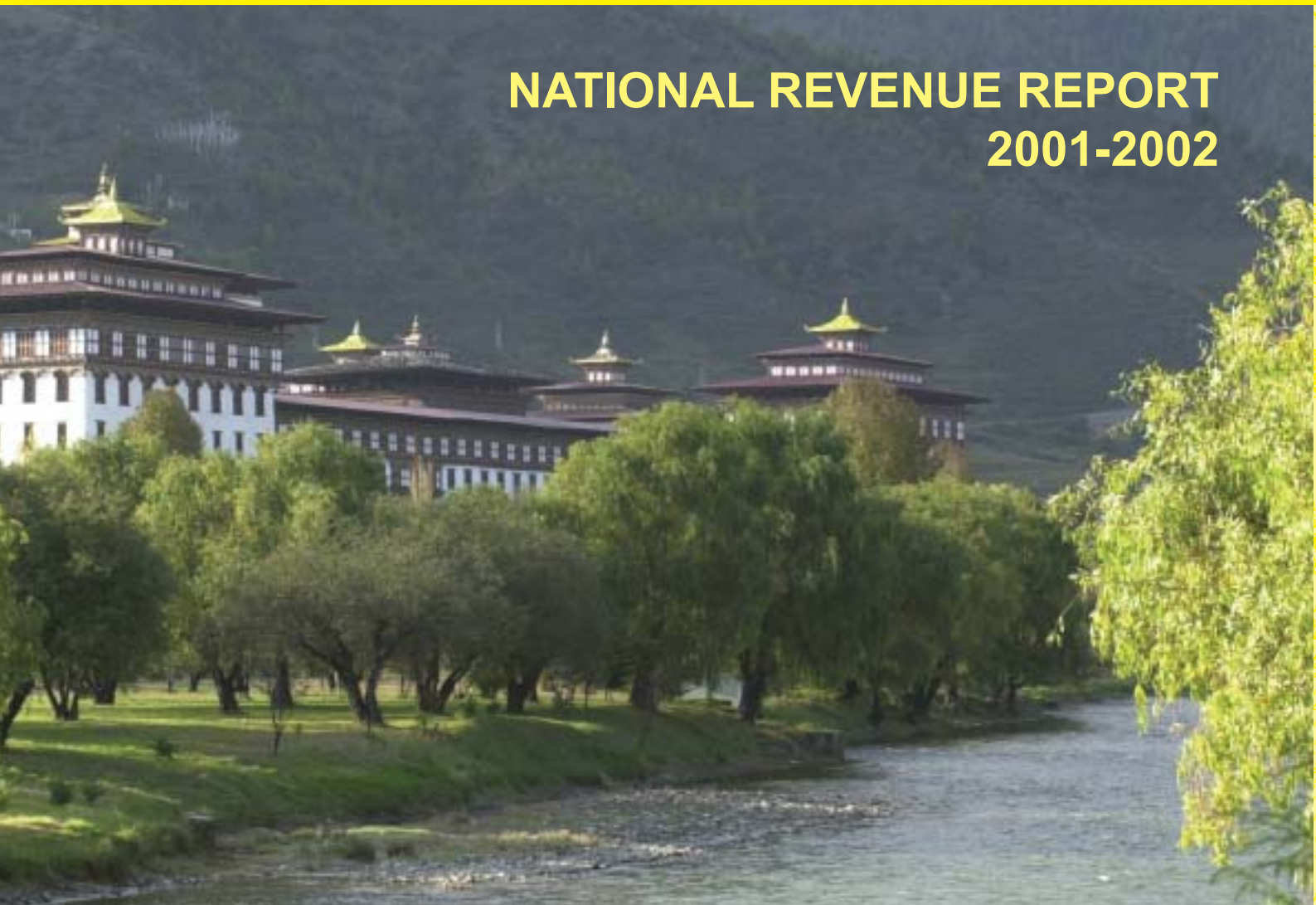




# NATIONAL REVENUE REPORT 2001-2002



Department of Revenue and Customs  
Ministry of Finance

## THE NINTH ANNUAL GENERAL MEETING OF THE DEPARTMENT OF REVENUE AND CUSTOMS

### 2002

The Hon'ble Finance Minister Lyonpo Yeshey Zimba, Secretary Dasho Wangdi Norbu, Director Mr. Nima Wangdi and officials of the Department of Revenue and Customs at the Ninth Annual General Meeting 2002.

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## **FOREWORD**

NIMA WANGDI Director

**With an ambitious target set in the 9<sup>th</sup> FYP, we look forward to the same spirit of hard work and dedication from our staff in the regional offices.**

**The National Revenue Report, 2001-2002 highlights the revenue collection during the fiscal year 2001-2002. It presents performance by type of collection, and agencies involved in collection both at national and regional level.**

As the fiscal year marks the end of the 8<sup>th</sup> FYP, the report also looks at achievements made in the plan period from 1996 - 1997 to 2001 - 2002 and highlights major revenue generating agencies that have made notable contributions to the total national revenue.

The information is based on the collection of revenue in the Royal Government Revenue Accounts maintained with the Bank of Bhutan and its branches, except interest on loan component, which is accounted directly by the Department of Budget & Accounts at the end of every fiscal year. The figures used in the report unless otherwise indicated are net figures, that is, after adjustment of refunds.

As evident in this report the total collection for the 8<sup>th</sup> FYP recorded a growth of 129% over the collection in 7<sup>th</sup> plan and exceeded both the initial and revised target set for the plan period. This was possible due to concerted effort made by our regional offices. With an ambitious target set in the 9<sup>th</sup> FYP, we look forward to the same spirit of hard work and dedication from our staff in the regional offices.

The Department would also like to express sincere appreciation to all revenue generating agencies for their continued support and cooperation in achieving our national revenue target.

**With best wishes,**

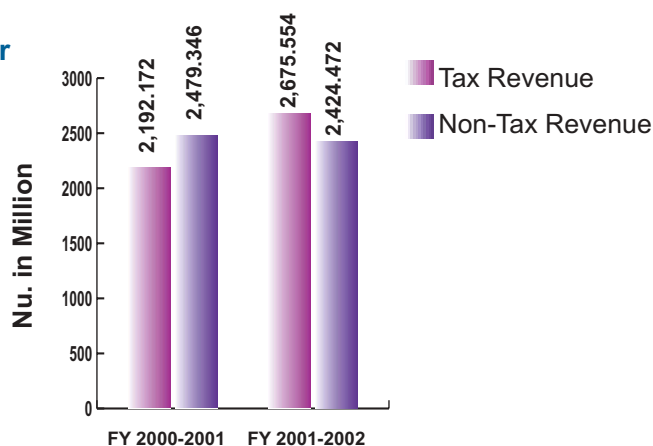
  
Nima Wangdi  
Director



## 1. Overall Revenue Performance

Total revenue collection for the year is Nu. 5,100.026 million, increased by Nu. 428.51 million from Nu. 4,671.52 million in the previous year posting a growth of 9.2%. The actual collection for the year represents additional collection of Nu. 156.203 million or 3.2% over the revised target (Nu. 4,943.823 million). It constitutes 19.10 % of the GDP.

### Domestic Revenue by year



## 2. Summary of National Revenue

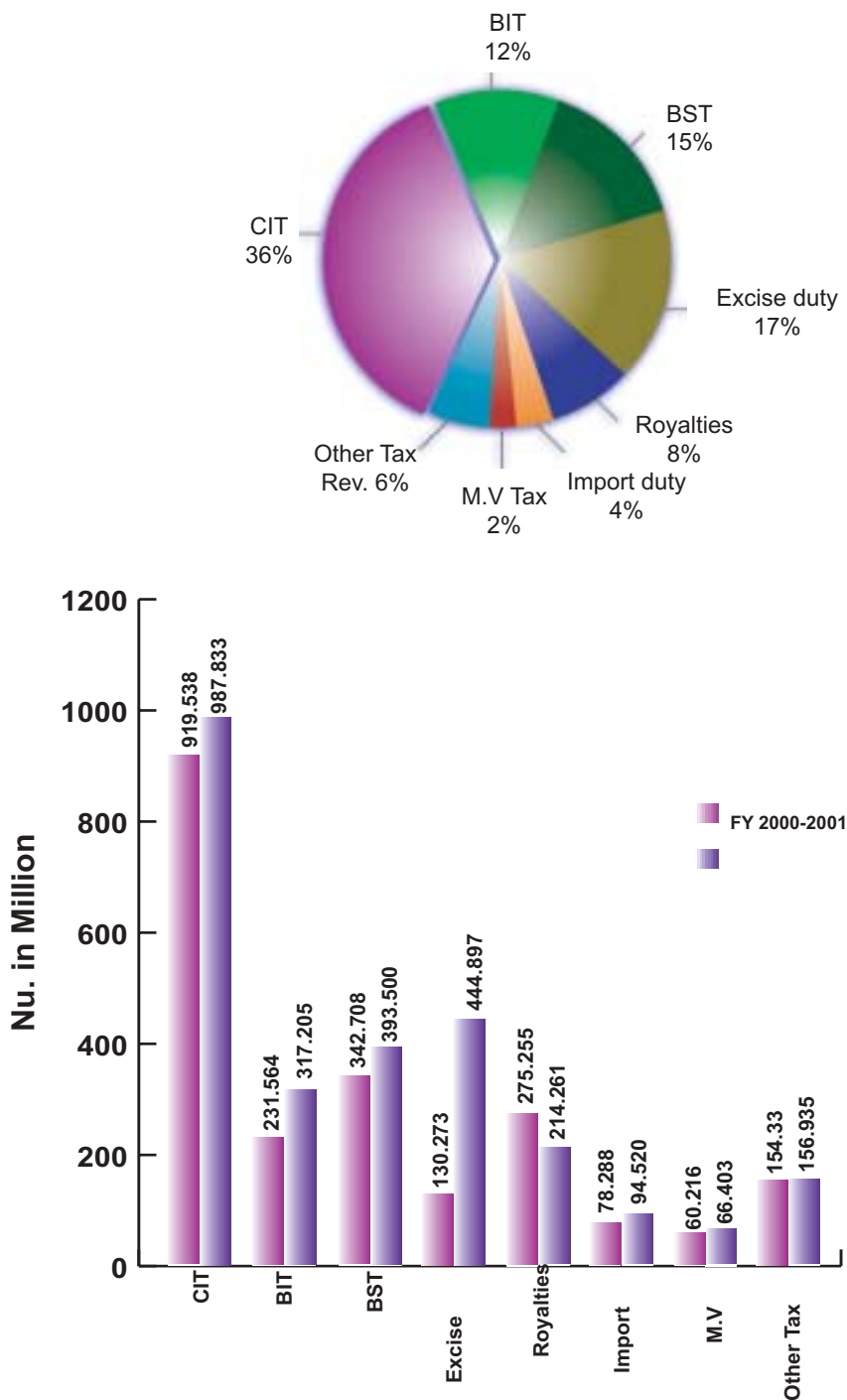
Source of Revenue	2000-2001 (Net Revenue)	2001-2002 (Net Revenue)	(+)or(-) (Nu)	(+)or(-) (%)	% over Total revenue
<b>A Tax Revenue (I+II)</b>	<b>2,192.172</b>	<b>2,675.554</b>	<b>483.382</b>	<b>22.05</b>	<b>52.66</b>
<b>I Direct Tax</b>	<b>1,524.651</b>	<b>1,626.109</b>	<b>101.458</b>	<b>6.65</b>	<b>32.01</b>
1 Corporate Income Tax	919.538	987.833	68.295	7.43	19.44
2 Business Income Tax	231.564	317.205	85.641	36.98	6.24
3 Tax on Payroll/PIT	65.826	73.778	7.952	12.08	1.45
4 Health Contribution	22.213	23.444	1.231	5.54	0.46
5 Royalties	275.255	214.261	(60.994)	(22.16)	4.22
6 Rural Tax	10.255	9.588	(0.667)	(6.50)	0.19
<b>II Indirect Tax</b>	<b>667.521</b>	<b>1049.445</b>	<b>381.924</b>	<b>57.22</b>	<b>20.66</b>
7 Bhutan Sales Tax	342.708	393.500	50.792	14.82	7.75
8 Export Tax	13.153	12.294	(0.859)	(6.53)	0.24
9 Excise Duty	130.273	444.897	314.624	241.51	8.76
10 Motor Vehicle Tax	60.216	66.403	6.187	10.27	1.31
11 Import Duty	78.288	94.520	16.232	20.73	1.86
12 Business & Prof. Licences	18.530	20.684	2.154	11.62	0.41
13 Other Tax Revenue	24.353	17.147	(7.206)	(29.59)	0.34
<b>B Non -Tax Revenue</b>	<b>2,479.346</b>	<b>2,424.472</b>	<b>(54.874)</b>	<b>(2.21)</b>	<b>47.72</b>
14 Admns. Fees & charges	80.708	90.298	9.590	11.88	1.78
15 Capital Revenue	76.055	34.665	(41.390)	(54.42)	0.68
16 Revenue from Govt. Depts.	310.520	4,999.979	189.459	61.01	9.84
17 Dividends	1,296.090	1,426.833	130.743	10.09	28.08
18 Transfer of Profits	714.289	363.750	(350.539)	(49.08)	7.16
19 Other Non-Tax Revenue	1.684	8.947	7.263	431.29	0.18
<b>Total Tax &amp; Non-Tax Revenue (A+B)</b>	<b>4,671.518</b>	<b>5,100.026</b>	<b>428.508</b>	<b>9.17</b>	<b>100.00</b>
<b>% to GDP</b>	<b>20.03</b>	<b>19.10</b>			



