. The decline is mainly due to the corporatization of Telecom and there is also a slight decline in collection from DOP caused by the temporary shutdown of BCCL & BFAL due to flood.

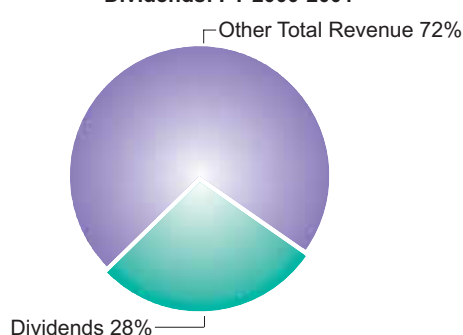
Revenue from Departments and Agencies: FY 2000-2001



Dividends

Dividend receipts from the Government share holdings in corporations during the year have reached Nu.1296.090 million bringing an increased revenue of Nu.73.599 million against the last year's receipt of Nu.1222.491million. This is mainly due to increase in dividend receipt from CHPC and PCAL.

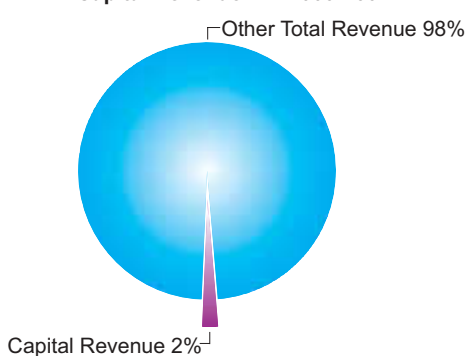
Dividends: FY 2000-2001



Capital Revenue

Revenue collection from sale of Government assets for the year has increased by Nu.4.695 million compared to last year's collection of Nu. 71.360 million. The increase is caused by sale proceeds of RICB shares.

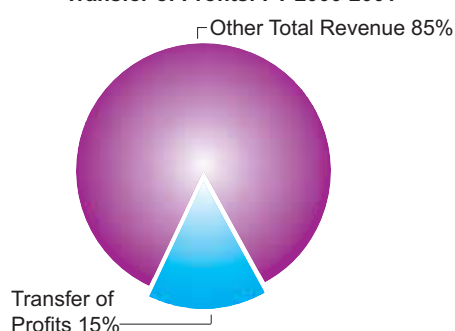
Capital Revenue: FY 2000-2001



Transfer of Profits

The transfer of profits from Public & Joint sector enterprises during the year reached Nu. 714.289 million or increase in revenue of 187.8% over the previous year's collection of Nu.248.193 million. This increase in revenue is brought by the receipt of operational surplus for two years (1999 & 2000) from RMA and also during the year Bhutan Lottery contributed Nu.101.800 million compared to previous year's collection of Nu.91.300 million bringing in a revenue growth of Nu.10.5 million. This comprises 15.29% of the total national revenue for the year.

Transfer of Profits: FY 2000-2001

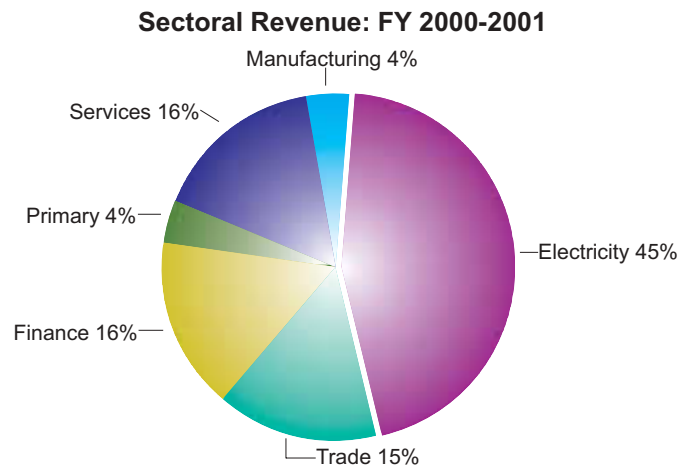


Administrative Fees & Charges

Revenue collection under this head amounted to Nu.80.708 million, showing an increase of 12.79 % over last year's collection of Nu. 71.557 million. The increase is due to better enforcement measures taken by the concerned govt. agencies for timely collections and deposits and also substantial contribution is from Rural Life Insurance.

3. Sectoral Revenue

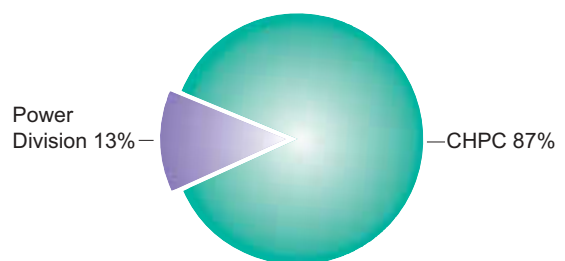
The sectoral revenue performance for the FY2000-2001 was led by Electricity, comprising 44.6% of the total revenue followed by Service and Finance sectors, each contributing 16.3% to the total national revenue. However, the revenue from Trade, Service and Manufacturing sector have declined as compared to the previous year's performance.



Electricity (Power)

Power sector continues to be the major source of revenue for RGOB. The revenue from electricity covers 44.6% of the total national revenue. During the fiscal year the contribution from power sector reached Nu.2086.734 million against the last year's contribution of Nu.1966.875 million registering a revenue growth of 6%.

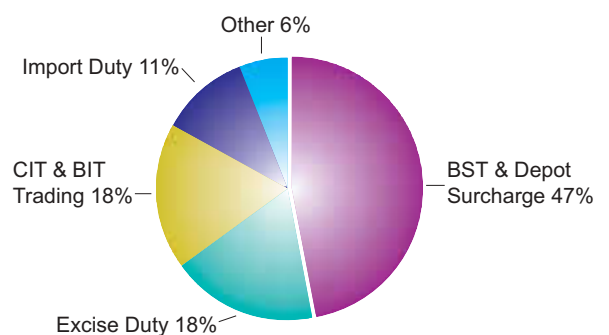
Power Sector: FY 2000-2001



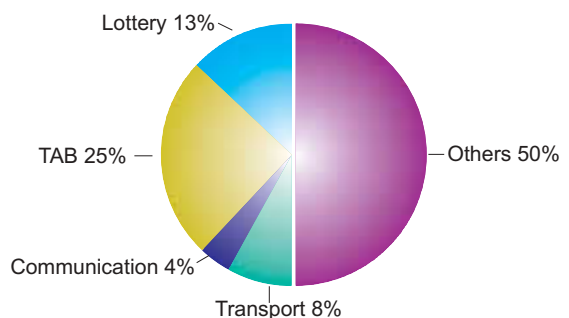
Trade

The trading sector performance for the current fiscal year has declined by 22.15% from the last year's collection of Nu.926.598 million to Nu.721.352 million. This decrease in revenue is mainly due to accountal of arrears receipt of excise duty refund from GOI for the year 1996 and 1997 during last fiscal year. However, the collections from CIT and BIT (Trading), BST, import duty and STCB have shown a considerable increase during the fiscal year. The Trade sector covers 15.4% of the total revenue for the year.

Trade Sector: FY 2000-2001



Service Sector: FY 2000-2001

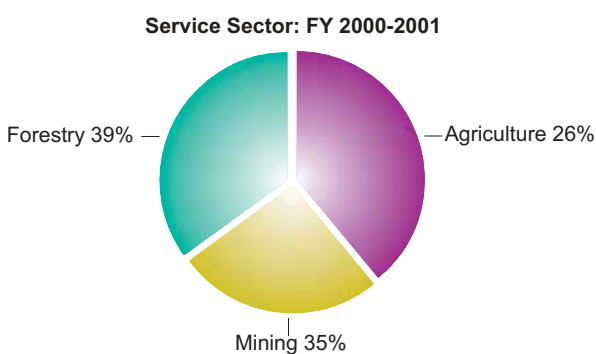


Service

The revenue collection in this sector has declined to Nu. 761.188 million against the last year's receipt of Nu.888.357 million, showing decline in revenue of 14.3%. The decline is caused by the corporatization of Telecom.

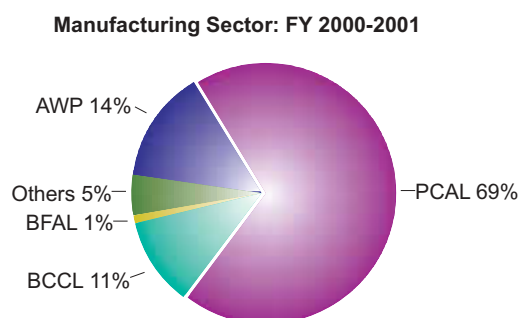
Primary

Revenue contribution from primary sector has increased to Nu.164.675 million from the last year's collection of Nu.141.202 million registering a growth of 16.62%. The increase in revenue is due to increased receipt from Agricultural and forestry activities, CIT and dividend receipts from Forestry Development Corporation.



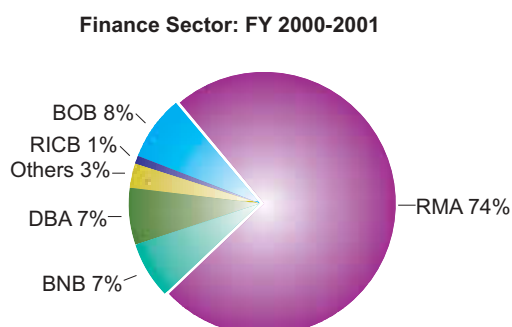
Manufacturing

The revenue performance of this sector has declined by 15.4% against the last year's collection of Nu.216.030 million to Nu.182.760 million. This decline is caused by decrease in profitability of major manufacturing companies like BFAL and BCCL due to the flood last year.



Finance

Revenue contribution from this sector on account of Corporate Income Tax, Dividend, operational surplus, interest on loans from corporations etc. have increased by more than 200% from the last year's contribution of Nu.254.267 million to Nu.763.490 million. This huge increase in revenue is caused by receipt of operational surplus for two years (1999 & 2000) amounting to Nu.561.546 million from Royal Monetary Authority during the year. Further, Bhutan National Bank also contributed to the increased revenue by contributing Nu.31.656 million over the previous year's collection.



3.1 Highlights of Revenue by Sectors

(Nu: In Millions)

Sector	FY 1999-2000	% of total Revenue	FY 2000-2001	% of total Revenue	(+) or (-) (Nu)	(+) or (-) %growth
1 Electricity	1966.875	44.8	2086.734	44.6	119.859	6.09
2 Trade	926.598	21.1	721.352	15.4	(205.246)	(22.15)
3 Services	888.357	20.2	761.188	16.3	(127.169)	(14.32)
4 Primary	141.202	3.2	164.675	3.5	23.473	16.62
5 Manufacturing	216.030	4.9	182.760	3.9	(33.270)	(15.40)
6 Finance	254.267	5.8	763.490	16.3	509.223	(200.27)
Total Revenue *	4393.329	100.0	4680.199	100.0	286.870	6.53

* Figures are based on gross collections.

4. Top Ten Revenue Agencies

Chukha Hydro Power Corporation (CHPC)

CHPC continues to be the highest single revenue source for the Royal Government. The revenue from CHPC during the year amounts to Nu.1818.510 million, showing a growth of 7.2% over the last year's contribution of Nu.1244.626 million. CHPC covers 38.9% of the total national revenue.

Division of Power (DOP)

Revenue from DOP decreased by 0.9% from the last year's collection of Nu. 270.703 million to Nu. 268.224. This decline is caused by the decrease in demand of electricity by the major power users like BFAL and BCCL due to temporary shut down of the factories last year.

Tourism Authority of Bhutan (TAB)

The revenue collections on account of royalty and with holding tax have reached Nu.196.176million as compared to the previous year's collection of Nu.148.916million, recording a growth of 31.7%. The steady increase in the number of tourists has accounted for this growth.

Royal Bhutan Lottery

The collection on this front has increased by 11.5% over the previous year's contribution of Nu. 91.3 million to Nu.101.8 million.

Royal Monetary Authority (RMA)

RMA's contribution towards operational surplus has increased to Nu.562.728 million during the year from Nu.108.358 million, showing an increase of 419.3%. The amount pertains to the arrears for the two calendar years 1999 & 2000.

Forestry Service Division

The collection from this sector has increased by 9.3% from the last year's receipt of Nu. 48.886 million to Nu.58.197 million.

Penden Cement Authority Ltd (PCAL)

The contribution from PCAL on account of CIT and Dividend has shown an increase of 11.4% from Nu.114.668 million to Nu.127.695 million.

Bank of Bhutan (BOB)

The CIT and dividend payment from BOB has increased by 12.8% as compared to the previous year's contribution of Nu. 53.686 million to Nu. 60.576 million.

Bhutan National Bank (BNB)

Bhutan National Bank entered the top ten agencies contributing Nu.55.361 million, which is a growth of 133.540% over the previous year's collection of Nu.23.705 million. This is mainly due to the increase in profitability.

Army Welfare Project (AWP)

Army Welfare Project contributed Nu.25.938 million for the year. There is a revenue increase of 35.5% over the previous year's contribution. This increase is mainly due to the increased sale of AWP products.

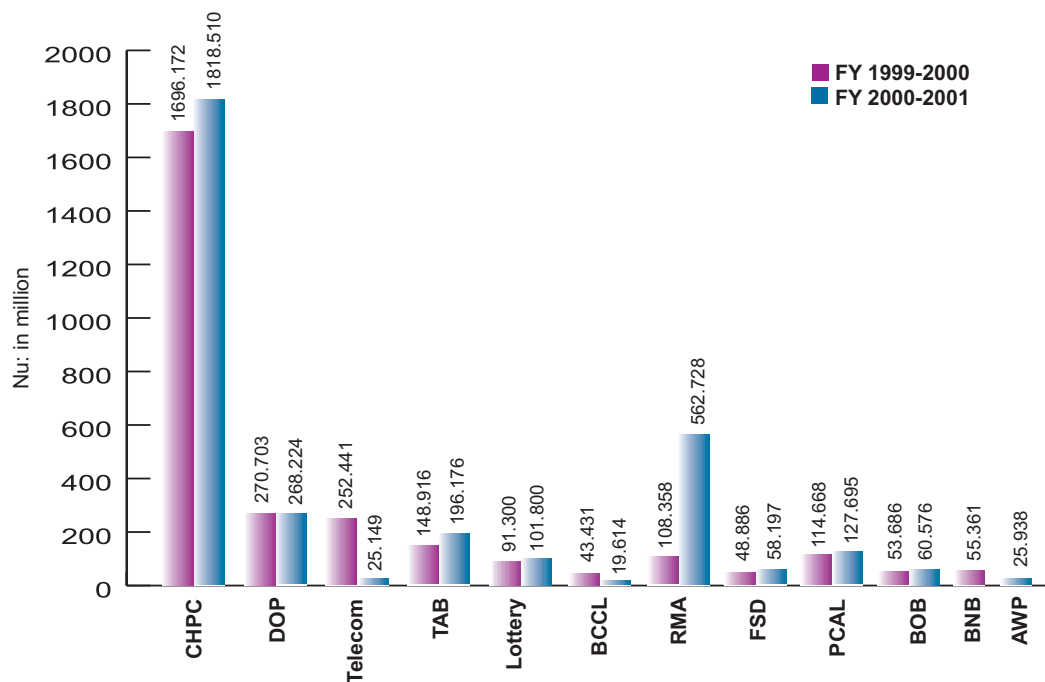
(Nu: In Millions)

Source of Revenue	FY		FY		(+ or -) (Nu)	(+ or -) (%)	% of Total Nat Rev. (2000-2001)
	1999-2000	Rank	2000-2001	Rank			
1. CHPC	1696.172	1	1818.510	1	122.338	7.2	38.9
2. Div.of Power	270.703	2	268.224	3	(2.479)	(0.9)	5.7
3. Telecom & Wireless	252.441	3	25.149		(227.292)	(90.0)	0.5
4. TAB	148.916	4	196.176	4	47.260	31.7	4.2
5. PCAL	114.668	5	127.695	5	13.027	11.4	2.7
6. RMA	108.358	6	562.728	2	454.370	419.3	12.0
7. Bhutan Lottery	91.300	7	101.800	6	10.500	11.5	2.2
8. BOB	53.686	8	60.576	7	6.890	12.8	1.3
9. Forestry Service Div.	48.886	9	58.197	8	9.311	19.0	1.2
10. BCCL	43.431	10	19.614		(23.817)	(54.8)	0.4
11. BNB			55.361	9	55.361		1.2
12. AWP			25.938	10	25.938		0.6
Total	2828.561		3319.968		491.407	17.4	70.9
Total National Revenue	4393.329		4680.199		286.870	6.5	100.0

Note:

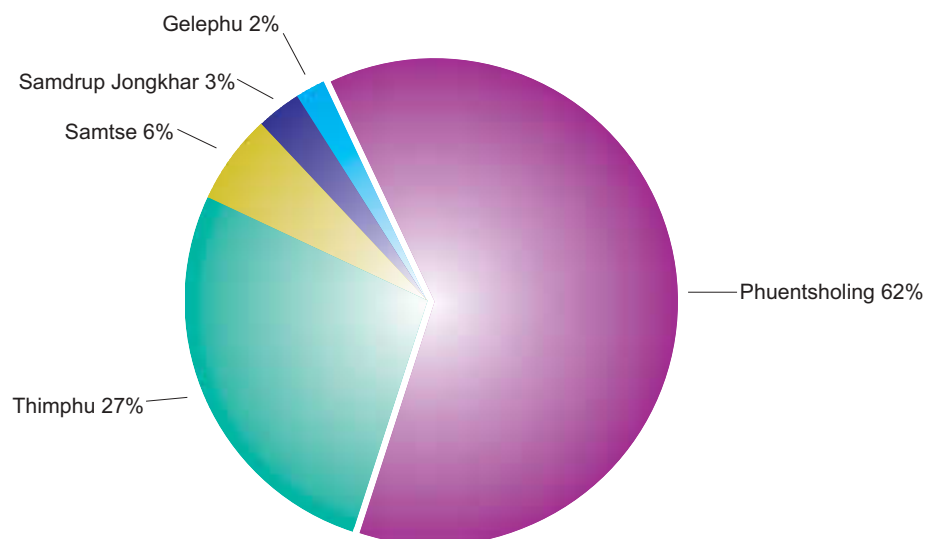
CHPC Revenue includes the following components:

	1999-2000	2000-2001
CIT	564.806	617.866
Dividend	1131.366	1200.644



5. Revenue by Region (RRCOs)

Regional revenue performance for the fiscal year 2000-2001 is highlighted below as per their performance. The top Regional Office contributes 61.8% of the total National Revenue.



Nu: In million

Particulars	P'Ling	Thimphu	Samtse	S'Jongkhar	Gelephu	Total
No.of Dzongkhag(s)	1	6	1	6	6	20
Tax Revenue	1330.450	494.922	188.060	121.343	62.817	2200.629
% of Total Regional Revenue	46.1	38.9	67.4	76.2	75.6	47.0
Non-Tax Revenue	1557.674	775.630	91.104	37.940	20.259	2479.570
% of Total Regional Revenue	53.9	61.04	32.6	23.8	24.4	53.0
Total Tax & Non-Tax Revenue	2888.124	1270.552	279.164	159.283	83.076	4680.199
% of Total National Revenue *	61.7	27.1	5.9	3.4	1.8	100

*Figures are based on Gross Collections.

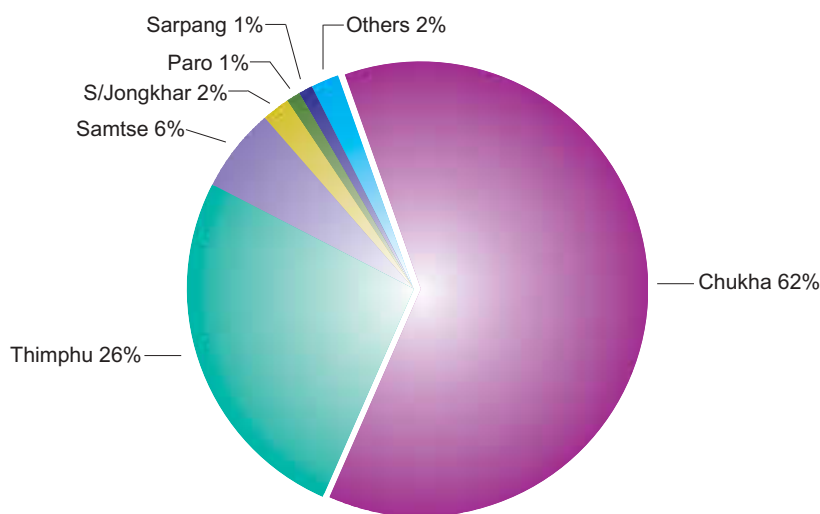
Revenue by Region

Region	Source of Revenue	FY 2000-2001		FY 1999-2000	Achievement to tgt (+/-)		Collection compared to FY 1999-2000 (+/-)	
		Collection	Target	Collection	Nu	%	Nu	%
1	2	3	4	5	6 (3-4)	7 (6 of 4)	8 (3-5)	9 (8 of 5)
P/ling	Tax Revenue	1330.450	1173.184	1178.850	157.266	13.41	151.600	12.86
	Non-Tax Revenue	1557.674	1547.318	1547.597	10.356	0.67	10.077	0.65
	Total Revenue	2888.124	2720.502	2726.447	167.622	6.16	161.677	5.93
Thimphu	Tax Revenue	494.922	738.430	702.238	(243.508)	(32.97)	(207.316)	(29.52)
	Non-Tax Revenue	775.630	502.935	450.996	272.695	54.22	324.634	71.98
	Total Revenue	1270.552	1241.365	1153.234	29.187	2.35	117.318	10.17
Samtse	Tax Revenue	188.060	157.178	173.543	30.882	19.65	14.517	8.37
	Non-Tax Revenue	91.104	66.566	80.275	24.538	36.86	10.829	13.49
	Total Revenue	279.164	223.744	253.818	55.420	24.77	25.346	9.99
S/J	Tax Revenue	121.343	106.197	102.892	15.146	14.26	18.451	17.93
	Non-Tax Revenue	37.940	34.816	69.527	3.124	8.97	(31.587)	(45.43)
	Total Revenue	159.283	141.013	172.419	18.270	12.96	(13.136)	(7.62)
Gelephu	Tax Revenue	62.817	47.750	51.718	15.067	31.55	11.099	21.46
	Non-Tax Revenue	20.259	14.863	35.317	5.396	36.30	(15.058)	(42.64)
	Total Revenue	83.076	62.613	87.035	20.463	32.68	(3.959)	(4.55)
Overall	Tax Revenue	2200.629	2222.739	2209.619	(22.110)	(0.99)	(8.990)	(0.41)
	Non-Tax Revenue	2479.570	2166.498	2183.710	313.072	14.45	295.860	13.55
	Total Revenue	4680.199	4389.237	4393.329	290.962	6.63	286.870	6.53

Figures are based on Gross Collection.

6. Dzongkhag Revenue

The Dzongkhag wise revenue performance for the fiscal year is highlighted in sequence as per their performance. The top six Dzongkhag covers 98 % of the total national revenue.



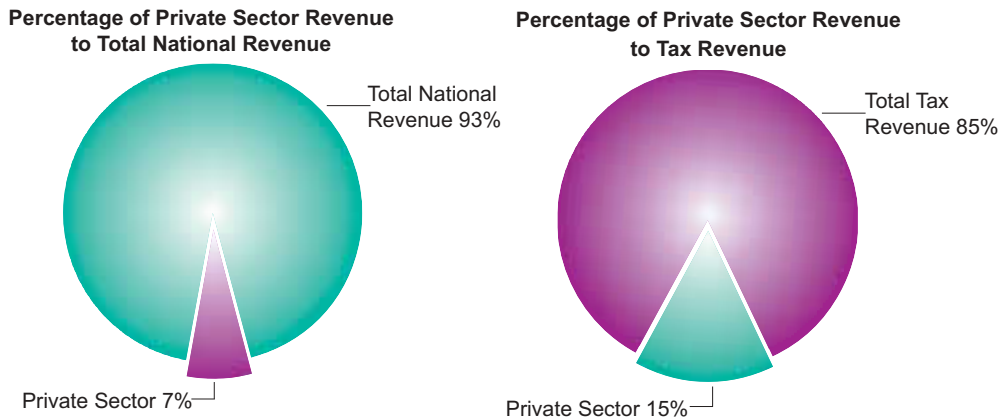
(Nu:In Million)

Rank (98-99)	FY (99-2000)	Dzongkhag	Rank (2000-2001)	FY (2000-2001)	(+)or(-) Nu.	(+) or (-) %	N/Rev %
1	2726.823	Chukha	1	2888.124	161.301	5.92	61.71
2	1068.069	Thimphu	2	1206.188	138.119	12.93	25.77
3	253.818	Samtse	3	279.164	25.346	9.99	5.96
4	108.633	S/Jongkhar	4	112.95	4.317	3.97	2.41
5	51.126	Sarpang	5	56.283	5.157	10.09	1.20
6	49.678	Paro	6	39.908	(9.770)	(19.67)	0.85
7	30.579	Trashigang	7	22.793	(7.786)	(25.46)	0.49
8	21.674	Mongar	8	13.338	(8.336)	(38.46)	0.28
9	18.736	W/Phodrang	9	14.094	(4.642)	(24.78)	0.30
10	14.880	Bumthang	10	9.689	(5.191)	(34.89)	0.21
11	8.060	Haa	12	4.741	(3.319)	(41.18)	0.10
12	8.370	Punakha	11	6.265	(2.105)	(25.15)	0.13
13	7.739	Zhemgang	13	5.504	(2.235)	(28.88)	0.12
14	5.908	Trongsa	14	5.539	(0.369)	(6.25)	0.12
15	4.542	Lhuentse	15	3.369	(1.173)	(25.83)	0.07
16	4.223	Tsirang	16	3.419	(0.804)	(19.04)	0.07
17	3.482	Pema Gatshel	18	2.900	(0.582)	(16.71)	0.06
18	3.159	Dagana	19	2.642	(0.517)	(16.37)	0.06
19	3.508	Trashi Yangtse	17	3.933	0.425	12.12	0.08
20	0.322	Gasa	20	0.354	0.032	9.94	0.01
Total	4393.329			4680.199	286.87	6.53	100.00
Revenue.*							

* Figures are based on Gross Collections

7. Private Sector

The private sector revenue excluding joint sector corporations contributed Nu.321.630 million against the last year's collection of Nu.263.938 millions showing an increase of 22%. The private sector revenue contributes 15% of the total tax revenue and 7% of the total national revenue.