## 2.1 Tax Revenue

Tax revenue comprises direct and indirect tax collections. The collection during the FY 2001-2002 is Nu. 2,675.554 million registering an increase of Nu. 483.382 million (22.05%) from Nu. 2,192.172 million in the previous year. The increase from direct tax and indirect tax collections stood at Nu. 101.458 million and Nu. 381.924 million respectively. The increased collection in indirect tax is due to excise duty refund received in arrears from the Government of India and improved collection from Sales Tax. The tax revenue collection exceeded non-tax revenue covering 52% of the National Revenue.

**Tax Revenue : FY 2001-2002**





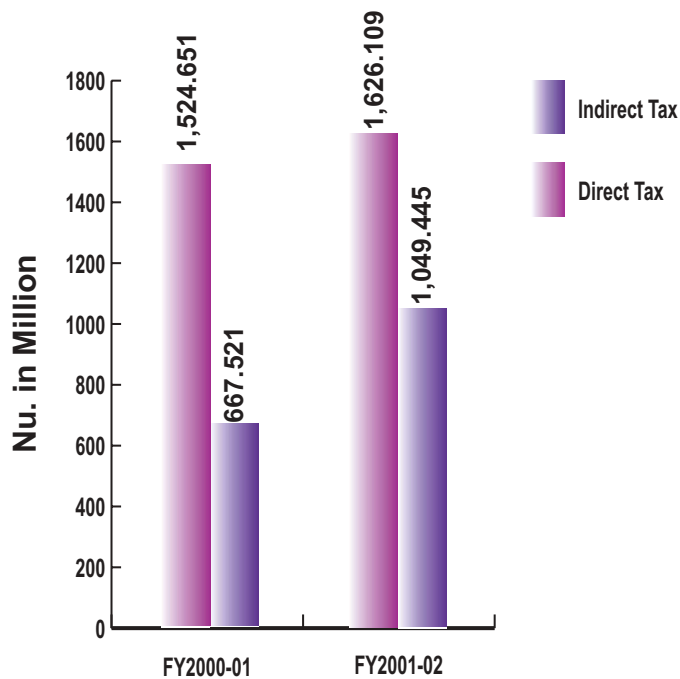
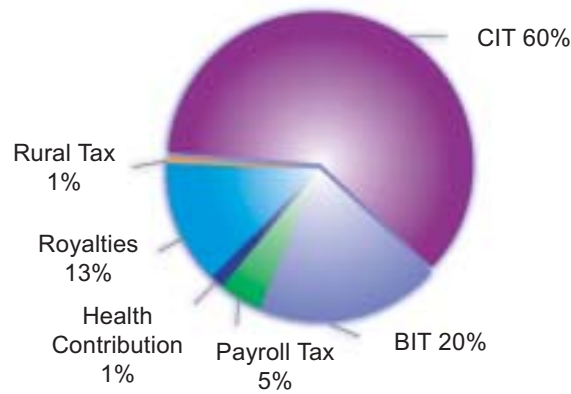
### 2.1.1 Direct Taxes

Direct tax collection during the year is Nu.1,626.109 million, an increase of Nu. 101.458 million. This reflects a 6.6% growth and constitutes 60.8% of tax revenue and 31.9% of total revenue.

The increase collections are mainly due to:

- more effective tax administration
- enhanced taxpayer awareness programs
- better compliance by taxpayers
- economic growth

**Direct Taxes: FY 2001-2002**



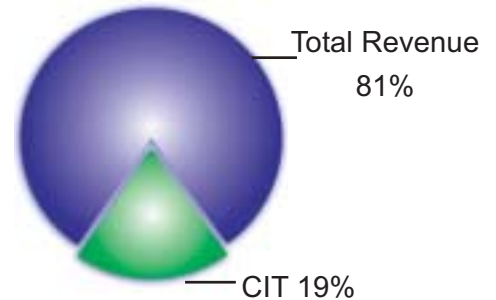




### Corporate Income Tax (CIT)

CIT is the major source of revenue under direct tax. Total CIT collection for the year is Nu. 987.833 million, an increase of Nu. 68.295 million (7.43%) from Nu. 919.538 in the previous year. The increased collection is due to better business profitability by corporations such as BOB, BFAL, BCCL, Bhutan Telecom and Forestry Development Corporation. It accounts for 19.4% of total revenue.

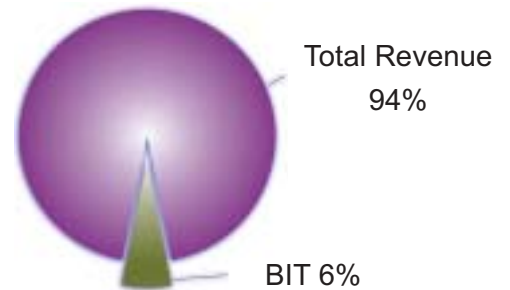
### CIT: FY 2001-2002



### Business Income Tax (BIT)

BIT is another major source of revenue under direct tax. The collection under business income tax reached Nu. 317.205 million, registering a revenue growth of Nu. 85.641 million or 37% over the last year's collections of Nu. 231.564 million. The increase is due to improved TDS collection and better compliance by taxpayers.

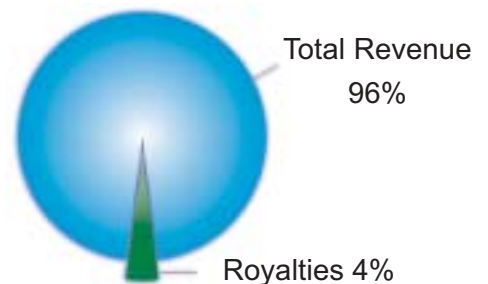
### BIT: FY 2001-2002



### Royalties

The Royalty collection from Forestry products, Mines and Minerals and the Tourism Sector recorded at Nu. 214.341 million. This represents 22% (Nu.60.994 million) decline in collection compared to the previous year's collection of Nu. 275.255 million. The decrease is due to poor performance of tourism sector coupled by declining trend in royalty collection from forestry products, mines and minerals.

### Royalties : FY 2001-2002



### Rural Tax

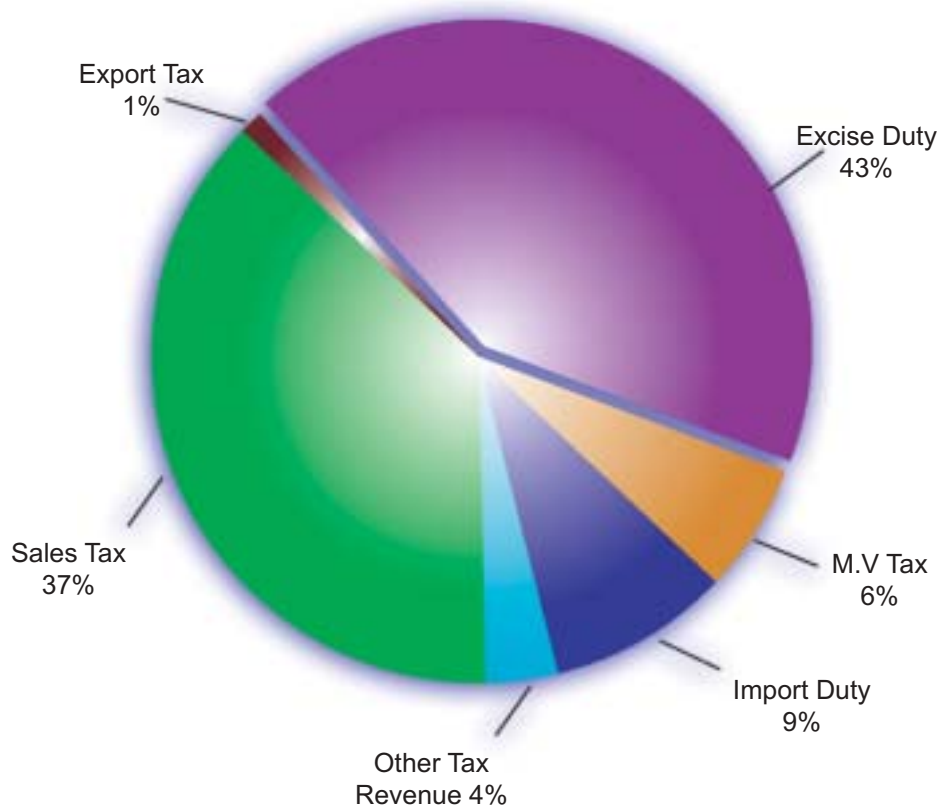
The rural tax collection amounted to Nu. 9.588 million showing 6% (Nu. 0.667 million) decline from last year's collection of Nu. 10.255 million. It constitutes only 0.19% of total national revenue.



## 2.1.2 Indirect Taxes

Indirect tax includes collections from BST, Excise duty and import duty (customs duty). The collection from indirect tax for the year amounted to Nu. 1,049.445 million, registering a growth of 57% (Nu. 667.521 million) compared to collection in the previous year. It constitutes 39.2% of the total tax revenue and 20.6% of the total revenue for the year.

**Indirect Taxes: FY 2001-2002**





### Sales Tax

Sales Tax collection is Nu. 393.500 million, an increase of Nu. 50.8 million (14.8%) from Nu. 342.708 million in the previous year. The increase in collection is due to increase in the volume of imports during the year. It constitutes 8% of total Revenue.

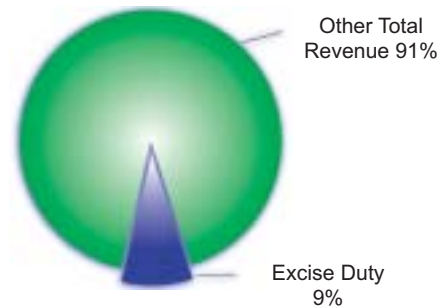
#### Sales Tax: FY 2001-2002



### Excise Duty

Excise duty collections amounted to Nu. 444.897 million, an increase of Nu. 314.624 million over last year's collection of Nu.130.273 million.