7.1 Private Sector Revenue

Corporate Income Tax

The Corporate Income tax from private sector has declined by 50.6% from Nu. 101.589 million to Nu. 50.154 million. This is mainly due to the decline in profitability of the manufacturing companies like BFAL and BCCL due to the flood in the year.

Business Income Tax

The collection from Business Income Tax has considerably increased from Nu 134.837 million to Nu. 231.954 million registering a growth of 72.02% over the last year. This increase is mainly due to introduction of TDS and better compliance and enforcement of timely collection and assessment.

Salary Tax & Health Contribution from Private Sector

The salary tax has increased from Nu. 12.159 million to Nu.18.370 million during the year registering a growth of 51.08% over the previous year. Similarly, health contribution has increased from Nu. 5.430 million to Nu.7.598million during the FY 2000-2001 registering a growth of 40% over the last year.

Export Tax

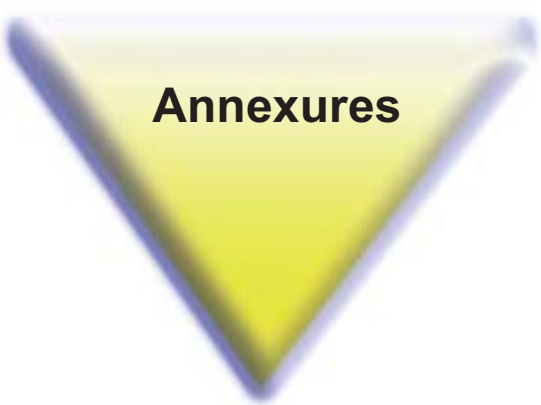
The export tax has increased from Nu.9.923 million to Nu.13.554million registering a growth of 37% over the previous year.

Source of Revenue	(Nu: In Millions)		
	FY 1999-2000	FY 2000-2001	% growth (+) or (-)
1. Corporate Income Tax	101.589	50.154	(50.63)
2. Business Income Tax	134.837	231.954	72.02
3. Salary Tax	12.159	18.370	51.08
4. Health Contribution	5.430	7.598	39.93
5. Export Tax	9.923	13.554	36.59
Total Private Sector Revenue	263.938	321.630	21.86
% of total Tax Revenue	$\frac{263.938}{2199} = 12\%$	$\frac{321.630}{2192} = 15\%$	
% of total National Revenue	$\frac{263.938}{4381} = 6\%$	$\frac{321.630}{4671} = 7\%$	

8. Top Ten Private Sectors

The contribution of top ten private sectors as per their performance is appended below:

Rank	Private Sector/Company	FY 2000-2001
1	Yarkay Construction Company, Phuentsholing	31.138
2	BCCL, Phuentsholing	19.614
3	Tashi Group of Companies, Phuentsholing	11.304
4	Druk Satair Ltd., Samdrup Jongkhar	9.577
5	Lhaki Cement, Samtse	4.740
6	Eastern Bhutan Coal Co. Samdrup Jongkhar	4.558
7	Bhutan Polymers Co.Ltd., Samtse	3.580
8	Nima Construction Co., Thimphu.	2.319
9	Bhutan Engineering, Thimphu	1.935
10	International Tours and Treks, Thimphu	1.881



Annexures

ANNEXURE I DETAILS OF NATIONAL REVENUE: FY 2000-2001

(Nu: In Millions)

Sl. No	Source of Revenue	1999-2000 (Actual Gross)	Refund (1999- 2000)	2000-2001 (Net Revenue)	2000-2001 (Actual Gross)	Refund (2000- 2001)	2000-2001 (Net Revenue)	(+) or (-) Nu.	(+) or (-) %	% over Total Revenue
(1)	(2)	(3)	(4)	(5)[3-4]	(6)	(7)	(8)[6-7]	(9)[8-5]	(10)[9of 5]	(11)
A	Tax Revenue	2209.619	10.755	2198.864	2200.629	8.457	2192.172	(6.692)	(0.30)	46.93
I	Direct Tax	1273.547	0.362	1273.185	1525.675	1.024	1524.651	251.466	19.75	32.64
1	Corporate Income Tax	833.249		833.249	919.538		919.538	86.289	10.36	19.68
1.1	BBPL	2.892		2.892	0.013		0.013	(2.879)	(99.55)	0.00
1.2	BFAL	22.828		22.828	1.216		1.216	(21.612)	(94.67)	0.03
1.3	PCAL	71.968		71.968	79.324		79.324	7.356	10.22	1.70
1.4	BOB	29.686		29.686	36.576		36.576	6.890	23.21	0.78
1.5	RICB	9.591		9.591	10.706		10.706	1.115	11.63	0.23
1.6	BDFC									
1.7	FSD (BLCL)	2.959		2.959	8.325		8.325	5.366	181.35	0.18
1.8	HDC				0.354		0.354	0.354		0.01
1.9	BFPL	2.114		2.114	0.538		0.538	(1.576)	(74.55)	0.01
1.1	CHPC	564.806		564.806	617.866		617.866	53.060	9.39	13.23
1.11	FCB	8.430		8.430	4.973		4.973	(3.457)	(41.01)	0.11
1.12	AWP	19.140		19.140	25.938		25.938	6.798	35.52	0.56
1.13	BCCL	43.431		43.431	19.614		19.614	(23.817)	(54.84)	0.42
1.14	BTCL	1.215		1.215	2.005		2.005	0.790	65.02	0.04
1.15	Bhutan Telecom				25.000		25.000	25.000		0.54
1.16	Yangzom Cement	0.426		0.426	0.573		0.573	0.147	34.51	0.01
1.17	Eastern Bhutan Coal Co.	7.013		7.013	4.558		4.558	(2.455)	(35.01)	0.10
1.18	Lhaki Cement	5.392		5.392	4.740		4.740	(0.652)	(12.09)	0.10
1.19	Druk Petroleum				0.144		0.144	0.144		
1.20	Druk Satair Ltd.	7.153		7.153	9.577		9.577	2.424	33.89	0.21
1.21	Etho Metho Tours & Treks	0.800		0.800	0.237		0.237	(0.563)	(70.38)	0.01
1.22	BNB	13.443		13.443	47.262		47.262	33.819	251.57	1.01
1.23	STCB	3.337		3.337	13.056		13.056	9.719	291.25	0.28
1.24	Other Corporations	16.625		16.625	6.943		6.943	(9.682)	(58.24)	0.15
2	Business Income Tax	134.838	0.074	134.764	231.954	0.390	231.564	96.800	71.83	4.96
2.1	BIT	49.646		49.646	61.038	0.044	60.994	11.348	22.86	1.31
2.2	Contractor Tax	81.108	0.074	81.034	166.604	0.346	166.258	85.224	105.17	3.56
2.3	Tourism(withholding Tax)	4.084		4.084	4.312		4.312	0.228	5.58	0.09
3	Tax on Payroll/PIT	56.550		56.550	65.845	0.019	65.826	9.276	16.40	1.41
3.1	Salary Tax	56.530		56.530	65.524	0.019	65.505	8.975	15.88	1.40
3.2	PIT	0.020		0.020				(0.020)	(100.00)	
3.3	Goongda Woola				0.321		0.321	0.321		0.01
4	Health Contribution	19.783		19.783	22.215	0.002	22.213	2.430	12.28	0.48
5	Royalties	222.076	0.288	221.788	275.868	0.613	275.255	53.467	24.11	5.89
5.1	Forestry pdts	37.563	0.288	37.275	44.462	0.345	44.117	6.842	18.36	0.94
5.2	Mines & Minerals	39.237		39.237	38.689	0.268	38.421	(0.816)	(2.08)	0.82
5.3	Tourism	144.832		144.832	191.864		191.864	47.032	32.47	4.11
5.4	Bus Transport						0.000	0.000		0.00
5.5	Govt. workshop	0.444		0.444	0.853		0.853	0.409	92.12	0.02
6	Rural Tax	7.051		7.051	10.255		10.255	3.204	45.44	0.22
6.1	Land Tax	4.918		4.918	8.473		8.473	3.555	72.29	0.18
6.2	House Tax	1.178		1.178	0.842		0.842	(0.336)	(28.52)	0.02
6.3	Cattle Tax	0.478		0.478	0.447		0.447	(0.031)	(6.49)	0.01
6.4	Grazing Licence Fee	0.477		0.477	0.493		0.493	0.016	3.35	0.01
II	Indirect Tax	936.072	10.393	925.679	674.954	7.433	667.521	(258.158)	(27.89)	14.29
7	Bhutan Sales Tax	307.930	8.052	299.878	348.514	5.806	342.708	42.830	14.28	7.34
7.1	BST on goods & commodities	236.810	8.052	228.758	265.616	5.227	260.389	31.631	13.83	5.57
7.2	BST on petroleum Pdts.	24.961		24.961	31.375	0.579	30.796	5.835	23.38	0.66
7.3	BST on Hotels	13.133		13.133	14.427		14.427	1.294	9.85	0.31
7.4	Depot Surcharge on petroleum pdts.	33.026		33.026	37.096		37.096	4.070	12.32	0.79
8	Export Tax	9.923	0.552	9.371	13.554	0.401	13.153	3.782	40.36	0.28
8.1	Cash crops	8.582	0.552	8.030	11.554	0.401	11.153	3.123	38.89	0.24
8.2	Timbers	1.341		1.341	2.000		2.000	0.659	49.14	0.04
9	Excise Duty	472.017	1.692	470.325	130.273		130.273	(340.052)	(72.30)	2.79
9.1	Distillery pdts.	108.665	1.692	106.973	125.856		125.856	18.883	17.65	2.69
9.2	Domestic & Industrial pdts.	4.719		4.719	4.417		4.417	(0.302)	(6.40)	0.09

9.3	Excise duty refund from GOI	358.633		358.633			(358.633)	(100.00)		
9.4	Furnitures									
10	Motor Vehicle Tax	58.957	0.008	58.949	60.219	0.003	60.216	1.267	2.15	1.29
11	Import Duty	58.010	0.064	57.946	79.511	1.223	78.288	20.342	35.11	1.68
11.1	Drinks & Food stuffs	1.111		1.111	0.455		0.455	(0.656)	(59.05)	0.01
11.2	Vehicles	33.141		33.141	3.425		3.425	(29.716)	(89.67)	0.07
11.3	Goods & Commodities	23.758	0.064	23.694	75.631	1.223	74.408	50.714	214.04	1.59
12	Business & Prof. Licences	12.454	0.025	12.429	18.530		18.530	6.101	49.09	0.40
13	Other Tax Revenue	16.781		16.781	24.353		24.353	7.572	45.12	0.52
13.1	Amusement Tax	3.237		3.237	3.135		3.135	(0.102)	(3.15)	0.07
13.2	Foreign Travel Tax(Airport)	5.512		5.512	5.277		5.277	(0.235)	(4.26)	0.11
13.3	Sale of Revenue Stamps	2.315		2.315	2.620		2.620	0.305	13.17	0.06
13.4	Municipal Tax	5.458		5.458	5.026		5.026	(0.432)	(7.91)	0.11
13.5	Other Tax Revenue	0.259		0.259	8.295		8.295	8.036	3102.70	0.18
B	Non -Tax Revenue	2183.710	1.437	2182.273	2479.570	0.224	2479.346	297.073	13.61	53.07
14	Admns. Fees & charges	72.943	1.386	71.557	80.932	0.224	80.708	9.151	12.79	1.73
14.1	Judiciary Fees & Charges	5.287	0.010	5.277	5.780	0.072	5.708	0.431	8.17	0.12
14.2	House Rent	40.490	0.006	40.484	43.317	0.002	43.315	2.831	6.99	0.93
14.3	Hire Charges	3.935	0.047	3.888	1.332	0.150	1.182	(2.706)	(69.60)	0.03
14.4	Other admns. fees & charges	23.231	1.323	21.908	30.503		30.503	8.595	39.23	0.65
15	Capital Revenue	71.390	0.030	71.360	76.055		76.055	4.695	6.58	1.63
15.1	Sale of Govt. Properties & assets	47.785	0.030	47.755	46.612		46.612	(1.143)	(2.39)	1.00
15.2	Sale of seized cash crops	0.783		0.783	0.206		0.206	(0.577)	(73.69)	0.00
15.3	Coal Mine bid value	1.586		1.586	1.730		1.730	0.144	9.08	0.04
15.4	Gypsum Mine bid value	2.670		2.670	2.670		2.670			0.06
15.5	Timber Plantation & Thinning	7.566		7.566	0.485		0.485	(7.081)	(93.59)	0.01
15.6	Liquidated fund from GWMC	11.000		11.000			0.000	(11.000)	(100.00)	0.00
15.7	Sale of RICB shares				24.352		24.352	24.352		0.52
16	Revenue from Govt. Depts.	564.413		564.413	310.520		310.520	(253.893)	(44.98)	6.65
16.1	Telecom & wireless	252.441		252.441	0.149		0.149	(252.292)	(99.94)	0.00
16.2	PWD (Mechanical Cell)	0.203		0.203	0.039		0.039	(0.164)	(80.79)	0.00
16.3	Municipal Revenue (Works & Housing)	2.487		2.487	5.661		5.661	3.174	127.62	0.12
16.4	Animal Husbandry	6.464		6.464	6.115		6.115	(0.349)	(5.40)	0.13
16.5	Agriculture	8.370		8.370	11.472		11.472	3.102	37.06	0.25
16.6	Div. Of Power	270.703		270.703	268.224		268.224	(2.479)	(0.92)	5.74
16.7	Industrial Shed Rental (Trade & Industry)	3.126		3.126	3.720		3.720	0.594	19.00	0.08
16.8	Education	2.684		2.684	1.865		1.865	(0.819)	(30.51)	0.04
16.9	Health	2.157		2.157	3.889		3.889	1.732	80.30	0.08
16.10	Registration	5.083		5.083	4.277		4.277	(0.806)	(15.86)	0.09
16.11	CSC (Planning)									
16.12	Div. Of Roads	2.655		2.655	1.874		1.874	(0.781)	(29.42)	0.04
16.13	Div. Of Survey	5.483		5.483	0.624		0.624	(4.859)	(88.62)	0.01
16.14	Radio Spectrum Management Unit(MOC)	2.557		2.557	2.611		2.611	0.054	2.11	0.06
17	Dividend	1222.491		1222.491	1296.090		1296.090	73.599	6.02	27.74
17.1	BOB	24.000		24.000	24.000		24.000			0.51
17.2	PCAL	38.697		38.697	48.371		48.371	9.674	25.00	1.04
17.3	FCB	7.500		7.500	4.500		4.500	(3.000)	(40.00)	0.10
17.4	RICB	3.167		3.167			0.000	(3.167)	(100.00)	0.00
17.5	FSD(BLCL)			0.000	6.000		6.000	6.000		0.13
17.6	CHPC	1131.366		1131.366	1200.644		1200.644	69.278	6.12	25.70
17.7	BNB	10.261		10.261	8.099		8.099	(2.162)	(21.07)	0.17
17.8	BFAL	7.500		7.500				(7.500)	(100.00)	
17.9	STCB				3.060		3.060	3.060		0.07
17.10	BTCL				0.279		0.279	0.279		0.01
17.11	BBPL				1.137		1.137	1.137		0.02
18	Transfer of Profits	248.193		248.193	714.289		714.289	466.096	187.80	15.29
18.1	Bhutan Lottery	91.300		91.300	101.800		101.800	10.500	11.50	2.18
18.2	RMA	108.358		108.358	561.546		561.546	453.188	418.23	12.02
18.3	Interest on loan to corpsns.	48.535		48.535	49.761		49.761	1.226	2.53	1.07
18.4	Special Drawing Rights				1.182		1.182	1.182		0.03
19	Other Non-Tax Revenue	4.280	0.021	4.259	1.684		1.684	(2.575)	(60.46)	0.04
	Total Revenue (A+B)	4393.329	12.192	4381.137	4680.199	8.681	4671.518	290.381	6.63	100.00

ANNEXURE II REVENUE PERFORMANCE BY REGION: FY 2000-2001
Regional Revenue & Customs Office: Phuentsholing

(Nu: In Millions)

Sl.No	Source of Revenue	FY 2000-2001		FY 1999-20 Actual	Achievement to Target		Collection compared to 99-20 (+) or (-)	
		Collection	Target		Nu	%	Nu	%
1	2	3	4	5	6(3-4)	7(3 of 4)	8(3-5)	9(3 of 5)
A	Tax Revenue	1330.450	1173.184	1178.850	157.266	13.41	151.600	12.86
I	Direct Tax	888.021	767.053	802.081	120.968	15.77	85.940	10.71
1	Corporate Income Tax	711.159	640.350	689.014	70.809	11.06	22.145	3.21
1.1	BBPL	0.013	8.000	2.892	(7.987)	(99.84)	(2.879)	(99.55)
1.2	BFAL	1.216	5.400	22.828	(4.184)	(77.48)	(21.612)	(94.67)
1.3	PCAL							
1.4	BOB	36.576	30.450	29.686	6.126	20.12	6.890	23.21
1.5	RICB	10.706	5.000	9.591	5.706	114.12	1.115	11.63
1.6	BDFC	0.006			0.006		0.006	
1.7	FSD (BLCL)							
1.8	HDC							
1.9	BFPL							
1.1	CHPC	617.866	560.000	564.806	57.866	10.33	53.060	9.39
1.11	FCB	4.973	8.000	8.430	(3.027)	(37.84)	(3.457)	(41.01)
1.12	AWP	6.029	4.000	4.013	2.029	50.73	2.016	50.24
1.13	BCCL	19.614	10.000	43.431	9.614	96.14	(23.817)	(54.84)
1.14	BTCL							
1.15	Yangzom Cement							
1.16	Eastern Bhutan Coal Co.							
1.17	Lhaki Cement							
1.18	Druk Petroleum	0.144			0.144		0.144	
1.19	Druk Satair Ltd.							
1.20	Etho Metho Tours & Treks							
1.21	BNB							
1.22	Bhutan Polythene Co.	0.505	0.500		0.005	1.00	0.505	
1.23	STCB	13.056	7.000	3.337	6.056	86.51	9.719	291.25
1.24	Other Corporations /Enterprises/Fines	0.455	2.000	0.374	(1.545)	(77.25)	0.081	21.66
2	Business Income Tax	124.275	74.100	68.658	50.175	67.71	55.617	81.01
2.1	BIT	30.901	34.100	25.292	(3.199)	(9.38)	5.609	22.18
2.2	Contractor Tax	93.374	40.000	43.366	53.374	133.44	50.008	115.32
2.3	Tourism (withholding Tax)							
3	Tax on Payroll/PIT	16.162	15.000	12.528	1.162	7.75	3.634	29.01
3.1	Salary Tax	16.162	15.000	12.528	1.162	7.75	3.634	29.01
3.2	PIT						0.000	
3.3	Goongda Woola						0.000	
4	Health Contribution	6.057	6.000	5.040	0.057	0.95	1.017	20.18
5	Royalties	29.613	31.000	26.346	(1.387)	(4.47)	3.267	12.40
5.1	Forestry pdts	5.747	6.000	4.031	(0.253)	(4.22)	1.716	42.57
5.2	Mines & Minerals	23.866	25.000	22.315	(1.134)	(4.54)	1.551	6.95
5.3	Tourism							
5.4	Bus Transport							
5.5	Govt. workshop							
6	Rural Tax	0.755	0.603	0.495	0.152	25.21	0.260	52.53
6.1	Land Tax	0.570	0.483	0.354	0.087	18.01	0.216	61.02
6.2	House Tax	0.040	0.038	0.042	0.002	5.26	(0.002)	(4.76)
6.3	Cattle Tax	0.036	0.036	0.028			0.008	28.57
6.4	Grazing Licence Fee	0.109	0.046	0.071	0.063	136.96	0.038	53.52
II	Indirect Tax	442.429	406.131	376.769	36.298	8.94	65.660	17.43
7	Bhutan Sales Tax	279.425	266.130	246.011	13.295	5.00	33.414	13.58
7.1	BST on goods & commodities	233.373	220.000	208.071	13.373	6.08	25.302	12.16
7.2	BST on petroleum Pdts.	17.978	18.130	14.078	(0.152)	(0.84)	3.900	27.70
7.3	BST on Hotels	2.955	3.000	2.975	(0.045)	(1.50)	(0.020)	(0.67)
7.4	Depot Surcharge on petroleum pdts.	25.119	25.000	20.887	0.119	0.48	4.232	20.26
8	Export Tax	7.742	5.870	5.874	1.872	31.89	1.868	31.80
8.1	Cash crops	5.861	4.570	4.534	1.291	28.25	1.327	29.27
8.2	Timbers	1.881	1.300	1.340	0.581	44.69	0.541	40.37
9	Excise Duty	53.652	44.720	43.010	8.932	19.97	10.642	24.74
9.1	Distillery pdts.	49.238	40.000	38.315	9.238	23.10	10.923	28.51
9.2	Domestic & Industrial pdts.	4.414	4.720	4.695	(0.306)	(6.48)	(0.281)	(5.99)
9.3	Excise duty refund from GOI							
9.4	Furnitures							