#### Excise Duty: FY 2001-2002



### Motor Vehicle Taxes

The collection on motor vehicle taxes amounted to Nu. 66.403 million showing an increase of Nu. 6.187 million or revenue growth of 10% over the last year's collection. The increase is due to increased collections by RSTA, and constitutes about 1.3% of the total revenue.

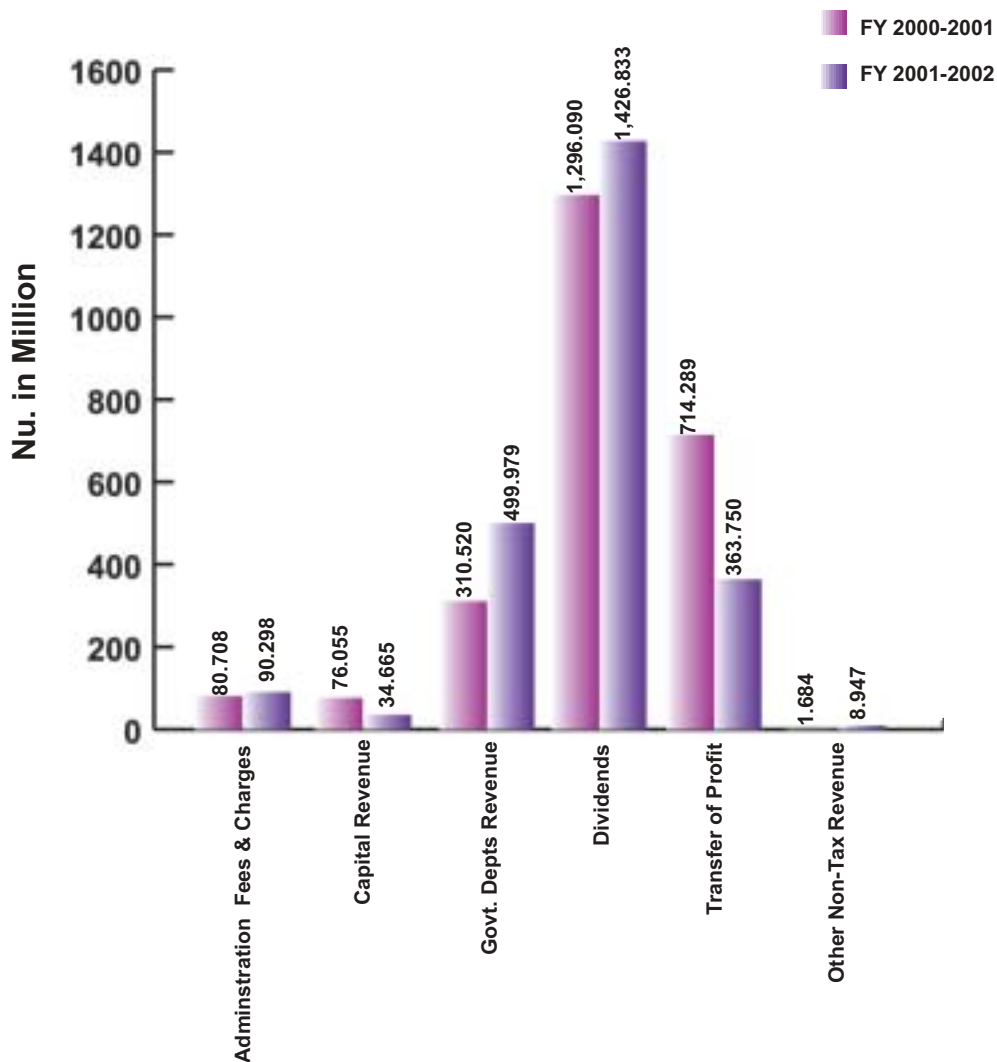
### Import Duty

The collection on import duty amounted to Nu.94.520million, recording an increase in revenue of Nu.16.2 million or 20.7 % growth over last year's collection of Nu. 78.288 million. The increased volume of third country imports during the year has contributed to the increase. It constitutes about 1.8 % of the total revenue.



## 2.2 Non -Tax Revenue

Non-Tax Revenue comprises of collections from administrative fees & charges, revenue from government departments, and dividend receipts on government investments. Non-tax collections during the year is Nu. 2,424.472 million, reflecting a decline of Nu. 54.9 million (2%) from Nu. 2,479.346 million in the previous year. Non-tax revenue covers 47.5% of the total revenue for the year.



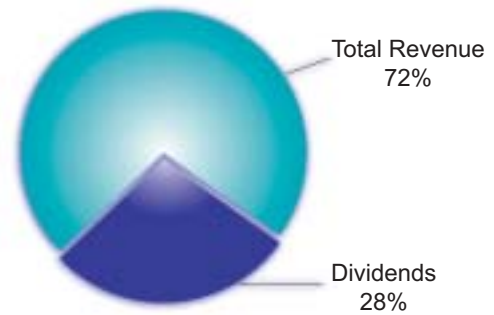
## Revenue from Government Departments

The collection from Government Departments for the year is Nu. 499.979 million, increased by Nu. 189.459 million (61%) from Nu. 310.520 million in the previous year. The increase is mainly from increased collections from Department of Power and the cost of excess land collected by the Department of Survey.

## Dividend

Dividend receipts from Government share holdings in corporations during the year has increased by Nu. 130.743 million (10%) from Nu. 1,296.090 million in the previous year to Nu. 1,426.833 million. This is mainly due to increase in dividend received from CHPC and Forestry Development Corporation.

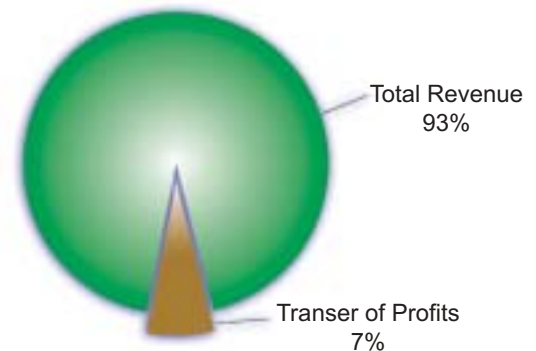
Dividend: FY 2001-2002



## Transfer of Profits

Revenue on account of transfer of profit from Royal Monetary Authority and Bhutan Lottery for the year recorded a decline of Nu. 350.539 million (49%) from Nu. 714.289 million in the previous year to Nu. 363.750 million. The decline in revenue is attributed to fall in receipts from RMA due to decrease in interest rate on the investments abroad. However, profits transferred from Bhutan Lottery has shown an increase of Nu. 5 million for the year.

Transfer of Profits: FY 2001-2002



## Capital Revenue

Revenue collection from sale of Government assets for the year has dropped by Nu. 41.39 million (54.4%) from Nu. 76.055 million in the previous year to Nu. 34.665 million. Capital revenue covers 0.68% of the total revenue.

## Administration (ADM) fees & Charges

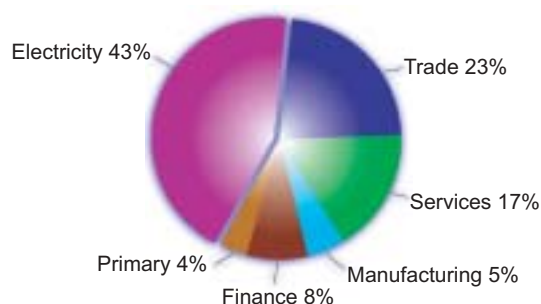
Revenue collection under this head increased by Nu. 9.59 million (12%) from Nu. 80.708 million in the previous year to Nu. 90.434 million. The increase is due to better enforcement measures taken by the concerned government agencies for timely collections and deposits, and also substantial contribution from Rural Life Insurance. Revenue from this head constitutes 1.8% of the total revenue.



### 3 Sectoral Revenue

The sectoral revenue performance for the FY 2001-2002 was led by Electricity, comprising 43.5% of the total revenue followed by Trading and Service Sectors, contributing 22.8% and 16.8% respectively to the total revenue. The revenue from Finance Sector has dropped by Nu. 350.22 million (46%) from Nu. 763.49 million in the previous year. However, the revenue from Manufacturing and Primary Sectors have increased compared to previous year.

Sectorial Revenue: FY 2001-2002



#### 3.1 Highlights of Revenue by Sectors

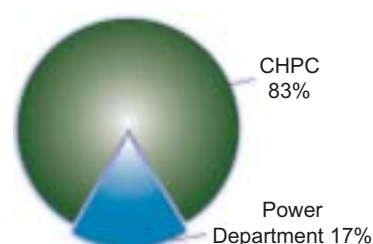
Sector	FY 2000-2001	% of total	FY 2001-2002	% of total	(+) or (-) (Nu)	(+) or (-) % growth
1 Electricity	2,086.734	44.6	2,222.889	43.5	136.155	6.52
2 Trade	721.352	15.4	1,165.855	22.8	444.503	61.62
3 Services	761.188	16.3	857.560	16.8	96.372	12.66
4 Primary	164.675	3.5	194.991	3.8	30.316	18.41
5 Manufacturing	182.760	3.9	258.595	5.1	75.835	41.49
6 Finance	763.490	16.3	413.273	8.1	(350.217)	(45.87)
<b>Total Revenue *</b>	<b>4,680.199</b>	<b>100.0</b>	<b>5,113.163</b>	<b>100.0</b>	<b>432.964</b>	<b>9.25</b>

\* Figures are based on gross collections.

#### Electricity (Power)

Electricity sector continues to be the major source of revenue for RGOB. The revenue from electricity covers 43.5% of the total revenue. The revenue contribution from Electricity sector is Nu. 2,222.889 million, reflecting an increase of 6.5% (Nu. 136.155 million) from Nu. 2,086.734 million in the previous year.

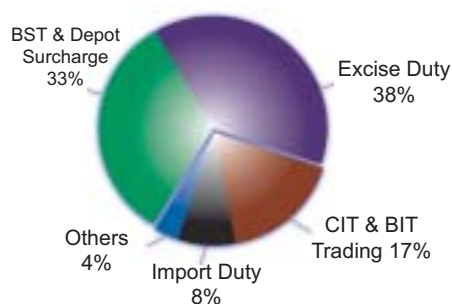
Power Sector: FY 2001-2002



#### Trade

The trading sector performance during the year has improved comparatively from last year and its collection increased by Nu. 444.503 million (61%) from Nu. 721.352 million in the previous year to Nu. 1,165.855 million. The increasing trends of trading activities and volume of imports have contributed to this increase besides excise duty refund received from GOI.

Trade Sector: FY 2001-2002

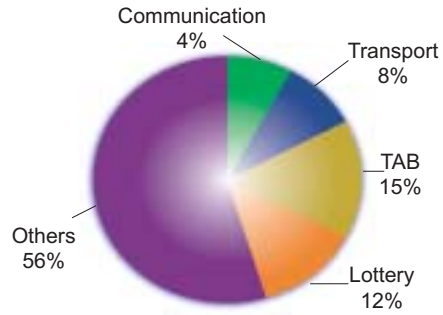




### Service

Service sector revenue for the year increased by Nu. 96.4 million (13%) from Nu.761.188 million in the previous year to Nu. 857.560 million. The increase in revenue is due to increased receipts from Bhutan Telecom and Bhutan Lottery. However, revenue from the Tourism Sector declined due to decrease in number of tourist arrivals during the year which has resulted in decline in royalty collections.

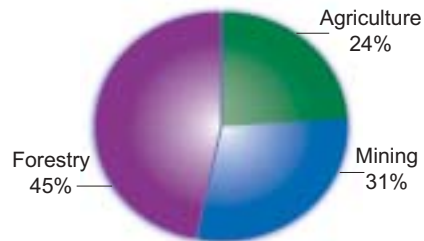
Service Sector: FY 2001-2002



### Primary

Revenue contribution from primary sector has increased by Nu. 30.316 million (18%) from Nu.164.675 million in the previous year. The increase in revenue is due to better performance of Forestry Development Corporation.