10	Motor Vehicle Tax	26.146	27.000	26.102	(0.854)	(3.16)	0.044	0.17
11	Import Duty	68.602	55.000	48.770	13.602	24.73	19.832	40.66
11.1	Drinks & Food stuffs							
11.2	Vehicles	3.425	30.000	33.141	(26.575)	(88.58)	(29.716)	(89.67)
11.3	Goods & Commodities	65.177	25.000	15.629	40.177	160.71	49.548	317.03
12	Business & Prof. Licences	3.611	3.001	3.001	0.610	20.33	0.610	20.33
13	Other Tax Revenue	3.251	4.410	4.001	(1.159)	(26.28)	(0.750)	(18.75)
13.1	Amusement Tax	1.480	2.060	1.612	(0.580)	(28.16)	(0.132)	(8.19)
13.2	Foreign Travel Tax (Airport)							
13.3	Sale of Revenue Stamps							
13.4	Municipal Tax	1.752	2.100	2.134	(0.348)	(16.57)	(0.382)	(17.90)
13.5	Other Tax Revenue	0.019	0.250	0.255	(0.23)	(92.40)	(0.236)	(92.55)
B	Non -Tax Revenue	1557.674	1547.318	1547.597	10.356	0.67	10.077	0.65
14	Admns. Fees & charges	11.804	11.622	11.017	0.182	1.57	0.787	7.14
14.1	Judiciary Fees & Charges	0.704	0.910	0.777	(0.206)	(22.64)	(0.073)	(9.40)
14.2	House Rent	6.978	7.000	6.265	(0.022)	(0.31)	0.713	11.38
14.3	Hire Charges	0.029	0.082	0.480	(0.053)	(64.63)	(0.451)	(93.96)
14.4	Other admns. Fees & charges	4.093	3.630	3.495	0.463	12.75	0.598	17.11
15	Capital Revenue	24.569	24.352	11.151	0.217	0.89	13.418	120.33
15.1	Sale of Govt. Properties & assets	0.216			0.216		0.216	
15.2	Sale of seized cash crops							
15.3	Coal Mine bid value							
15.4	Gypsum Mine bid value							
15.5	Timber Plantation & Thinning							
15.6	Liquidated fund from GWMC			11.000			(11.000)	(100.00)
15.7	Other sales proceeds			0.151			(0.151)	(100.00)
15.8	Sale proceeds of RICB shares(other)	24.352	24.352				24.352	
15.9	Other Capital Revenue	0.001			0.001		0.001	
16	Revenue from Govt. Depts.	186.114	179.050	261.652	7.064	3.95	(75.538)	(28.87)
16.1	Post Telegraph & Wireless							
16.2	Telecom	0.028		60.327	0.028		(60.299)	(99.95)
16.3	PWD (Mechanical Cell)							
16.4	Municipal Revenue (Works & Housing)	0.599	0.770	0.520	(0.171)	(22.21)	0.079	15.19
16.5	Animal Husbandry	0.225	0.300	0.265	(0.075)	(25.00)	(0.040)	(15.09)
16.6	Agriculture							
16.7	Div. Of Power	181.607	175.000	197.723	6.607	3.78	(16.116)	(8.15)
16.8	Industrial Shed Rental (Trade & Industry)	1.859	0.820	0.802	1.039	126.71	1.057	131.80
16.9	Education	0.341	0.500	0.418	(0.159)	(31.80)	(0.077)	(18.42)
16.1	Health	0.482	0.260	0.259	0.222	85.38	0.223	86.10
16.11	Registration	0.973	1.400	1.338	(0.427)	(30.50)	(0.365)	(27.28)
16.12	CSC (Planning)							
16.13	Div. Of Roads							
16.14	Div. Of Survey							
16.15	Radio Spectrum Management Unit (MOC)							
17	Dividends	1233.341	1226.744	1172.454	6.597	0.54	60.887	5.19
17.1	BOB	24.000	24.000	24.000				
17.2	BBPL	1.137			1.137		1.137	
17.3	PCAL							
17.4	FCB	4.500	8.000	7.500	(3.500)	(43.75)	(3.000)	(40.00)
17.5	BDFC							
17.6	RICB		2.000	2.088	(2.000)	(100.00)	(2.088)	(100.00)
17.7	BLCL							
17.8	CHPC	1200.644	1182.684	1131.366	17.960	1.52	69.278	6.12
17.9	BNB							
17.10	BFAL			7.500			(7.500)	(100.00)
17.11	STCB	3.060	10.060		(7.000)	(69.58)	3.060	
17.12	BTCL							
18	Transfer of Profits	101.800	105.000	91.300	(3.200)	(3.05)	10.500	11.50
18.1	Bhutan Lottery	101.800	105.000	91.300	(3.200)	(3.05)	10.500	11.50
18.2	RMA							
18.3	Interest on loan to corpns.(excluding CHPC)							
19	Other Non-Tax Revenue	0.046	0.550	0.023	(0.504)	(91.64)	0.023	100.00
19.1	Other Non-Tax Revenue	0.023	0.550		(0.527)	(95.82)	0.023	
19.2	Recovery of outsanding/ Loans/Veh.Loan etc.	0.023			0.023		0.023	
Total Revenue (A+B)		2,888.124	2,720.502	2,726.447	167.622	6.16	161.677	5.93

Regional Revenue & Customs Office: Samdrup Jongkhar

(Nu: In Millions)

Sl. No	Source of Revenue	FY 2000-2001		FY 1999-20	Acheivement to Target		Collection compared to 99-20 (+) or (-)	
		Collection	Target	Actual	Nu	%	Nu	%
1	2	3	4	5	6(3-4)	7(3 of 4)	8(3-5)	9(3 of 5)
A	Tax Revenue	121.343	106.197	102.892	15.146	14.26	18.451	17.93
I	Direct Tax	75.452	59.870	58.792	15.582	26.03	16.660	28.34
1	Corporate Income Tax	16.620	16.325	14.786	0.295	1.81	1.834	12.40
1.1	BBPL							
1.2	BFAL							
1.3	PCAL							
1.4	BOB							
1.5	RICB							
1.6	BDFC							
1.7	FSD (BLCL)							
1.8	HDC							
1.9	BFPL							
1.10	CHPC							
1.11	FCB							
1.12	AWP	2.399	0.550	0.532	1.849	336.18	1.867	350.94
1.13	BCCL							
1.14	BTCL							
1.15	Yangzom Cement							
1.16	Eastern Bhutan Coal Co.	4.558	7.755	7.013	(3.197)	(41.23)	(2.455)	(35.01)
1.17	Lhaki Cement							
1.18	Druk Petroleum							
1.19	Druk Satair Ltd.	9.577	7.920	7.153	1.657	20.92	2.424	33.89
1.2	Etho Metho Tours & Treks							
1.21	BNB							
1.22	Bhutan Polythene Co.							
1.23	Other Corporations	0.086	0.100	0.088	(0.014)	(14.00)	(0.002)	(2.27)
2	Business Income Tax	23.206	11.000	11.782	12.206	110.96	11.424	96.96
2.1	BIT	5.412	4.000	4.473	1.412	35.30	0.939	20.99
2.2	Contractor Tax	17.794	7.000	7.309	10.794	154.20	10.485	143.45
2.3	Tourism (withholding Tax)							
3	Tax on Payroll/PIT	8.054	7.200	7.174	0.854	11.86	0.880	12.27
3.1	Salary Tax	8.054	7.200	7.174	0.854	11.86	0.880	12.27
3.2	PIT							
3.3	Goongda Woola							
4	Health Contribution	2.995	2.700	2.671	0.295	10.93	0.324	12.13
5	Royalties	22.767	20.358	20.092	2.409	11.83	2.675	13.31
5.1	Forestry pdts	8.105	6.050	6.020	2.055	33.97	2.085	34.63
5.2	Mines & Minerals	14.662	14.308	14.072	0.354	2.47	0.590	4.19
5.3	Tourism							
5.4	Bus Transport							
5.5	Govt. workshop							
6	Rural Tax	1.810	2.287	2.287	(0.477)	(20.86)	(0.477)	(20.86)
6.1	Land Tax	1.226	1.420	1.420	(0.194)	(13.66)	(0.194)	(13.66)
6.2	House Tax	0.302	0.517	0.517	(0.215)	(41.59)	(0.215)	(41.59)
6.3	Cattle Tax	0.102	0.158	0.158	(0.056)	(35.44)	(0.056)	(35.44)
6.4	Grazing Licence Fee	0.180	0.192	0.192	(0.012)	(6.25)	(0.012)	(6.25)
II	Indirect Tax	45.891	46.327	44.100	(0.436)	(0.94)	1.791	4.06
7	Bhutan Sales Tax	21.800	22.447	20.284	(0.647)	(2.88)	1.516	7.47
7.1	BST on goods & commodities	9.245	8.580	7.722	0.665	7.75	1.523	19.72
7.2	BST on petroleum Pdts.	12.168	13.420	6.106	(1.252)	(9.33)	6.062	99.28
7.3	BST on Hotels	0.387	0.447	0.406	(0.060)	(13.42)	(0.019)	(4.68)
7.4	Depot Surcharge on petroleum pdts.		6.050			(6.050)	(100.00)	
8	Export Tax	1.145	0.450	0.449	0.695	154.44	0.696	155.01
8.1	Cash crops	1.145	0.450	0.449	0.695	154.44	0.696	155.01
8.2	Timbers							
9	Excise Duty	11.716	11.700	11.663	0.016	0.14	0.053	0.45
9.1	Distillery pdts.	11.716	11.700	11.663	0.016	0.14	0.053	0.45
9.2	Domestic & Industrial pdts.							
9.3	Excise duty refund from GOI							
9.4	Furnitures							

10	Motor Vehicle Tax	7.226	8.700	8.685	(1.474)	(16.94)	(1.459)	(16.80)
11	Import Duty			0.001			(0.001)	(100.00)
11.1	Drinks & Food stuffs							
11.2	Vehicles							
11.3	Goods & Commodities			0.002			(0.002)	(100.00)
12	Business & Prof. Licences	2.554	1.610	1.607	0.944	58.63	0.947	58.93
13	Other Tax Revenue	1.450	1.420	1.411	0.030	2.11	0.039	2.76
13.1	Amusement Tax	0.410	0.420	0.413	(0.010)	(2.38)	(0.0030)	(0.73)
13.2	Foreign Travel Tax (Airport)							
13.3	Sale of Revenue Stamps			0.998			(0.998)	(100.00)
13.4	Municipal Tax	1.040	1.000		0.040	4.00	1.040	
13.5	Other Tax Revenue							
B	Non -Tax Revenue	37.940	34.816	69.527	3.124	8.97	(31.587)	(45.43)
14	Admns. Fees & charges	15.105	14.650	14.671	0.455	3.11	0.434	2.96
14.1	Judiciary Fees & Charges			0.914			(0.914)	(100.00)
14.2	House Rent			6.774			(6.774)	(100.00)
14.3	Hire Charges			0.296			(0.296)	(100.00)
14.4	Other adms. Fees & charges	15.105	14.650	6.687	0.455	3.11	8.418	125.89
15	Capital Revenue	5.477	9.356	9.319	(3.879)	(41.46)	(3.842)	(41.23)
15.1	Sale of Govt. Properties & assets	1.077	5.100	5.063	(4.023)	(78.88)	(3.986)	(78.73)
15.2	Sale of seized cash crops							
15.3	Coal Mine bid value	1.730	1.586	1.586	0.144	9.08	0.144	9.08
15.4	Gypsum Mine bid value	2.670	2.670	2.670				
15.5	Timber Plantation & Thinning							
15.6	Sale of STCB shares							
15.7	Other sales proceeds							
16	Revenue from Govt. Depts.	16.743	10.455	45.209	6.288	60.14	(28.466)	(62.97)
16.1	Bhutan Post							
16.2	Telecom & wireless			34.706			(34.706)	(100.00)
16.3	PWD (Mechanical Cell)							
16.4	Municipal Revenue (Works & Housing)	3.435	0.600	0.567	2.835	472.50	2.868	505.82
16.5	Animal Husbandry	1.602	1.550	1.520	0.052	3.35	0.082	5.39
16.6	Agriculture	1.710	0.070	0.067	1.640	2342.86	1.643	2452.24
16.7	Div. Of Power	7.287	6.060	5.984	1.227	20.25	1.303	21.77
16.8	Industrial Shed Rental (Trade & Industry)	0.327	0.400	0.395	(0.073)	(18.25)	(0.068)	(17.22)
16.9	Education	0.594	0.750	0.724	(0.156)	(20.80)	(0.130)	(17.96)
16.10	Health	1.042	0.705	0.701	0.337	47.80	0.341	48.64
16.11	Registration	0.486	0.320	0.312	0.166	51.88	0.174	55.77
16.12	Radio Spectrum Management Unit (MOC)	0.259		0.233	0.259		0.026	11.16
16.13	Div. Of Roads				0.001		0.001	
16.14	Div. Of Survey							
16.15	Radio spectrum Management unit (MOC)							
19	Other Non-Tax Revenue	0.615	0.355	0.328	0.260	73.24	0.287	87.50
19.1	Recovery of Loans/Advance			0.004			(0.004)	(100.00)
19.2	Audit Recovery			0.005			(0.005)	(100.00)
19.3	Recovery of veh. Installment/Loan	0.457		0.137	0.457		0.320	233.58
19.4	Recovery against outstanding/dues			0.173			(0.173)	(100.00)
19.5	Security money	0.008		0.009	0.008		(0.001)	(11.11)
19.6	Others	0.150			0.150		0.150	
Total Revenue (A+B)		159.283	141.013	172.419	18.270	12.96	(13.136)	(7.620)

Regional Revenue & Customs Office:Thimphu

(Nu: In Millions)

Sl. No	Source of Revenue	FY 2000-2001		FY 1999-2000	Acheivement to Target		Collection compared to 99-20 (+) or (-)	
		Collection	Target	Actual	Nu	%	Nu	%
1	2	3	4	5	6[3-4]	7[3of 4]	8[3-5]	9[3of5]
A	Tax Revenue	497.955	738.430	702.238	(240.475)	(32.57)	(204.283)	(29.09)
I	Direct Tax	407.382	368.820	269.885	38.562	10.46	137.497	50.95
1	Corporate Income Tax	87.590	84.800	31.927	2.790	3.29	55.663	174.34
1.1	BBPL							
1.2	BFAL							
1.3	PCAL							
1.4	BOB							
1.5	RICB							
1.6	BDFC							
1.7	FDC (BLCL)	8.325	3.000	2.959	5.325	177.50	5.366	181.35
1.8	HDC	0.354			0.354		0.354	
1.9	BFPL							
1.1	CHPC							
1.11	FCB							
1.12	AWP	2.094	2.500	1.966	(0.406)	(16.24)	0.128	6.51
1.13	BCCL							
1.14	BTCL	2.005	1.500	1.215	0.505	33.67	0.790	65.02
1.15	Yangzom Cement							
1.16	Eastern Bhutan Coal Co.							
1.17	Lhaki Cement							
1.18	Druk Petroleum							
1.19	Druk Satair Ltd.							
1.20	Etho Metho Tours & Treks	0.237		0.800	0.237		(0.563)	(70.38)
1.21	BNB	47.262	20.700	13.443	26.562	128.32	33.819	251.57
1.22	Bhutan Polythene Co.							
1.23	Bhutan Telecom	25.000	50.000		(25.000)	(50.00)	25.000	
1.23	Other Corporations	2.313	7.100	11.544	(4.787)	(67.42)	(9.23)	(79.96)
2	Business Income Tax	60.595	43.200	37.574	17.395	40.27	23.021	61.27
2.1	BIT	17.421	18.200	14.039	(0.779)	(4.28)	3.382	24.09
2.2	Contractor Tax	38.862	20.000	19.451	18.862	94.31	19.411	99.79
2.3	Tourism (withholding Tax)	4.312	5.000	4.084	(0.688)	(13.76)	0.228	5.58
3	Tax on Payroll/PIT	32.961	33.000	30.135	(0.039)	(0.12)	2.826	9.38
3.1	Salary Tax	32.961	33.000	30.135	(0.039)	(0.12)	2.826	9.38
3.2	PIT							
3.3	Goongda Woola							
4	Health Contribution	9.952	10.230	9.300	(0.278)	(2.72)	0.652	7.01
5	Royalties	210.548	195.000	158.854	15.548	7.97	51.694	32.54
5.1	Forestry pdts	17.788	15.500	13.578	2.288	14.76	4.210	31.01
5.2	Mines & Minerals	0.044	0.500		(0.456)	(91.20)	0.044	
5.3	Tourism	191.864	178.800	144.832	13.064	7.31	47.032	32.47
5.4	Govt. workshop	0.852	0.200	0.444	0.652	326.00	0.408	91.89
6	Rural Tax	5.736	2.590	2.095	3.146	121.47	3.641	173.79
6.1	Land Tax	5.202	1.580	1.575	3.622	229.24	3.627	230.29
6.2	House Tax	0.333	0.400	0.365	(0.067)	(16.75)	(0.032)	(8.77)
6.3	Cattle Tax	0.146	0.500	0.045	(0.354)	(70.80)	0.101	224.44
6.4	Grazing Licence Fee	0.055	0.110	0.110	(0.055)	(50.00)	(0.055)	(50.00)
II	Indirect Tax	90.573	369.610	432.353	(279.037)	(75.49)	(341.780)	(79.05)
7	Bhutan Sales Tax	13.140	11.400	13.157	1.740	15.26	(0.017)	(0.13)
7.1	BST on goods & commodities	2.208	0.500	3.517	1.708	341.60	(1.309)	(37.22)
7.2	BST on petroleum Pdts.							
7.3	BST on Hotels	10.910	10.900	9.640	0.010	0.09	1.270	13.17
7.4	Depot Surcharge on petroleum pdts.	0.022						
8	Export Tax							
8.1	Cash crops							
8.2	Timbers							
9	Excise Duty	16.439	318.900	373.960	(302.461)	(94.85)	(357.521)	(95.60)
9.1	Distillery pdts.	16.438	15.400	15.327	1.038	6.74	1.111	7.25
9.2	Domestic & Industrial pdts.	0.001			0.001		0.001	
9.3	Excise duty refund from GOI		303.500	358.633	(303.500)	(100.00)	(358.633)	(100.00)
9.4	Furnitures							

10	Motor Vehicle Tax	23.219	21.260	21.260	1.959	9.21	1.959	9.21
11	Import Duty	10.909	2.500	9.239	8.409	336.36	1.670	18.08
11.1	Drinks & Food stuffs	0.013	1.300	1.111	(1.287)	(99.00)	(1.098)	(98.83)
11.2	Vehicles							
11.3	Goods & Commodities	10.896	1.200	8.128	9.696	808.00	2.768	34.06
12	Business & Prof. Licences	9.804	6.650	6.057	3.154	47.43	3.747	61.86
13	Other Tax Revenue	17.062	8.900	8.680	8.162	91.71	8.382	96.57
13.1	Amusement Tax	0.726	0.600	0.688	0.126	21.00	0.038	5.52
13.2	Foreign Travel Tax(Airport)	5.277	5.800	5.512	(0.523)	(9.02)	(0.235)	(4.26)
13.3	Sale of Revenue Stamps	2.620	2.300	2.315	0.320	13.91	0.305	13.17
13.4	Municipal Taxes	0.149	0.200	0.163	(0.05)	(25.50)	(0.014)	(8.59)
13.5	Other Tax Revenue	8.290		0.002	8.290		8.288	414400.00
B	Non -Tax Revenue	772.597	502.935	450.996	269.662	53.62	321.601	71.31
14	Admns. Fees & charges	41.924	42.300	38.968	(0.376)	(0.89)	2.956	7.59
14.1	Judiciary Fees & Charges	2.440	2.500	2.351	(0.060)	(2.40)	0.089	3.79
14.2	House Rent	23.657	25.200	22.904	(1.543)	(6.12)	0.753	3.29
14.3	Hire Charges	1.049	2.600	2.614	(1.551)	(59.65)	(1.565)	(59.87)
14.4	Other admns. Fees & charges	14.778	12.000	11.099	2.778	23.15	3.679	33.15
15	Capital Revenue	41.699	21.000	48.408	20.699	98.57	(6.709)	(13.86)
15.1	Sale of Govt. Properties & assets	41.699	21.000	40.842	20.699	98.57	0.857	2.10
15.2	Sale of seized cash crops							
15.3	Coal Mine bid value							
15.4	Gypsum Mine bid value							
15.5	Timber Plantation & Thinning			7.566			(7.566)	(100.00)
15.6	Sale of STCB shares							
15.7	Sale of PCAL shares							
16	Revenue from Govt. Depts.	61.164	95.635	191.606	(34.471)	(36.04)	(130.442)	(68.08)
16.1	Telecom & wireless	0.042		131.548	0.042		(131.506)	(99.97)
16.2	PWD (Mechanical Cell)	0.039		0.203	0.039		(0.164)	(80.79)
16.3	Municipal Revenue (Works & Housing)	0.082		0.027	0.082		0.055	203.70
16.4	Animal Husbandry	2.659	3.100	3.053	(0.441)	(14.23)	(0.394)	(12.91)
16.5	Agriculture	9.738	8.600	8.290	1.138	13.23	1.448	17.47
16.6	Div. Of Power	37.245	32.635	31.081	4.610	14.13	6.164	19.83
16.7	Industrial Shed Renta I(Trade & Industry)	1.534	1.900	1.930	(0.366)	(19.26)	(0.396)	(20.52)
16.8	Education	0.664	1.200	1.159	(0.536)	(44.67)	(0.495)	(42.71)
16.9	Health	2.013	0.900	0.870	1.113	123.67	1.143	131.38
16.10	Registration	2.245	39.900	3.199	(37.655)	(94.37)	(0.954)	(29.82)
16.11	Div. Of Roads	1.873	5.200	2.655	(3.327)	(63.98)	(0.782)	(29.45)
16.12	Div. Of Survey	0.624	2.200	5.483	(1.576)	(71.64)	(4.859)	(88.62)
16.13	Radio Spectrum Management Unit (MOC)	2.406		2.108	2.406		0.298	14.14
17	Dividends	14.378	10.300	11.341	4.078	39.59	3.037	26.78
17.1	BOB							
17.2	PCAL							
17.3	FCB							
17.4	RICB			1.079			(1.079)	(100.00)
17.5	FDC(BLCL)	6.000						
17.6	CHPC							
17.7	BNB	8.099	10.300	10.262	(2.201)	(21.37)	(2.163)	(21.08)
17.8	BFAL							
17.9	STCB							
17.1	BTCL	0.279						
17.11	BBPL							
18	Transfer of Profits	612.489	330.300	156.893	282.189	85.43	455.596	290.39
18.1	Bhutan Lottery							
18.2	RMA	561.546	280.300	108.358	281.246	100.34	453.188	418.23
18.3	Interest on loan to corpns. (excluding CHPC)	49.761	50.000	48.535	(0.239)	(0.48)	1.226	2.53
18.4	Special drawing rights	1.182						
19	Other Non-Tax Revenue	0.943	3.400	3.780	(2.457)	(72.26)	(2.837)	(75.05)
19.1	Other Non-Tax Revenue	0.443	3.400	3.780	(2.957)	(86.97)	(3.337)	(88.28)
19.2	Treaty Payment 1949	0.500			0.500		0.500	
Total Revenue (A+B)		1270.552	1241.365	1153.234	29.187	2.35	117.318	10.17

Regional Revenue & Customs Office:Samtse

(Nu: In Millions)

Sl. No	Source of Revenue	FY 2000-2001		FY 1999-2000	Acheivement to Target		Collection compared to 99-20 (+) or (-)	
		Collection	Target	Actual	Nu	%	Nu	%
1	2	3	4	5	6[3-4]	7[3 of 4]	8[3-5]	9[3 of 5]
A	Tax Revenue	188.060	157.178	173.543	30.882	19.65	14.517	8.37
I	Direct Tax	122.149	104.128	115.709	18.021	17.31	6.440	5.57
1	Corporate Income Tax	102.06	92.8	95.562	9.261	9.98	6.499	6.80
1.1	BBPL							
1.2	BFAL							
1.3	PCAL	79.324	75.000	71.968	4.324	5.77	7.356	10.22
1.4	BOB							
1.5	RICB							
1.6	BDFC							
1.7	FSD (BLCL)							
1.8	HDC							
1.9	BFPL	0.538	1.000	2.114	(0.462)	(46.20)	(1.576)	(74.55)
1.1	CHPC							
1.1	FCB							
1.1	AWP	13.306	10.000	11.140	3.306	33.06	2.166	19.44
1.1	BCCL							
1.1	BTCL							
1.2	Yangzom Cement	0.573	0.300	0.425	0.273	91.00	0.148	34.82
1.2	Eastern Bhutan Coal Co.							
1.2	Lhaki Cement	4.740	3.500	5.392	1.240	35.43	(0.652)	(12.09)
1.2	Druk Petroleum							
1.2	Druk Satair Ltd.							
1.2	Etho Metho Tours & Treks							
1.2	BNB							
1.2	Bhutan Polymers Co.Ltd.	3.580	3.000		0.580	19.33	3.580	
1.2	Other Corporations			4.523			(4.523)	(100.00)
2	Business Income Tax	11.320	5.600	9.097	5.720	102.14	2.223	24.44
2.1	BIT	2.334	2.100	1.483	0.234	11.14	0.851	57.38
2.2	Contractor Tax	8.986	3.500	7.614	5.486	156.74	1.372	18.02
2.3	Tourism(withholding Tax)							
3	Tax on Payroll/PIT	3.763	3.000	3.081	0.763	25.43	0.682	22.14
3.1	Salary Tax	3.442	3.000	3.061	0.442	14.73	0.381	12.45
3.2	PIT			0.020			(0.020)	(100.00)
3.3	Goongda Woola	0.321			0.321		0.321	
4	Health Contribution	1.270	1.000	1.161	0.270	27.00	0.109	9.39
5	Royalties	2.945	1.000	6.082	1.945	194.50	(3.137)	(51.58)
5.1	Forestry pdts	2.828	1.000	3.232	1.828	182.80	(0.404)	(12.50)
5.2	Mines & Minerals	0.117		2.850	0.117		(2.733)	(95.89)
5.3	Tourism							
5.4	Bus Transport							
5.5	Govt. workshop							
6	Rural Tax	0.790	0.728	0.726	0.062	8.52	0.064	8.82
6.1	Land Tax	0.558	0.521	0.528	0.037	7.10	0.030	5.68
6.2	House Tax	0.069	0.074	0.077	(0.005)	(6.76)	(0.008)	(10.39)
6.3	Cattle Tax	0.059	0.051	0.053	0.008	15.69	0.006	11.32
6.4	Grazing Licence Fee	0.104	0.082	0.068	0.022	26.83	0.036	52.94
II	Indirect Tax	65.911	53.050	57.834	12.861	24.24	8.077	13.97
7	Bhutan Sales Tax	22.585	20.900	19.574	1.685	8.06	3.011	15.38
7.1	BST on goods & commodities	17.280	15.800	14.718	1.480	9.37	2.562	17.41
7.2	BST on petroleum Pdts.	2.707	2.500	2.226	0.207	8.28	0.481	21.61
7.3	BST on Hotels							
7.4	Depot Surcharge on petroleum pdts.	2.598	2.600	2.630	(0.002)	(0.08)	(0.032)	(1.22)
8	Export Tax	1.712	1.500	1.213	0.212	14.13	0.499	41.14
8.1	Cash crops	1.593	1.500	1.213	0.093	6.20	0.380	31.33
8.2	Stone/Boulder	0.119			0.119		0.119	
9	Excise Duty	40.163	30.000	35.446	10.163	33.88	4.717	13.31
9.1	Distillery pdts.	40.163	30.000	35.440	10.163	33.88	4.723	13.33
9.2	Domestic & Industrial pdts.			0.006			(0.006)	(100.00)
9.3	Excise duty refund from GOI							
9.4	Furnitures							