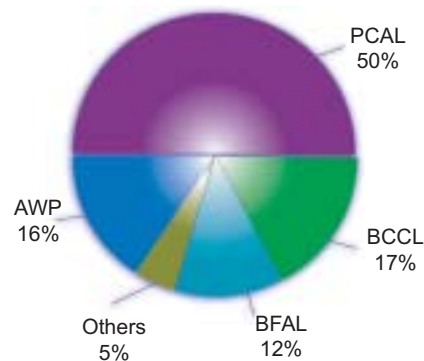
Primary Sector: FY 2001-2002



### Manufacturing

The revenue from this sector increased by Nu. 75.835 million (41%) from Nu.182.760 million in the previous year to Nu. 258.595 million. The better revenue performance in this sector is due to increase in profitability of the manufacturing companies such as BFAL & BCCL. Revenue contribution from AWP has also increased by Nu.14 million from Nu. 25.9 million in the previous year.

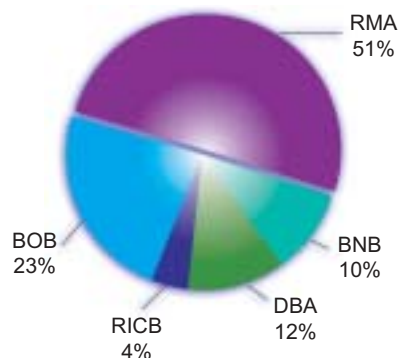
Manufacturing Sector: FY 2001-2002



### Finance

Revenue contribution from this sector on account of Corporate Income Tax, Dividend, operational surplus, interest on loans from corporations dropped by Nu. 350.2 million (46%) from Nu. 763.490 million in the previous year to Nu. 413.273 million. This sharp decline in revenue is attributed to decrease in receipts from RMA due to fall in interest rate on investments abroad. However, revenue from BOB and RICB has increased by Nu. 36.4 million and Nu. 7 million respectively from the previous year.

Finance Sector: FY 2001-2002

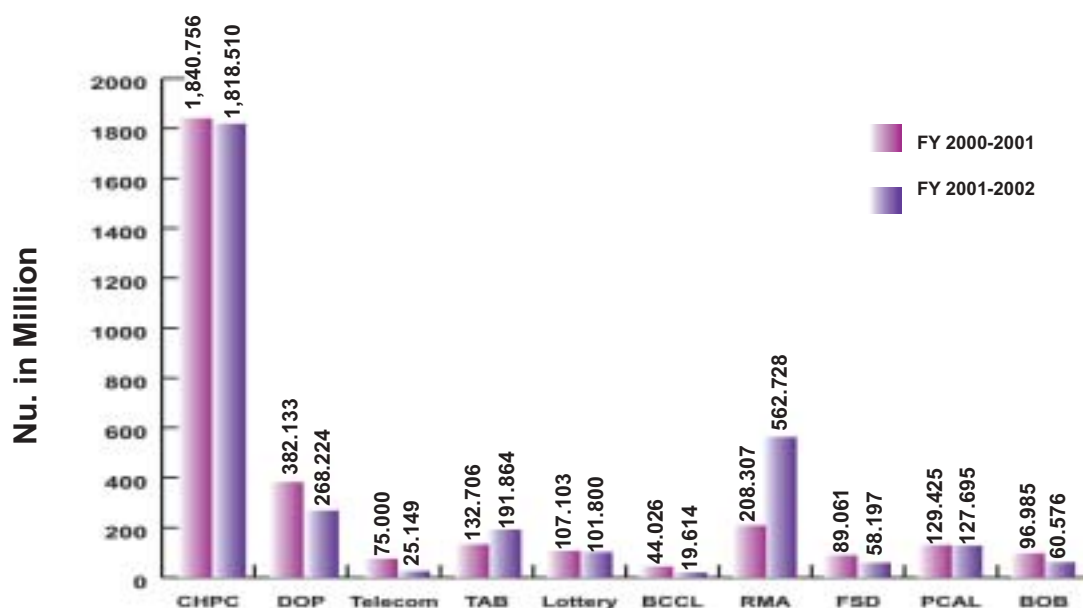




#### 4. Top Ten Revenue Agencies

(Nu: In Millions)

Source of Revenue	FY		FY		% of Total		
	2000-2001	Rank	2001-2002	Rank	(+) or (-) (Nu)	(+) or (-) (%)	National Rev. (2001-2002)
1. CHPC	1,818.510	1	1,840.756	1	22.246	1.2	36.1
2. Div. of Power	268.224	3	382.133	2	113.909	42.5	7.5
3. RMA	562.728	2	208.307	3	(354.421)	(63.0)	4.1
4. TAB	191.864	4	132.706	4	(59.158)	(30.8)	2.6
5. PCAL	127.695	5	129.425	5	1.730	1.4	2.5
6. Bhutan Lottery	101.800	6	107.103	6	5.303	5.2	2.1
7. BOB	60.576	7	96.985	7	36.409	60.1	1.9
8. Forestry Service Div.	58.197	8	89.061	8	30.864	53.0	1.7
9. Bhutan Telecom	25.149	11	75.000	9	49.851	198.2	1.5
10. BCCL	19.614	12	44.026	10	24.412	124.5	0.9
<b>Total</b>	<b>3,234.357</b>		<b>3,105.502</b>		<b>(128.855)</b>	<b>(4.0)</b>	<b>60.9</b>
<b>Total National Revenue</b>	<b>4,671.518</b>		<b>5,100.026</b>		<b>428.508</b>	<b>9.2</b>	<b>100.0</b>







### 1 **Chukha Hydro Power Corporation (CHPC)**

CHPC continues to be the highest single revenue source for the Royal Government though there is not much increase in revenue for the year. The revenue from CHPC for the year increased by 1.2% (Nu. 22.246 million) from Nu. 1,818.510 million in the previous year. CHPC revenue covers 36% of the total revenue.

### 2 **Division of Power (DOP)**

Revenue from DOP increased by Nu. 113.9 million (42%) from Nu. 268.224 in the previous year. Revenue from DOP covers 7.5% of the national revenue.

### 3 **Royal Monetary Authority (RMA)**

The transfer of profit from RMA for the year recorded a decline of Nu. 355.330 million (63.2%) from Nu. 714.289 million in the previous year to Nu. 206.216 million. The decline in revenue is due to decrease in interest rates on the investment abroad. Interest from foreign investments constitute 96% of RMA's revenue and the sudden fall of interest rate from 6.5% to 1.6% in United States of America has affected the revenue.

### 4 **Tourism Authority of Bhutan (TAB)**

The revenue collections on account of royalty and withholding tax declined by Nu. 59 million (31%) from Nu. 191.864 in the previous year. The decline in revenue is mainly due to decrease in number of tourist during the year.

### 5 **Penden Cement Authority Ltd. (PCAL)**

The contribution from PCAL on account of CIT and Dividend has increased by Nu. 1.7 million (1.4%) from Nu. 127.695 million in the previous year. The Revenue from PCAL covers 2.5% of the total revenue.

### 6 **Royal Bhutan Lottery**

The collection from Lottery has increased by Nu. 5.3 million (5%) from Nu. 107.103 million in the previous year and it constitutes 2.1% of the total revenue.

### 7 **Bank of Bhutan (BOB)**

The CIT and dividend payment from BOB has increased by Nu. 36.4 million (60%) from Nu. 60.576 million in the previous year.

### 8 **Forestry Service Division**

The collection under this includes revenue from Forestry Department, royalty on forest products and revenue from Forestry Development Corporation. The total collections increased by Nu. 30.8 million (53%) from Nu. 58.197 million in the previous year.

### 9 **Bhutan Telecom Corporation (BTC)**

Bhutan telecom paid its first CIT and dividend after it's corporatization. The revenue from BTC amounted to Nu. 75 million for the year.

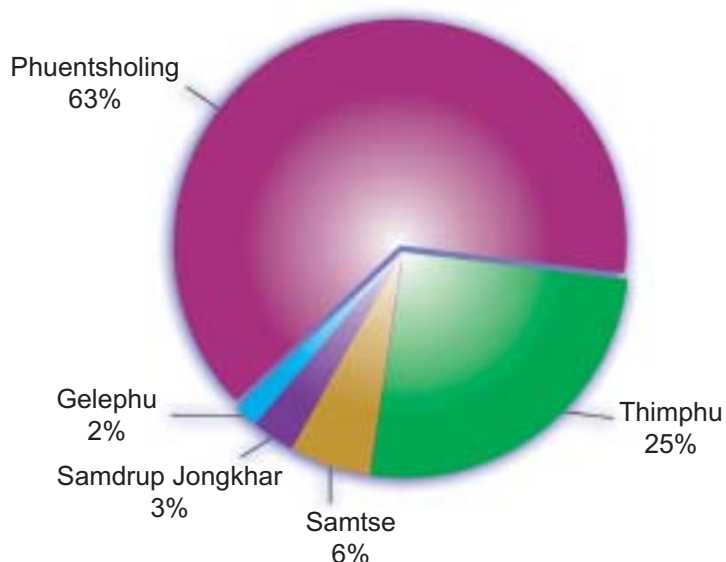
### 10 **Bhutan Carbide Chemical Ltd. (BCCL)**

The CIT collection from BCCL reached Nu. 44.026 million for the year. In the previous year the revenue from this agency recorded a sharp decline due to flood which caused great damage to the business. This year the company has regained its position and recorded an increase in revenue of Nu. 24.4 million (124%) from Nu. 19.6 million in the previous year.



## 5. Revenue by Region (RRCOs)

Regional revenue performance for the fiscal year 2001-2002 is highlighted below. Phuentsholing regional office is the highest contributor covering 63% followed by Thimphu contributing 25%, Samtse 6%, Samdrup Jongkhar 3% and Gelephu 2% to the total 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	1,529.581	773.989	190.301	128.131	66.180	2,688.183
% of Total Regional Revenue	47.3	60.4	65.4	73.4	75.5	53.1
Non-Tax Revenue	1,700.863	507.148	100.663	46.507	21.458	2,376.640
% of Total Regional Revenue	52.7	39.6	34.6	26.6	24.5	46.9
Total Tax & Non-Tax Revenue	3,230.444	1,281.137	290.964	174.638	87.638	5,064.823
% of Total National Revenue *	63.2	25.1	5.7	3.4	1.7	99.1

Figures are based on collections made by regional offices

Interest of loan deposited directly with DBA forms 0.9% of the National Revenue



### Revenue by Region

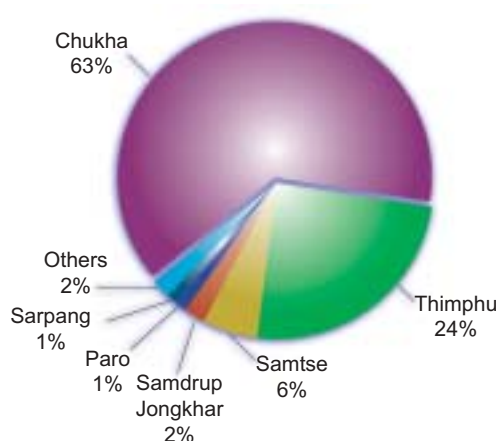
Region	Source of Revenue	FY 2001 - 2002		FY 2000-2001	Achievement to tgt (+/-)		Collection compared to FY 2000-2001 (+/-)	
		Collection	Target	Collection	Nu	%	Nu	%
1	2	3	4	5	6 (3 - 4)	7 (6 of 4)	8 (3-5)	9 (8 of 5)
<b>P/ling</b>	Tax Revenue	1,529.581	1,383.988	1,330.450	145.593	10.52	199.131	14.97
	Non-Tax Rev	1,700.863	1,569.821	1,557.674	131.042	8.35	143.189	9.19
	Total Revenue	3,230.444	2,953.809	2,888.124	276.635	9.37	342.320	11.85
<b>Thimphu</b>	Tax Revenue	773.989	919.901	497.955	(145.912)	(15.86)	276.034	55.43
	Non-Tax Rev	507.148	521.361	722.836	(14.213)	(2.73)	(215.688)	(29.84)
	Total Revenue	1,281.137	1,441.262	1,220.791	(160.125)	(11.11)	60.346	4.94
<b>Samtse</b>	Tax Revenue	190.301	205.057	188.060	(14.756)	(7.20)	2.241	1.19
	Non-Tax Rev	100.663	96.125	91.104	4.538	4.72	9.559	10.49
	Total Revenue	290.964	301.182	279.164	(10.218)	(3.39)	11.800	4.23
<b>S/J</b>	Tax Revenue	128.131	120.699	121.343	7.432	6.16	6.788	5.59
	Non-Tax Rev	46.507	40.210	37.939	6.297	15.66	8.568	22.58
	Total Revenue	174.638	160.909	159.282	13.729	8.53	15.356	9.64
<b>Gelephu</b>	Tax Revenue	66.180	59.858	62.817	6.322	10.56	3.363	5.35
	Non-Tax Rev	21.458	21.267	20.242	0.191	0.90	1.216	6.01
	Total Revenue	87.638	81.125	83.059	6.513	8.03	4.579	5.51
<b>Overall</b>	Tax Revenue	2,688.183	2,689.502	2,200.629	(1,319)	(0.04)	487.554	22.16
	Non-Tax Rev	2,424.980	2,248.785	2,479.570	176.195	7.84	(54.590)	(2.20)
	Total Revenue	5,113.163	4,943.823	4,680.199	169.340	3.43	432.964	9.25

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. Chukha Dzongkhag is the major contributor covering 63% of the national revenue and Thimphu Dzongkhag is the second with 24%, Samtse 6%. The top six Dzongkhag covers 97 % of the total revenue.



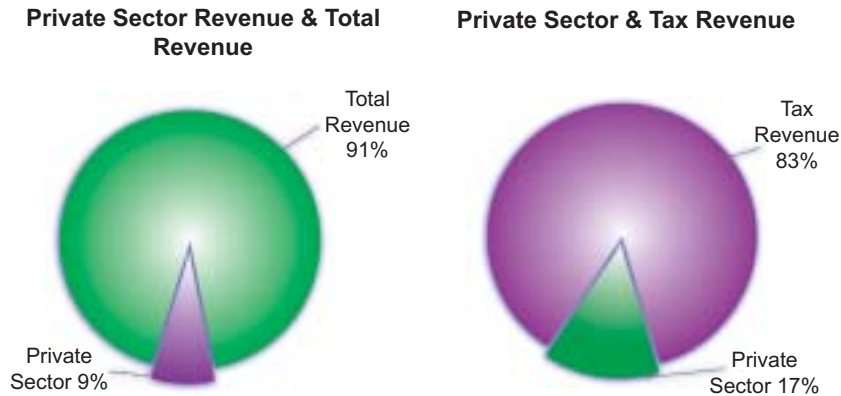
(Nu:In Million)

Rank (2000-2001)	FY (2000-2001)	Dzongkhag	Rank (2001-2002)	FY (2001-2002)	(+)or(-) Nu.	(+) or (-) %	N/Revenue %
1	2,888.124	Chukha	1	3,230.444	342.32	11.85	63.2
2	1,155.429	Thimphu	2	1,203.446	48.017	4.16	23.5
3	279.164	Samtse	3	290.964	11.8	4.23	5.7
4	112.950	S/Jongkhar	4	117.731	4.781	4.23	2.3
5	56.283	Sarpang	5	62.098	5.815	10.33	1.2
6	39.908	Paro	6	53.836	13.928	34.90	1.1
7	22.793	Trashigang	7	26.597	3.804	16.69	0.5
8	13.338	Mongar	8	17.956	4.618	34.62	0.4
9	14.094	W/Phodrang	9	11.198	(2.896)	(20.55)	0.2
10	9.689	Bumthang	10	7.847	(1.842)	(19.01)	0.2
11	6.265	Punakha	11	6.470	0.205	3.27	0.1
13	5.504	Zhemgang	12	6.454	0.95	17.26	0.1
17	3.933	Trashhi Yangtse	13	5.708	1.775	45.13	0.1
12	4.741	Haa	14	5.410	0.669	14.11	0.1
14	5.539	Trongsa	15	4.723	(0.816)	(14.73)	0.1
15	3.369	Lhuentse	16	4.049	0.68	20.18	0.1
16	3.419	Tsirang	17	3.595	0.176	5.15	0.1
19	2.642	Dagana	18	2.921	0.279	10.56	0.1
18	2.900	Pema Gatshel	19	2.597	(0.303)	(10.45)	0.1
20	0.354	Gasa	20	0.779	0.425	120.06	0.0
<b>Total Rev. 4,630.438</b>				<b>5,064.823</b>	<b>434.385</b>	<b>9.38</b>	<b>99.1</b>

The above figures represent collections made by various bank branches under respective Dzongkhag's jurisdiction.

## 7. Private Sector

The revenue from private sector excluding joint sector corporations for the year increased by Nu. 130.5 million from Nu. 320.839 million in the previous year posting revenue growth of 41%. The private sector revenue contributes 17% of the tax revenue and 9% of the total revenue.



### 7.1 Private Sector Revenue

(Nu: In Millions)

Source of Revenue	FY 2000-2001	FY 2001-2002	% growth (+) or (-)
1. Corporate Income Tax	50.154	97.051	93.5
2. Business Income Tax	231.564	317.205	37.0
3. Salary Tax	18.370	15.218	(17.2)
4. Health Contribution	7.598	9.604	26.4
5. Export Tax	13.153	12.294	(6.5)
Total Private Sector Revenue	320.839	451.372	40.7
<b>% of total Tax Revenue</b>	<b>14.6</b>	<b>16.9</b>	
<b>% of total National Revenue</b>	<b>6.9</b>		<b>8.9</b>

#### Corporate Income Tax

The Corporate Income Tax from private sector increased by Nu. 46.9 million (93%) from Nu. 50.15 million in the previous year.

#### Business Income Tax

The collection from Business Income Tax has increased by Nu. 85.6 million from Nu. 231.564 million in the previous year recording a growth of 37% .

#### Salary Tax & Health Contribution from Private Sector

The salary tax declined by Nu. 3.2 million (17%) from Nu.18.370 million in the previous year. This decline is due to revision of exemption threshold from Nu. 48,000 to Nu.100,000 per annum with introduction of PIT. However, health contribution has increased from Nu. 7.598 million to Nu. 9.6 million, recording an increase in revenue of Nu. 2 million.

#### Export Tax

The export tax declined by Nu. 0.9 million from Nu.13.153 million in the previous year. The export tax on cash crop has been lifted from this year as a tax incentive. From next fiscal year, the revenue under this head will show only export tax on timber.



## 8. Top Ten private companies

The contribution of top ten private companies for the year as per their income taxes paid.

Rank	Private Sector/Company	FY 2001-2002
1	BCCL, Phuentsholing	44.026
2	BFAL, Phuentsholing	26.315
3	Tashi Group of Companies, Phuentsholing	16.977
4	Druk Satair Ltd. Samdrup Jongkhar	8.314
5	Lhaki Cement, Samtse	5.469
6	Yarkay Construction Company, Phuentsholing	3.736
7	Bhutan Polymers Co.Ltd, Samtse	3.618
8	Eastern Bhutan Coal Co. Samdrup Jongkhar	3.240
9	Lhaki Construction, Thimphu	1.936
10	Bhutan Engineering Co,Thimphu	1.911



**Overview of domestic revenue performance  
during 8th plan period**

**Revenue & Audit team, Department of Revenue and Customs, HQ.**

Ms Phuntsho Choden, Asst. Director  
Mr. T B. Chhetri, Joint Director  
Mr. Pasang Tshering, Asst. Accountant  
Mr. Tshewang Dorji, Accountant



## 9. Overview of domestic revenue performance during 8<sup>th</sup> plan period

The fiscal year 2001-2002 marks the conclusion of 8<sup>th</sup> five-year Plan. The total revenue collection for the period is Nu. 20,736.128 million which is an increase of Nu.11,683.4 million from the total collection of Nu. 9,052.7 million in the 7<sup>th</sup> plan. It represents a growth of 129%.

The collection exceeded both the initial target and revised target, which was set at Nu. 20.2 billion and Nu.13.5 billion by 0.5 billion and Nu.7.2 billion respectively.

The steady growth in revenue is attributable to the growth in economy, concerted effort made by our regional offices and the strengthening of administrative capacities in the government combined with improved collection system adopted by revenue agencies.

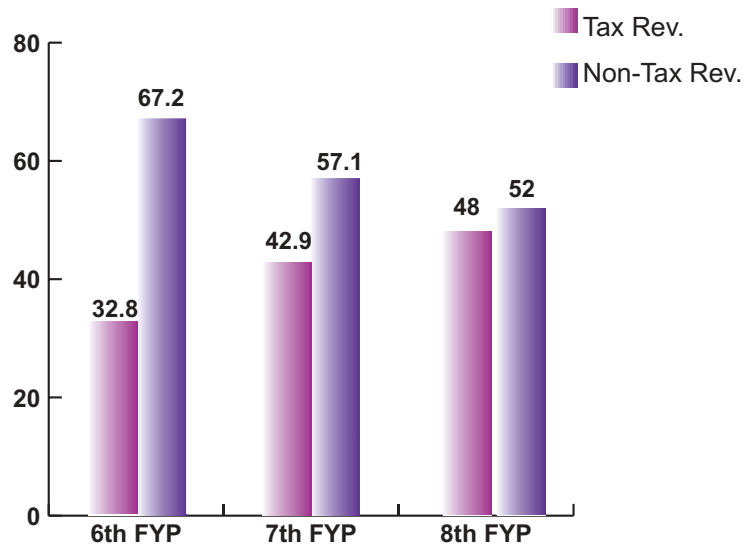
### Revenue Collections in 7<sup>th</sup> Plan and 8<sup>th</sup> Plan

Source of Revenue	7FYP	8FYP	+ or -(Nu)	%(+or -)
<b>A Tax Revenue</b>	<b>3,885.012</b>	<b>9,934.505</b>	<b>6,049.493</b>	<b>155.71</b>
1 Corporate Income Tax	1,167.904	3,893.938	2,726.034	233.41
2 Business Income Tax	200.184	820.049	619.865	309.65
3 Salary Tax	41.075	251.338	210.263	511.90
4 Health Contribution	34.876	94.748	59.872	171.67
5 Royalties	589.402	1,067.350	477.948	81.09
6 Rural Tax	30.245	41.300	11.055	36.55
7 Sales Tax	627.383	1,466.759	839.376	133.79
8 Export tax	44.124	73.642	29.518	66.90
9 Excise Duty	848.850	1,496.365	647.515	76.28
10 Tax on motor Vehicles	115.178	265.191	150.013	130.24
11 Import Duty	105.372	305.843	200.471	190.25
12 Business Prf. Licences	26.196	69.750	43.554	166.26
13 Other Tax revenue	54.223	88.232	34.009	62.72
<b>B Non-Tax revenue</b>	<b>5,167.723</b>	<b>1,0801.623</b>	<b>5,633.9</b>	<b>109.02</b>
1 Admn Fees and charges	229.855	350.93	121.075	52.67
2 Capital revenue	469.249	347.138	(122.111)	(26.02)
3 Revenue from Govt. Deptts	1,404.696	2,231.016	826.32	58.83
4 Dividends	306.253	5,837.14	5,530.887	1805.99
5 Transfer of profits	2,739.074	2,014.747	(724.327)	(26.44)
6 Other Non-Tax Revenue	18.596	20.652	2.056	11.06
<b>Total (A+B)</b>	<b>9,052.735</b>	<b>20,736.128</b>	<b>11,683.393</b>	<b>129.06</b>

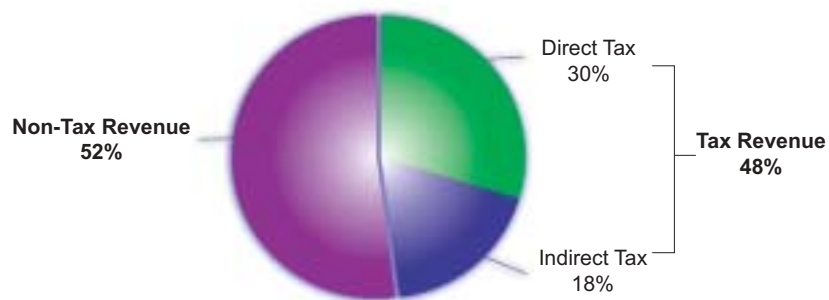


### Review of Tax and Non-tax collection for the 8<sup>th</sup> FYP

Total revenue collection for the period is Nu. 20, 736.128 million comprising Nu. 9,934.505 million from tax collection and Nu.10, 801.623 million non-tax collections. The ratio of tax to non tax revenue has improved markedly over the years from 33:67 in the 6<sup>th</sup> Plan to 43:57 in the 7<sup>th</sup> plan, and then to 48:52 in the 8<sup>th</sup> plan.