10	Motor Vehicle Tax			0.021			(0.021)	(100.00)
11	Import Duty							
11.1	Drinks & Food stuffs							
11.2	Vehicles							
11.3	Goods & Commodities							
12	Business & Prof. Licences							
13	Other Tax Revenue	1.451	0.650	1.580	0.801	123.23	(0.129)	(8.16)
13.1	Amusement Tax	0.056	0.050	0.059	0.006	12.00	(0.003)	(5.08)
13.2	Foreign Travel Tax(Airport)							
13.3	Sale of Revenue Stamps							
13.4	Municipal Tax	1.395	0.600	1.521	0.795	132.50	(0.126)	(8.28)
13.5	Other Tax Revenue							
B	Non-Tax Revenue	91.104	66.566	80.275	24.538	36.86	10.829	13.49
14	Admns. Fees & charges	3.580	2.193	2.106	1.387	63.25	1.474	69.99
14.1	Judiciary Fees & Charges	0.371		0.215	0.371		0.156	72.56
14.2	House Rent	2.037		1.741	2.037		0.296	17.00
14.3	Hire Charges				0.000		0.000	
14.4	Other adms. Fees & charges	1.172	2.193	0.150	(1.021)	(46.56)	1.022	681.33
15	Capital Revenue	1.476	1.000	0.678	0.476	47.60	0.798	117.70
15.1	Sale of Govt. Properties & assets	1.476		0.048	1.476		1.428	2975.00
15.2	Sale of seized cash crops		1.000		(1.000)	(100.00)		
15.3	Coal Mine bid value							
15.4	Gypsum Mine bid value							
15.5	Timber Plantation & Thinning							
15.6	Sale of STCB shares							
15.7	Other Sales proceeds			0.630			(0.630)	(100.00)
16	Revenue from Govt. Depts.	37.648	33.373	38.783	4.275	12.81	(1.135)	(2.93)
16.1	Bhutan Post							
16.2	Telecom & wireless			5.758			(5.758)	(100.00)
16.3	PWD (Mechanical Cell)							
16.4	Municipal Revenue (Works & Housing)	0.284	0.213	0.317	0.071	33.33	(0.033)	(10.41)
16.5	Animal Husbandry	1.080	1.000	1.039	0.080	8.00	0.041	3.95
16.6	Agriculture			0.014	0.000		(0.014)	(100.00)
16.7	Div. Of Power	36.120	32.000	31.480	4.120	12.88	4.640	14.74
16.8	Industrial Shed Rental (Trade & Industry)							
16.9	Education	0.034	0.030	0.025	0.004	13.33	0.009	36.00
16.10	Health	0.027	0.050	0.049	(0.023)	(46.00)	(0.022)	(44.90)
16.11	Registration	0.083	0.080	0.071	0.003	3.75	0.012	16.90
16.12	CSC (Planning)							
16.13	Div. Of Roads							
16.14	Div. Of Survey							
16.15	Radio Spectrum management Unit (MOC)	0.020		0.030	0.020		(0.010)	(33.33)
17	Dividends	48.371	30.000	38.697	18.371	61.24	9.674	25.00
17.1	BOB							
17.2	BBPL							
17.3	PCAL	48.371	30.000	38.697	18.371	61.24	9.674	25.00
17.4	FCB							
17.5	BDFC							
17.6	RICB							
17.7	FSD(BLCL)							
17.8	CHPC							
17.9	BNB							
17.10	BFAL							
17.11	STCB							
17.12	BTCL							
18	Transfer of Profits							
18.1	Bhutan Lottery							
18.2	RMA							
18.3	Interest on loan to corpns.(excluding CHPC)							
19	Other Non-Tax Revenue	0.029		0.011	0.029		0.018	163.64
	Total Revenue (A+B)	279.164	223.744	253.818	55.420	24.77	25.346	9.99

Regional Revenue & Customs Office: Gelephu

(Nu: In Millions)

Sl. No	Source of Revenue	FY 2000-2001		FY 1999-2000	Acheivement to Target		Collection compared to 99-20 (+) or (-)	
		Collection	Target	Actual	Nu	%	Nu	%
1	2	3	4	5	6[3-4]	7[3 of 4]	8[3-5]	9[3 of 5]
A	Tax Revenue	62.817	47.750	51.718	15.067	31.55	11.099	21.46
I	Direct Tax	32.670	23.050	26.704	9.620	41.74	5.966	22.34
1	Corporate Income Tax	2.109	2.500	1.584	(0.391)	(15.64)	0.525	33.14
1.1	BBPL							
1.2	BFAL							
1.3	PCAL							
1.4	BOB							
1.5	RICB							
1.6	BDFC							
1.7	FSD (BLCL)							
1.8	HDC							
1.9	BFPL							
1.1	CHPC							
1.11	FCB							
1.12	AWP	2.109	2.500	1.489	(0.391)	(15.64)	0.620	41.64
1.13	BCCL							
1.14	BTCL							
1.15	Yangzom Cement							
1.16	Eastern Bhutan Coal Co.							
1.17	Lhaki Cement							
1.18	Druk Petroleum							
1.19	Druk Satair Ltd.							
1.20	Etho Metho Tours & Treks							
1.21	BNB							
1.22	Bhutan Polythene Co.							
1.23	Other Corporations			0.095			(0.095)	(100.00)
2	Business Income Tax	12.558	8.000	7.726	4.558	56.98	4.832	62.54
2.1	BIT	4.971	4.250	4.359	0.721	16.96	0.612	14.04
2.2	Contractor Tax	7.587	3.750	3.367	3.837	102.32	4.220	125.33
2.3	Tourism(withholding Tax)							
3	Tax on Payroll/PIT	4.905	3.800	3.633	1.105	29.08	1.272	35.01
3.1	Salary Tax	4.905	3.800	3.633	1.105	29.08	1.272	35.01
3.2	PIT							
3.3	Goongda Woola							
4	Health Contribution	1.940	1.700	1.612	0.240	14.12	0.328	20.35
5	Royalties	9.994	5.250	10.702	4.744	90.36	(0.708)	(6.62)
5.1	Forestry pdts	9.994	5.250	10.702	4.744	90.36	(0.708)	(6.62)
5.2	Mines & Minerals							
5.3	Tourism							
5.4	Bus Transport							
5.5	Govt. workshop							
6	Rural Tax	1.164	1.800	1.447	(0.636)	(35.33)	(0.283)	(19.56)
6.1	Land Tax	0.918	1.190	1.041	(0.272)	(22.86)	(0.123)	(11.82)
6.2	House Tax	0.097	0.255	0.176	(0.158)	(61.96)	(0.079)	(44.89)
6.3	Cattle Tax	0.104	0.295	0.194	(0.191)	(64.75)	(0.090)	(46.39)
6.4	Grazing Licence Fee	0.045	0.060	0.036	(0.015)	(25.00)	0.009	25.00
II	Indirect Tax	30.147	24.700	25.014	5.447	22.05	5.133	20.52
7	Bhutan Sales Tax	11.566	9.500	8.904	2.066	21.75	2.662	29.90
7.1	BST on goods & commodities	3.511	3.300	2.782	0.211	6.39	0.729	26.20
7.2	BST on petroleum Pdts.	4.029	2.600	2.551	1.429	54.96	1.478	57.94
7.3	BST on Hotels	0.174	0.100	0.111	0.074	74.00	0.063	56.76
7.4	Depot Surcharge on petroleum pdts.	3.852	3.500	3.460	0.352	10.06	0.392	11.33
8	Export Tax	2.955	2.500	2.387	0.455	18.20	0.568	23.80
8.1	Cash crops	2.955	2.500	2.386	0.455	18.20	0.569	23.85
8.2	Timbers			0.001			(0.001)	(100.00)
9	Excise Duty	8.303	7.000	7.937	1.303	18.61	0.366	4.61
9.1	Distillery pdts.	8.303	7.000	7.919	1.303	18.61	0.384	4.85
9.2	Domestic & Industrial pdts.			0.018			(0.018)	(100.00)
9.3	Excise duty refund from GOI							
9.4	Furnitures							

10	Motor Vehicle Tax	3.628	2.900	2.890	0.728	25.10	0.738	25.54
11	Import Duty							
11.1	Drinks & Food stuffs							
11.2	Vehicles							
11.3	Goods & Commodities							
12	Business & Prof. Licences	2.561	1.800	1.789	0.761	42.28	0.772	43.15
13	Other Tax Revenue	1.134	1.000	1.107	0.134	13.40	0.027	2.44
13.1	Amusement Tax	0.462	0.400	0.466	0.062	15.50	(0.004)	(0.86)
13.2	Foreign Travel Tax(Airport)							
13.3	Sale of Revenue Stamps							
13.4	Municipal Tax	0.672	0.600	0.641	0.072	12.00	0.031	4.84
13.5	Other Tax Revenue							
B	Non -Tax Revenue	20.259	14.863	35.317	5.396	36.30	(15.058)	(42.64)
14	Admns. Fees & charges	8.519	6.000	6.181	2.519	41.98	2.338	37.83
14.1	Judiciary Fees & Charges	1.321	1.100	1.030	0.221	20.09	0.291	28.25
14.2	House Rent	3.655	2.850	2.806	0.805	28.25	0.849	30.26
14.3	Hire Charges	0.017	2.050	0.545	(2.033)	(99.17)	(0.528)	(96.88)
14.4	Other admns. Fees & charges	3.526		1.800	3.526		1.726	95.89
15	Capital Revenue	2.834	1.500	1.834	1.334	88.93	1.000	54.53
15.1	Sale of Govt. Properties & assets	0.395	1.500	0.227	(1.105)	(73.67)	0.168	74.01
15.2	Sale of seized cash crops	2.439		0.783	2.439		1.656	211.49
15.3	Coal Mine bid value							
15.4	Gypsum Mine bid value							
15.5	Timber Plantation & Thinning							
15.6	Sale of STCB shares							
15.7	Other Sales proceeds			0.824			(0.824)	(100.00)
16	Revenue from Govt. Depts.	8.851	7.163	27.163	1.688	23.57	(18.312)	(67.42)
16.1	Bhutan Post		1.100		(1.100)	(100.00)		
16.2	Telecom & wireless			20.102			(20.102)	(100.00)
16.3	PWD (Mechanical Cell)							
16.4	Municipal Revenue (Works & Housing)	1.261		1.056	1.261		0.205	19.41
16.5	Animal Husbandry			0.586			(0.586)	(100.00)
16.6	Agriculture	0.571	0.663		(0.092)	(13.88)	0.571	
16.7	Div. Of Power	5.966	4.450	4.434	1.516	34.07	1.532	34.55
16.8	Industrial Shed Rental(Trade & Industry)							
16.9	Education	0.232	0.350	0.358	(0.118)	(33.71)	(0.126)	(35.20)
16.10	Health	0.324	0.300	0.279	0.024	8.00	0.045	16.13
16.11	Registration	0.491	0.150	0.163	0.341	227.33	0.328	201.23
16.12	CSC (Planning)							
16.13	Div. Of Roads							
16.14	Div. Of Survey							
16.15	Radio Spectrum Management Unit (MOC)	0.006	0.150	0.185	(0.144)	(96.00)	(0.179)	(96.76)
17	Dividends							
17.1	BOB							
17.2	BBPL							
17.3	PCAL							
17.4	FCB							
17.5	BDFC							
17.6	RICB							
17.7	FSD(BLCL)							
17.8	CHPC							
17.9	BNB							
17.1	BFAL							
17.11	STCB							
17.12	BTCL							
18	Transfer of Profits							
18.1	Bhutan Lottery							
18.2	RMA							
18.3	Interest on loan to corpns.(excluding CHPC)							
19	Other Non-Tax Revenue	0.055	0.200	0.139	(0.145)	(72.50)	(0.084)	(60.43)
	Total Revenue (A+B)	83.076	62.613	87.035	20.463	32.68	(3.959)	(4.55)