### Share of Tax and Non-Tax Revenue for the plan period



The average growth rate in revenue for the period recorded 18% contributing 20 % of GDP. Growth in tax revenue recorded 23.2% (9.6 % of GDP) where as Non-tax is 14% (10.3% of GDP). The coverage of domestic revenue to recurrent expenditure is 11.4% for the entire plan period.

Actual revenue collections for 8<sup>th</sup> FYP

(Nu: In Millions)

Sl. No.	SOURCE OF REVENUE	1997-98 (Actual)	1998-99 (Actual)	1999-2000 (Actual)	2000-2001 (Actual)	2001-2002 (Actual)	Total
<b>A</b>	<b>TAX REVENUE(1 + II )</b>	<b>1,408.349</b>	<b>1,459.566</b>	<b>2,198.864</b>	<b>2,192.172</b>	<b>2,675.554</b>	<b>9,934.505</b>
	<b>Growth Rate</b>	<b>40.1%</b>	<b>3.6%</b>	<b>50.7%</b>	<b>(0.3%)</b>	<b>22.1%</b>	<b>23.2%**</b>
	<b>GDP*</b>	<b>15,563.50</b>	<b>17,894.00</b>	<b>20,455.00</b>	<b>23,322.00</b>	<b>26,695.00</b>	<b>103,929.50</b>
	<b>% of Tax Revenue to GDP</b>	<b>9.05</b>	<b>8.16</b>	<b>10.75</b>	<b>9.40</b>	<b>10.02</b>	<b>9.56</b>
<b>1</b>	<b>Direct Tax (1 to 6)</b>	<b>830.858</b>	<b>913.920</b>	<b>1,273.185</b>	<b>1,524.651</b>	<b>1,626.109</b>	<b>6,168.723</b>
1	Corporate Income Tax	558.976	594.342	833.249	919.538	987.833	3,893.938
2	Business Income Tax	64.592	71.924	134.764	231.564	317.205	820.049
3	Tax on payroll/PIT	24.379	30.805	56.550	65.826	73.778	251.338
5	Health Contribution	13.016	16.292	19.783	22.213	23.444	94.748
6	Royalty	162.303	193.743	221.788	275.255	214.261	1,067.350
7	Rural Tax	7.592	6.814	7.051	10.255	9.588	41.300
<b>II</b>	<b>Indirect Tax (7 to 13)</b>	<b>577.491</b>	<b>545.646</b>	<b>925.679</b>	<b>667.521</b>	<b>1,049.445</b>	<b>3,765.782</b>
1	Bhutan Sales Tax	206.181	224.492	299.878	342.708	393.500	1,466.759
2	Excise Duty	266.223	184.647	470.325	130.273	444.897	1,496.365
3	Export Tax	19.025	19.799	9.371	13.153	12.294	73.642
4	Import Duty	30.918	44.171	57.946	78.288	94.520	305.843
5	Business & Professional Licences	6.410	11.697	12.429	18.530	20.684	69.750
6	Tax Motor Vehicle	34.468	45.155	58.949	60.216	66.403	265.191
7	Other Tax Revenue	14.266	15.685	16.781	24.353	17.147	88.232
<b>B</b>	<b>NON TAX REVENUE (14 TO 19)</b>	<b>1,627.605</b>	<b>2,087.927</b>	<b>2,182.273</b>	<b>2,479.346</b>	<b>2,424.472</b>	<b>10,801.623</b>
	<b>Growth Rate</b>	<b>27%</b>	<b>28%</b>	<b>5%</b>	<b>14%</b>	<b>(2%)</b>	<b>14%**</b>
	<b>GDP</b>	<b>15,563.50</b>	<b>17,894.00</b>	<b>20,455.00</b>	<b>23,322.00</b>	<b>26,695.00</b>	<b>103,929.50</b>
	<b>% of Non Tax Revenue to GDP</b>	<b>10.46</b>	<b>11.67</b>	<b>10.67</b>	<b>10.63</b>	<b>9.08</b>	<b>10.39</b>
1	Transfer of Profits	162.157	526.358	248.193	714.289	363.750	2,014.747
3	Dividends	921.114	970.612	1,222.491	1,296.090	1,426.833	5,837.140
3.1	Chukha	855.638	870.834	1,131.366	1,200.644	1,247.851	5,306.333
3.2	Other Dividend	65.476	99.778	91.125	95.446	178.982	530.807
4	Adms. Fees & Charges	51.546	56.821	71.557	80.708	90.298	350.930
5	Capital Revenue	78.760	86.298	71.360	76.055	34.665	347.138
5.1	Sale of Govt. Properties	54.037	53.993	47.755	46.612	28.214	230.611
5.2	Other capital revenue	24.723	32.305	23.605	29.443	6.451	116.527
6	Revenue from Govt. Deptts.	410.557	445.547	564.413	310.520	499.979	2,231.016
7	Other Non Tax Revenue	3.471	2.291	4.259	1.684	8.947	20.652
	<b>Total Revenue (A+B)</b>	<b>3,035.954</b>	<b>3,547.493</b>	<b>4,381.137</b>	<b>4,671.518</b>	<b>5,100.026</b>	<b>20,736.128</b>
	<b>Growth Rate</b>	<b>33%</b>	<b>17%</b>	<b>23%</b>	<b>7%</b>	<b>9%</b>	<b>18%**</b>
	<b>% of Total Revenue to GDP</b>	<b>19.51</b>	<b>19.83</b>	<b>21.42</b>	<b>20.03</b>	<b>19.10</b>	<b>19.95</b>
	<b>Current Expenditure</b>	<b>2,627.763</b>	<b>3,178.297</b>	<b>3,702.148</b>	<b>4,435.618</b>	<b>4,664.330</b>	<b>18,608.156</b>
	<b>%Revenue to expenditure</b>	<b>115.53</b>	<b>111.62</b>	<b>118.34</b>	<b>105.32</b>	<b>109.34</b>	<b>111.44</b>

\* The GDP at the market price was calculated from the Calendar year to fiscal year by taking the average of the two Calendar years. (used estimated GDP for 2002)

\*\* Average of five years growth rates

\*\*\* Estimated expenditure for 2001-2002



Tenzing Norbu  
Gelephu RRCO



Choyzang Tashi  
Phuentsholing RRCO



Ugen Namgyal  
Samtse RRCO



Karma Loday  
Thimphu RRCO



Jambay Dorji  
Samdrup Jongkhar RRCO

**Regional  
Directors**



**Annexures**



## ANNEXURE I DETAILS OF NATIONAL REVENUE : FY 2001-2002

(Nu: In Millions)

Sl. No	Source of Revenue	2000-2001 (Actual Gross)	Refund (2000- 2001)	2000-2001 (Net Revenue)	2001-2002 (Actual Gross)	Refund (2001- 2002)	2001-2002 (Net Revenue)	Net (+) or (-) Nu.	Net (+) or (-) %	% over Total Revenue
(1)	(2)	(6)	(7)	(8)[6-7]	(6)	(7)	(8)[6-7]	(9)[8-5]	(10)[9of 5]	(11)
<b>A</b>	<b>Tax Revenue</b>	<b>2,200.629</b>	<b>8.457</b>	<b>2,192.172</b>	<b>2,688.183</b>	<b>12.629</b>	<b>2,675.554</b>	<b>483.382</b>	<b>22.05</b>	<b>52.46</b>
<b>I</b>	<b>Direct Tax</b>	<b>1,525.675</b>	<b>1.024</b>	<b>1,524.651</b>	<b>1,626.852</b>	<b>0.743</b>	<b>1,626.109</b>	<b>101.458</b>	<b>6.65</b>	<b>31.88</b>
<b>1</b>	<b>Corporate Income Tax</b>	<b>919.538</b>		<b>919.538</b>	<b>987.833</b>		<b>987.833</b>	<b>68.295</b>	<b>7.43</b>	<b>19.37</b>
1.1	BBPL	0.013		0.013			0.000	(0.013)	(100.00)	0.00
1.2	Bhutan Polythene Co.				1.108		1.108			0.02
1.3	BFAL	1.216		1.216	26.315		26.315	25.099	2064.06	0.52
1.4	PCAL	79.324		79.324	80.891		80.891	1.567	1.98	1.59
1.5	BOB	36.576		36.576	72.926		72.926	36.350	99.38	1.43
1.6	RICB	10.706		10.706	14.896		14.896	4.190	39.14	0.29
1.7	BNB	47.262		47.262	33.526		33.526	(13.736)	(29.06)	0.66
1.8	FDC (BLCL)	8.325		8.325	18.138		18.138	9.813	117.87	0.36
1.9	HDC	0.354		0.354	0.134		0.134	(0.220)		0.00
1.10	BFPL	0.538		0.538	0.823		0.823	0.285	52.97	0.02
1.11	CHPC	617.866		617.866	592.905		592.905	(24.961)	(4.04)	11.63
1.12	FCB	4.973		4.973	2.305		2.305	(2.668)	(53.65)	0.05
1.13	AWP	25.938		25.938	30.196		30.196	4.258	16.42	0.59
1.14	STCB	13.056		13.056	9.062		9.062	(3.994)	(30.59)	0.18
1.15	Bhutan Telecom	25.000		25.000	35.000		35.000	10.000		0.69
1.16	BCCL	19.614		19.614	44.026		44.026	24.412	124.46	0.86
1.17	BTCL	2.005		2.005	0.408		0.408	(1.597)	(79.65)	0.01
1.18	Yangzom Cement	0.573		0.573	0.605		0.605	0.032	5.58	0.01
1.19	Eastern Bhutan Coal Co.	4.558		4.558	3.240		3.240	(1.318)	(28.92)	0.06
1.20	Lhaki Cement	4.740		4.740	5.469		5.469	0.729	15.38	0.11
1.21	Druk Petroleum	0.144		0.144	0.085		0.085	(0.059)		0.00
1.22	Druk Satair Ltd.	9.577		9.577	8.314		8.314	(1.263)	(13.19)	0.16
1.23	Etho Metho Tours & Treks	0.237		0.237	0.645		0.645	0.408	172.15	0.01
1.24	Bhutan Packers Co. Ltd.				2.716		2.716			0.05
1.25	Other Corporations	6.943		6.943	4.100		4.100	(2.843)	(40.95)	0.08
<b>2</b>	<b>Business Income Tax</b>	<b>231.954</b>	<b>0.390</b>	<b>231.564</b>	<b>317.868</b>	<b>0.663</b>	<b>317.205</b>	<b>85.641</b>	<b>36.98</b>	<b>6.22</b>
2.1	BIT	61.038	0.044	60.994	91.913	0.138	91.775	30.781	50.47	1.80
2.2	Contractor Tax	166.604	0.346	166.258	223.503	0.525	222.978	56.720	34.12	4.37
2.3	Tourism (withholding Tax)	4.312		4.312	2.452		2.452	(1.860)	(43.14)	0.05
<b>3</b>	<b>Tax on Payroll/PIT</b>	<b>65.845</b>	<b>0.019</b>	<b>65.826</b>	<b>73.778</b>	<b>0.000</b>	<b>73.778</b>	<b>7.952</b>	<b>12.08</b>	<b>1.45</b>
3.1	Salary Tax	65.524	0.019	65.505	43.872		43.872	(21.633)	(33.02)	0.86
3.2	PIT			0.000	29.746		29.746	29.746		0.58
3.3	Goongda Woola	0.321		0.321	0.160		0.160	(0.161)		0.00
<b>4</b>	<b>Health Contribution</b>	<b>22.215</b>	<b>0.002</b>	<b>22.213</b>	<b>23.444</b>		<b>23.444</b>	<b>1.231</b>	<b>5.54</b>	<b>0.46</b>
<b>5</b>	<b>Royalties</b>	<b>275.868</b>	<b>0.613</b>	<b>275.255</b>	<b>214.341</b>	<b>0.080</b>	<b>214.261</b>	<b>(60.994)</b>	<b>(22.16)</b>	<b>4.20</b>
5.1	Forestry pdts	44.462	0.345	44.117	38.268	0.080	38.188	(5.929)	(13.44)	0.75
5.2	Mines & Minerals	38.689	0.268	38.421	42.972		42.972	4.551	11.85	0.84
5.3	Tourism	191.864		191.864	132.706		132.706	(59.158)	(30.83)	2.60
5.4	Bus Transport			0.000	0.395		0.395	0.395		0.01
5.5	Govt. workshop	0.853		0.853			0.000	(0.853)	(100.00)	0.00
<b>6</b>	<b>Rural Tax</b>	<b>10.255</b>		<b>10.255</b>	<b>9.588</b>		<b>9.588</b>	<b>(0.667)</b>	<b>(6.50)</b>	<b>0.19</b>
6.1	Land Tax	8.473		8.473	7.428		7.428	(1.045)	(12.33)	0.15
6.2	House Tax	0.842		0.842	1.219		1.219	0.377	44.77	0.02
6.3	Cattle Tax	0.447		0.447	0.487		0.487	0.040	8.95	0.01
6.4	Grazing Licence Fee	0.493		0.493	0.454		0.454	(0.039)	(7.91)	0.01
<b>II</b>	<b>Indirect Tax</b>	<b>674.954</b>	<b>7.433</b>	<b>667.521</b>	<b>1,061.331</b>	<b>11.886</b>	<b>1,049.445</b>	<b>381.924</b>	<b>57.22</b>	<b>20.58</b>
<b>7</b>	<b>Bhutan Sales Tax</b>	<b>348.514</b>	<b>5.806</b>	<b>342.708</b>	<b>401.449</b>	<b>7.949</b>	<b>393.500</b>	<b>50.792</b>	<b>14.82</b>	<b>7.72</b>
7.1	BST on goods & commodities	265.616	5.227	260.389	306.129	6.414	299.715	39.326	15.10	5.88
7.2	BST on petroleum Pdts.	31.375	0.579	30.796	42.930	1.535	41.395	10.599	34.42	0.81
7.3	BST on Hotels	14.427		14.427	18.907		18.907	4.480	31.05	0.37
7.4	Depot Surcharge on petroleum pdts.	37.096		37.096	33.483		33.483	(3.613)	(9.74)	0.66
<b>8</b>	<b>Export Tax</b>	<b>13.554</b>	<b>0.401</b>	<b>13.153</b>	<b>13.160</b>	<b>0.866</b>	<b>12.294</b>	<b>(0.859)</b>	<b>(6.53)</b>	<b>0.24</b>
8.1	Cash crops	11.554	0.401	11.153	12.412	0.866	11.546	0.393	3.52	0.23
8.2	Timbers	2.000		2.000	0.748		0.748	(1.252)	(62.60)	0.01
<b>9</b>	<b>Excise Duty</b>	<b>130.273</b>		<b>130.273</b>	<b>446.995</b>	<b>2.098</b>	<b>444.897</b>	<b>314.624</b>	<b>241.51</b>	<b>8.72</b>
9.1	Distillery pdts.	125.856		125.856	116.444	2.098	114.346	(11.510)	(9.15)	2.24
9.2	Domestic & Industrial pdts.	4.417		4.417	3.951		3.951	(0.466)	(10.55)	0.08
9.3	Excise duty refund from GOI			0.000	326.600		326.600	326.600		6.40



(Nu: In Millions)

Sl. No	Source of Revenue	2000-2001 (Actual Gross)	Refund (2000-2001)	2000-2001 (Net Revenue)	2001-2002 (Actual Gross)	Refund (2001-2002)	2001-2002 (Net Revenue)	Net (+) or (-) Nu.	Net (+) or (-) %	% over Total Revenue
<b>10</b>	<b>Motor Vehicle Tax</b>	<b>60.219</b>	<b>0.003</b>	<b>60.216</b>	<b>66.406</b>	<b>0.003</b>	<b>66.403</b>	<b>6.187</b>	<b>10.27</b>	<b>1.30</b>
<b>11</b>	<b>Import Duty</b>	<b>79.511</b>	<b>1.223</b>	<b>78.288</b>	<b>95.490</b>	<b>0.970</b>	<b>94.520</b>	<b>16.232</b>	<b>20.73</b>	<b>1.85</b>
11.1	Drinks & Food stuffs	0.455		0.455	0.403		0.403	(0.052)	(11.43)	0.01
11.2	Vehicles	3.425		3.425	0.314		0.314	(3.111)	(90.83)	0.01
11.3	Goods & Commodities	75.631	1.223	74.408	90.822	0.970	89.852	15.444	20.76	1.76
11.4	Fines: Customs Duty				3.951		3.951			0.08
<b>12</b>	<b>Business &amp; Prof. Licences</b>	<b>18.530</b>		<b>18.530</b>	<b>20.684</b>		<b>20.684</b>	<b>2.154</b>	<b>11.62</b>	<b>0.41</b>
<b>13</b>	<b>Other Tax Revenue</b>	<b>24.353</b>		<b>24.353</b>	<b>17.147</b>		<b>17.147</b>	<b>(7.206)</b>	<b>(29.59)</b>	<b>0.34</b>
13.1	Amusement Tax	3.135		3.135	1.722		1.722	(1.413)	(45.07)	0.03
13.2	Foreign Travel Tax (Airport)	5.277		5.277	5.03		5.030	(0.247)	(4.68)	0.10
13.3	Sale of Revenue Stamps	2.620		2.620	2.799		2.799	0.179	6.83	0.05
13.4	Municipal Tax	5.026		5.026	7.263		7.263	2.237	44.51	0.14
13.5	Other Tax Revenue	8.295		8.295	0.333		0.333	(7.962)	(95.99)	0.01
<b>B</b>	<b>Non-Tax Revenue</b>	<b>2,479.570</b>	<b>0.224</b>	<b>2,479.346</b>	<b>2,424.980</b>	<b>0.508</b>	<b>2,424.472</b>	<b>(54.874)</b>	<b>(2.21)</b>	<b>47.54</b>
<b>14</b>	<b>Admns. Fees &amp; charges</b>	<b>80.932</b>	<b>0.224</b>	<b>80.708</b>	<b>90.434</b>	<b>0.136</b>	<b>90.298</b>	<b>9.590</b>	<b>11.88</b>	<b>1.77</b>
14.1	Judiciary Fees & Charges	5.780	0.072	5.708	7.436		7.436	1.728	30.27	0.15
14.2	House Rent	43.317	0.002	43.315	43.401		43.401	0.086	0.20	0.85
14.3	Hire Charges	1.332	0.150	1.182	8.478	0.136	8.342	7.160	605.75	0.16
14.4	Rural life insurance				11.909		11.909			0.23
14.5	Passport & Visa fee				8.333		8.333			0.16
14.6	other adms. Fees & charges	30.503		30.503	10.877		10.877	(19.626)	(64.34)	0.21
<b>15</b>	<b>Capital Revenue</b>	<b>76.055</b>		<b>76.055</b>	<b>34.933</b>	<b>0.268</b>	<b>34.665</b>	<b>(41.390)</b>	<b>(54.42)</b>	<b>0.68</b>
15.1	Sale of Govt. Properties & assets	46.612		46.612	28.482	0.268	28.214	(18.398)	(39.47)	0.55
15.2	Sale of seized cash crops	0.206		0.206	2.515		2.515	2.309	1120.87	0.05
15.3	Coal Mine bid value	1.73		1.730	1.153		1.153	(0.577)	(33.35)	0.02
15.4	Gypsum Mine bid value	2.670		2.670	1.903		1.903	(0.767)	(28.73)	0.04
15.5	Stone & Boulder sale Proceeds				0.075		0.075			0.00
15.5	Timber Plantation & Thinning	0.485		0.485			0.000	(0.485)	(100.00)	0.00
15.6	Sale of RICB shares	24.352		24.352			0.000	(24.352)		0.00
15.7	Other Capital Revenue				0.805		0.805			0.02
<b>16</b>	<b>Revenue from Govt. Depts.</b>	<b>310.520</b>		<b>310.520</b>	<b>500.083</b>	<b>0.104</b>	<b>499.979</b>	<b>189.459</b>	<b>61.01</b>	<b>9.80</b>
16.1	Telecom & wireless	0.149		0.149	0.003	0.065	(0.062)	(0.211)	(141.61)	0.00
16.2	PWD (Mechanical Cell)	0.039		0.039			0.000	(0.039)	(100.00)	0.00
16.3	Municipal Revenue (Works & Housing)	5.661		5.661	6.631		6.631	0.970	17.13	0.13
16.4	Animal Husbandry	6.115		6.115	7.711		7.711	1.596	26.10	0.15
16.5	Agriculture	11.472		11.472	13.676		13.676	2.204	19.21	0.27
16.6	Div. of Power	268.224		268.224	382.133		382.133	113.909	42.47	7.49
16.7	Industrial Shed Rental (Trade & Industry)	3.720		3.720	3.511		3.511	(0.209)	(5.62)	0.07
16.8	Education	1.865		1.865	3.423		3.423	1.558	83.54	0.07
16.9	Health	3.889		3.889	3.515		3.515	(0.374)	(9.62)	0.07
16.10	Registration	4.277		4.277	5.807		5.807	1.530	35.77	0.11
16.12	Div. of Roads	1.874		1.874	0.924		0.924	(0.950)	(50.69)	0.02
16.13	Div. of Survey	0.624		0.624	71.525	0.039	71.486	70.862	11356.09	1.40
16.14	Radio Spectrum Management Unit (MOC)	2.611		2.611	1.224		1.224	(1.387)	(53.12)	0.02
<b>17</b>	<b>Dividend</b>	<b>1,296.090</b>		<b>1,296.090</b>	<b>1,426.833</b>		<b>1,426.833</b>	<b>130.743</b>	<b>10.09</b>	<b>27.98</b>
17.1	BOB	24.000		24.000	24.000		24.000	0.000	0.00	0.47
17.2	PCAL	48.371		48.371	48.534		48.534	0.163	0.34	0.95
17.3	FCB	4.500		4.500	3.000		3.000	(1.500)	(33.33)	0.06
17.4	RICB			0.000	3.094		3.094	3.094		0.06
17.5	FSD(BLCL)	6.000		6.000	30.000		30.000	24.000		0.59
17.6	CHPC	1,200.644		1,200.644	1,247.851		1,247.851	47.207	3.93	24.47
17.7	BNB	8.099		8.099	8.099		8.099	0.000	0.00	0.16
17.8	BFAL			0.000	5.625		5.625	5.625		0.11
17.9	STCB	3.060		3.060	6.630		6.630	3.570		0.13
17.10	BTCL	0.279		0.279			0.000	(0.279)		0.00
17.11	BBPL	1.137		1.137			0.000	(1.137)		0.00
17.12	Bhutan Telecom				40.000		40.000			0.78
17.13	AWP				10.000		10.000			0.20
<b>18</b>	<b>Transfer of Profits</b>	<b>714.289</b>		<b>714.289</b>	<b>363.750</b>		<b>363.750</b>	<b>(350.539)</b>	<b>(49.08)</b>	<b>7.13</b>
18.1	Bhutan Lottery	101.800		101.800	107.103		107.103	5.303	5.21	2.10
18.2	RMA	561.546		561.546	206.216		206.216	(355.330)	(63.28)	4.04
18.3	Interest on loan to corpns.	49.761		49.761	48.340		48.340	(1.421)	(2.86)	0.95
18.4	Transfer of fund from Public & Joint Sector			0.452		0.452			0.01	
18.5	Special Drawing Rights	1.182		1.182	1.639		1.639	0.457		0.03
<b>19</b>	<b>Other Non-Tax Revenue</b>	<b>1.684</b>		<b>1.684</b>	<b>8.947</b>		<b>8.947</b>	<b>7.263</b>	<b>431.29</b>	<b>0.18</b>
<b>Total Revenue (A+B)</b>		<b>4,680.199</b>	<b>8.681</b>	<b>4,671.518</b>	<b>5,113.163</b>	<b>13.137</b>	<b>5,100.026</b>	<b>428.508</b>	<b>9.17</b>	<b>100.00</b>