ANNEXURE III DETAILS OF DZONGKHAG REVENUE BY REGION: FY 2000-2001
I. Thimphu Region

(Nu: In Millions)

Source of Revenue	Thimphu	Punakha	Paro	Haa	Wandi	Gasa	Total
(A) TAX REVENUE (I+II)	468.334	2.722	15.728	2.104	8.736	0.331	497.955
I Direct Tax	386.619	2.719	6.933	2.103	8.677	0.331	407.382
1 Corporate Income Tax	87.590						87.590
2 Business Income Tax	58.420	0.328	0.648	0.318	0.880	0.001	60.595
3 Taxes on payroll/PIT	28.907	0.807	1.390	0.390	1.256	0.211	32.961
4 Health contribution	8.580	0.267	0.587	0.028	0.403	0.087	9.952
5 Royalties	199.154	0.989	3.870	0.721	5.814		210.548
6 Rural Tax	3.968	0.328	0.438	0.646	0.324	0.032	5.736
II Indirect Tax	81.715	0.003	8.795	0.001	0.059	0	90.573
7 Bhutan Sales Tax	11.890		1.243		0.006		13.139
8 Export Tax	0.001						
9 Excise Duty	16.439						16.439
10 Motor Vehicle Tax	23.172	0.003	0.003	0.001	0.040		23.219
11 Import Duty	8.652		2.257				10.909
12 Business & Prof. Licences	9.804						9.804
13 Other Tax-Revenue	11.757		5.292		0.013		17.062
(B) NON-TAX REVENUE	736.856	3.543	24.180	2.637	5.358	0.023	772.597
14 Adm.Fees & charges	29.581	1.510	8.240	0.447	2.123	0.023	41.924
15 Capital Revenue	41.495	0.126	0.019	0.015	0.044		41.699
16 Revenue from Govt.Deptts	38.068	1.886	15.874	2.175	3.161		61.164
17 Dividends	14.378						14.378
18 Transfer of profit	612.489						612.489
19 Other Non-Tax Revenue	0.845	0.021	0.047		0.030		0.943
Total Tax & Non-Tax Revenue (A+B)	1205.190	6.265	39.908	4.741	14.094	0.354	1270.552
% of Dzongkhag Revenue to Total National Revenue	25.75	0.13	0.85	0.10	0.30	0.01	27.15

II. Samdrup Jongkhar Region

(Nu: In Millions)

Source of Revenue	Samdrup Jongkhar	T/gang	Mongar P/Gatshel	Lhuntse T/Yangtse	Total		
(A) TAX REVENUE (I+II)	96.604	10.654	7.985	1.606	1.884	2.610	121.343
I Direct Tax	54.487	7.141	7.760	1.599	1.861	2.604	75.452
1 Corporate Income Tax	16.620						16.620
2 Business Income Tax	18.035	2.032	1.373	0.597	0.510	0.659	23.206
3 Taxes on payroll/PIT	2.090	2.712	1.582	0.535	0.541	0.594	8.054
4 Health contribution	0.921	0.920	0.522	0.188	0.239	0.205	2.995
5 Royalties	16.384	0.934	3.994	0.155	0.431	0.870	22.768
6 Rural Tax	0.437	0.543	0.289	0.124	0.140	0.276	1.810
II Indirect Tax	42.117	3.513	0.225	0.007	0.023	0.006	45.891
7 Bhutan Sales Tax	21.800						21.800
8 Export Tax	1.145						1.145
9 Excise Duty	8.264	3.452					11.716
10 Motor Vehicle Tax	7.196	0.001			0.023	0.006	7.226
11 Import Duty							
12 Business & Prof. Licences	2.554						2.554
13 Other Tax-Revenue	1.158	0.060	0.225	0.007			1.450
(B) NON-TAX REVENUE	16.346	12.139	5.353	1.294	1.485	1.323	37.940
14 Adm.Fees & charges	4.118	4.736	2.735	1.103	1.170	1.243	15.105
15 Capital Revenue	4.687	0.574	0.137	0.030	0.040	0.009	5.477
16 Revenue from Govt.Deptts	7.386	6.392	2.481	0.151	0.270	0.063	16.743
17 Dividends							
18 Transfer of profit							
19 Other Non-Tax Revenue	0.155	0.437		0.010	0.005	0.008	0.615
Total Tax & Non-Tax Revenue (A+B)	112.950	22.793	13.338	2.900	3.369	3.933	159.283
% of Dzongkhag Revenue to Total National Revenue	2.41	0.49	0.28	0.06	0.07	0.08	3.40

III. Gelephu Region

(Nu: In Millions)

Source of Revenue	Sarpang	Bumthang	Tsirang	Trongsa	DaganaZhemgang	Total	
(A) TAX REVENUE (I+II)	46.231	6.998	1.327	3.563	1.246	3.452	62.817
I Direct Tax	16.448	6.996	1.23	3.357	1.232	3.407	32.670
1 Corporate Income Tax	2.109						2.109
2 Business Income Tax	10.284	0.365	0.266	0.538	0.297	0.809	12.559
3 Taxes on payroll/PIT	1.723	0.865	0.423	0.573	0.385	0.936	4.905
4 Health contribution	0.820	0.320	0.154	0.195	0.137	0.315	1.941
5 Royalties	1.166	5.255	0.244	1.912	0.307	1.108	9.992
6 Rural Tax	0.346	0.191	0.143	0.139	0.106	0.239	1.164
II Indirect Tax	29.783	0.002	0.097	0.206	0.014	0.045	30.147
7 Bhutan Sales Tax	11.566						11.566
8 Export Tax	2.955						2.955
9 Excise Duty	8.303						8.303
10 Motor Vehicle Tax	3.612	0.002			0.014		3.628
11 Import Duty							
12 Business & Prof. Licences	2.561						2.561
13 Other Tax-Revenue	0.786		0.097	0.206		0.045	1.134
(B) NON-TAX REVENUE	10.052	2.691	2.092	1.976	1.396	2.052	20.259
14 Adm.Fees & charges	2.848	1.023	1.081	1.440	0.665	1.463	8.520
15 Capital Revenue	1.697	0.022	0.660	0.011	0.421	0.023	2.834
16 Revenue from Govt.Deptts	5.498	1.602	0.351	0.525	0.310	0.563	8.849
17 Dividends							
18 Transfer of profit							
19 Other Non-Tax Revenue	0.009	0.044				0.003	0.056
Total Tax & Non-Tax Revenue (A+B)	56.283	9.689	3.419	5.539	2.642	5.504	83.076
% of Dzongkhag Revenue to Total National Revenue	1.20	0.21	0.07	0.12	0.06	0.12	1.78

IV. Phuentsholing Region

(Nu. In Million)

Source of Revenue	Chukha	Total
(A) TAX REVENUE (I+II)	1330.450	1330.450
I Direct Tax	888.021	888.021
1 Corporate Income Tax	711.159	711.159
2 Business Income Tax	124.275	124.275
3 Taxes on payroll/PIT	16.162	16.162
4 Health contribution	6.057	6.057
5 Royalties	29.613	29.613
6 Rural Tax	0.755	0.755
II Indirect Tax	442.429	442.429
7 Bhutan Sales Tax	279.425	279.425
8 Export Tax	7.742	7.742
9 Excise Duty	53.652	53.652
10 Motor Vehicle Tax	26.146	26.146
11 Import Duty	68.602	68.602
12 Business & Prof. Licences	3.611	3.611
13 Other Tax-Revenue	3.251	3.251
(B) NON-TAX REVENUE	1557.674	1557.674
14 Adm.Fees & charges	11.804	11.804
15 Capital Revenue	24.569	24.569
16 Revenue from Govt.Deptts	186.113	186.113
17 Dividends	1233.341	1233.341
18 Transfer of profit	101.800	101.800
19 Other Non-Tax Revenue	0.047	0.047
Total Tax & Non-Tax Revenue (A+B)	2888.124	2888.124
% of Dzongkhag Revenue to Total National Revenue	61.71	61.71

V. Samtse Region

(Nu. In Million)

Samtse	Total
188.060	188.060
122.149	122.149
102.061	102.061
11.320	11.320
3.763	3.763
1.270	1.270
2.945	2.945
0.790	0.790
65.911	65.911
22.585	22.585
1.712	1.712
40.163	40.163
1.451	1.451
91.104	91.104
3.580	3.580
1.476	1.476
37.648	37.648
48.371	48.371
0.029	0.029
279.164	279.164
5.96	5.96

ANNEXURE IV SECTORAL REVENUE PERFORMANCE: FY 2000-2001

(Nu: In Millions)

Sector	% of Total FY 1999-2000	Revenue	% of Total FY 2000-2001	(Nu) Revenue	% (+) or (-)	% (+) or (-)
1 Electricity	1966.875	44.8	2086.734	44.6	119.859	6.09
CHPC	1696.172	38.6	1818.510	38.9	122.338	7.21
Div.of Power	270.703	6.2	268.224	5.7	(2.479)	(0.92)
2 Trade	926.598	21.1	721.352	15.4	(205.246)	(22.15)
FCB	15.930	0.4	9.473	0.2	(6.457)	(40.53)
BST & Depot Surcharge	294.797	6.7	334.087	7.1	39.290	13.33
Excise Duty	472.016	10.7	130.273	2.8	(341.743)	(72.40)
STCB	3.337	0.1	16.116	0.3	12.779	382.95
CIT & BIT(Trading)	70.054	1.6	133.362	2.8	63.308	90.37
Business Licences	12.454	0.3	18.530	0.4	6.076	48.79
Import Duty	58.010	1.3	79.511	1.7	21.501	37.06
3 Service (3.1 to 3.9)	888.357	20.2	761.188	16.3	(127.169)	(14.32)
3.1 Transportation	59.015	1.3	60.224	1.3	1.209	2.05
M.V. Tax &	59.015	1.3	60.219	1.3	1.204	2.04
BIT (Transport)			0.005		0.005	
3.2 Communications	257.313	5.9	30.381	0.6	(226.932)	(88.19)
P&T (Rev.stamps)	2.315	0.1	2.620	0.1	0.305	13.17
Radio Spectrum Mangt.Unit	2.557	0.1	2.611	0.1	0.054	2.11
Telecom & wireless	252.441	5.7	25.150	0.5	(227.291)	(90.04)
3.3 TAB (Royalties)	144.832	3.3	191.864	4.1	47.032	32.47
3.4 Municipals (City Corpns)	7.945	0.2	10.478	0.2	2.533	31.88
3.5 Education	2.684	0.1	1.865		(0.819)	(30.51)
3.6 Health	2.157	0.0	3.888	0.1	1.731	80.25
3.7 Bhutan Lottery	91.300	2.1	101.800	2.2	10.500	11.50
3.8 BIT & CIT(service)	86.985	2.0	115.603	2.5	28.618	32.90
3.9 Others	236.126	5.4	245.085	5.2	8.959	3.79
4 Primary	141.202	3.2	164.675	3.5	23.473	16.62
Agriculture	32.780	0.7	43.438	0.9	10.658	32.51
(Rural tax, Agri & Animal Husbandary Div.)						
Mining (Royalties & BIT,CIT & others)	57.911	1.3	58.383	1.2	0.472	0.82
Forestry (Royalties, FDS & other Receipts)	50.511	1.1	62.854	1.3	12.343	24.44
5 Finance	254.267	5.8	763.49	16.3	509.223	200.27
RICB	12.758	0.3	10.706	0.2	(2.052)	(16.08)
BOB	53.686	1.2	60.576	1.3	6.890	12.83
RMA	108.358	2.5	561.546	12.0	453.188	418.23
BNB	23.705	0.5	55.361	1.2	31.656	133.54
NBACD	48.535	1.1	49.761	1.1	1.226	2.53
(Interest on loan)						
Others	7.225	0.2	25.540	0.5	18.315	253.49
6 Manufacturing	216.030	4.9	182.760	3.9	(33.270)	(15.40)
AWP	19.140	0.4	25.938	0.6	6.798	35.52
BBPL	2.892	0.1	1.150		(1.742)	(60.24)
PCAL	114.668	2.6	127.695	2.7	13.027	11.36
BCCL	43.431	1.0	19.614	0.4	(23.817)	(54.84)
Lhaki cement	2.892	0.1	4.740	0.1	1.848	63.90
BFPL	2.114		0.538		(1.576)	(74.55)
Yangzom Cement	0.426		0.573		0.147	34.51
BFAL	30.328	0.7	1.216		(29.112)	(95.99)
Others	0.139		1.296		1.157	832.37
Total Revenue *	4393.329	100.0	4680.199	100.0	286.870	6.53

* Figures are based on Gross Collections