## ANNEXURE II REVENUE PERFORMANCE BY REGION : FY 2001-2002

### Regional Revenue & Customs Office: Phuentsholing

(Nu: In Millions)

Sl. No.	Source of Revenue	FY 2001-2002		FY 2000-2001	Acheivement to Target		Collection compared to 2000-2001 (+) 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)
<b>A</b>	<b>Tax Revenue</b>	<b>1,529.581</b>	<b>1,383.988</b>	<b>1,330.450</b>	<b>145.593</b>	<b>10.52</b>	<b>199.131</b>	<b>14.97</b>
<b>I</b>	<b>Direct Tax</b>	<b>1,025.965</b>	<b>866.505</b>	<b>888.021</b>	<b>159.460</b>	<b>18.40</b>	<b>137.944</b>	<b>15.53</b>
<b>1</b>	<b>Corporate Income Tax</b>	<b>769.754</b>	<b>676.296</b>	<b>711.159</b>	<b>93.458</b>	<b>13.82</b>	<b>58.595</b>	<b>8.24</b>
1.1	BBPL		4.572	0.013	(4.572)	(100.00)	(0.013)	(100.00)
1.2	BFAL	26.315	13.850	1.216	12.465	90.00	25.099	2064.06
1.3	Bhutan Polythene Co.	1.108	0.550	0.505	0.558	101.45	0.603	119.41
1.4	BOB	72.926	30.000	36.576	42.926	143.09	36.350	99.38
1.5	RICB	14.896	11.595	10.712	3.301	28.47	4.184	39.06
1.6	CHPC	592.905	545.804	617.866	47.101	8.63	(24.961)	(4.04)
1.7	FCB	2.305	5.421	4.973	(3.116)	(57.48)	(2.668)	(53.65)
1.8	AWP	5.579	4.770	6.029	0.809	16.96	(0.450)	(7.46)
1.9	STCB	9.062	2.978	13.056	6.084	204.30	(3.994)	(30.59)
1.10	BCCL	44.026	45.000	19.614	(0.974)	(2.16)	24.412	124.46
1.11	Druk Petroleum	0.085	0.157	0.144	(0.072)	(45.86)	(0.059)	(40.97)
1.12	Other Corporations /Enterprises/Fines	0.547	11.599	0.455	(11.052)	(95.28)	0.092	20.22
<b>2</b>	<b>Business Income Tax</b>	<b>196.358</b>	<b>135.460</b>	<b>124.275</b>	<b>60.898</b>	<b>44.96</b>	<b>72.083</b>	<b>58.00</b>
2.1	BIT	61.345	33.682	30.901	27.663	82.13	30.444	98.52
2.2	Contractor Tax	135.013	101.778	93.374	33.235	32.65	41.639	44.59
<b>3</b>	<b>Tax on Payroll/PIT</b>	<b>18.292</b>	<b>16.485</b>	<b>16.162</b>	<b>1.807</b>	<b>10.96</b>	<b>2.130</b>	<b>13.18</b>
3.1	Salary Tax	10.739	16.485	16.162	(5.746)	(34.86)	(5.423)	(33.55)
3.2	PIT	7.553			7.553		7.553	
<b>4</b>	<b>Health Contribution</b>	<b>6.248</b>	<b>6.178</b>	<b>6.057</b>	<b>0.070</b>	<b>1.13</b>	<b>0.191</b>	<b>3.15</b>
<b>5</b>	<b>Royalties</b>	<b>34.887</b>	<b>31.508</b>	<b>29.613</b>	<b>3.379</b>	<b>10.72</b>	<b>5.274</b>	<b>17.81</b>
5.1	Forestry pdts	6.272	5.494	5.747	0.778	14.16	0.525	9.14
5.2	Mines & Minerals	28.615	26.014	23.866	2.601	10.00	4.749	19.90
<b>6</b>	<b>Rural Tax</b>	<b>0.426</b>	<b>0.578</b>	<b>0.755</b>	<b>(0.152)</b>	<b>(26.30)</b>	<b>(0.329)</b>	<b>(43.58)</b>
6.1	Land Tax	0.280	0.404	0.570	(0.124)	(30.69)	(0.290)	(50.88)
6.2	House Tax	0.037	0.042	0.040	(0.005)	(11.90)	(0.003)	(7.50)
6.3	Cattle Tax	0.034	0.023	0.036	0.011	47.83	(0.002)	(5.56)
6.4	Grazing Licence Fee	0.075	0.109	0.109	(0.034)	(31.19)	(0.034)	(31.19)
<b>II</b>	<b>Indirect Tax</b>	<b>503.616</b>	<b>517.483</b>	<b>442.429</b>	<b>(13.867)</b>	<b>(2.68)</b>	<b>61.187</b>	<b>13.83</b>
<b>7</b>	<b>Bhutan Sales Tax</b>	<b>323.492</b>	<b>342.292</b>	<b>279.425</b>	<b>(18.800)</b>	<b>(5.49)</b>	<b>44.067</b>	<b>15.77</b>
7.1	BST on goods & commodities	266.379	294.608	233.373	(28.229)	(9.58)	33.006	14.14
7.2	BST on petroleum Pdts.	29.910	15.382	17.978	14.528	94.45	11.932	66.37
7.3	BST on Hotels	3.772	3.239	2.955	0.533	16.46	0.817	27.65
7.4	BST on Cable TV, Cinema & fine	1.399			1.399		1.399	
7.5	Depot Surcharge on petroleum pdts.	22.032	29.063	25.119	(7.031)	(24.19)	(3.087)	(12.29)
<b>8</b>	<b>Export Tax</b>	<b>7.527</b>	<b>6.101</b>	<b>7.742</b>	<b>1.426</b>	<b>23.37</b>	<b>(0.215)</b>	<b>(2.78)</b>
8.1	Cash crops	6.887	4.221	5.861	2.666	63.16	1.026	17.51
8.2	Timbers	0.640	1.880	1.881	(1.240)	(65.96)	(1.241)	(65.98)
<b>9</b>	<b>Excise Duty</b>	<b>50.586</b>	<b>58.198</b>	<b>53.652</b>	<b>(7.612)</b>	<b>(13.08)</b>	<b>(3.066)</b>	<b>(5.71)</b>
9.1	Distillery pdts.	46.683	53.669	49.238	(6.986)	(13.02)	(2.555)	(5.19)
9.2	Domestic & Industrial pdts.	3.903	4.529	4.414	(0.626)	(13.82)	(0.511)	(11.58)
<b>10</b>	<b>Motor Vehicle Tax</b>	<b>27.487</b>	<b>28.499</b>	<b>26.146</b>	<b>(1.012)</b>	<b>(3.55)</b>	<b>1.341</b>	<b>5.13</b>
<b>11</b>	<b>Import Duty</b>	<b>87.094</b>	<b>74.776</b>	<b>68.602</b>	<b>12.318</b>	<b>16.47</b>	<b>18.492</b>	<b>26.96</b>
11.1	Customs duty on imported goods/commodities	86.989	71.043	65.177	15.946	22.45	21.812	33.47



(Nu: In Millions)

Sl. No.	Source of Revenue	FY 2001-2002		FY 2000-2001	Acheivement to Target		Collection compared to 2000-2001 (+) or (-)	
		Collection	Target	Actual	Nu	%	Nu	%
11.2	Customs Duty on Imported Vehicles	0.105	3.733	3.425	(3.628)	(97.19)	(3.320)	(96.93)
<b>12</b>	<b>Business &amp; Prof. Licences</b>	<b>3.531</b>	<b>3.936</b>	<b>3.611</b>	<b>(0.405)</b>	<b>(10.29)</b>	<b>(0.080)</b>	<b>(2.22)</b>
<b>13</b>	<b>Other Tax Revenue</b>	<b>3.899</b>	<b>3.681</b>	<b>3.251</b>	<b>0.218</b>	<b>5.92</b>	<b>0.648</b>	<b>19.93</b>
13.1	Amusement Tax	0.651	1.660	1.480	(1.009)	(60.78)	(0.829)	(56.01)
13.2	Municipal Tax	3.184	1.852	1.752	1.332	71.92	1.432	81.74
13.3	Other Tax Revenue & Fine and Penalty	0.064	0.169	0.019	(0.105)	(62.13)	0.045	236.84
<b>B</b>	<b>Non -Tax Revenue</b>	<b>1,700.863</b>	<b>1,569.821</b>	<b>1,557.674</b>	<b>131.042</b>	<b>8.35</b>	<b>143.189</b>	<b>9.19</b>
<b>14</b>	<b>Admns. Fees &amp; charges</b>	<b>12.012</b>	<b>12.328</b>	<b>11.804</b>	<b>(0.316)</b>	<b>(2.56)</b>	<b>0.208</b>	<b>1.76</b>
14.1	Judiciary Fees & Charges	1.487	0.767	0.704	0.720	93.87	0.783	111.22
14.2	House Rent	7.532	8.081	6.978	(0.549)	(6.79)	0.554	7.94
14.3	Hire Charges	0.116	0.302	0.029	(0.186)	(61.59)	0.087	300.00
14.4	Other admns. Fees & charges	2.877	3.178	4.093	(0.301)	(9.47)	(1.216)	(29.71)
<b>15</b>	<b>Capital Revenue</b>	<b>2.540</b>	<b>0.217</b>	<b>24.569</b>	<b>2.323</b>	<b>1070.51</b>	<b>(22.029)</b>	<b>(89.66)</b>
15.1	Building/Materials Auctioned	2.025		0.005	2.025		2.020	40400.00
15.2	Tender Documents/Other Capital Revenue	0.515	0.217	0.212	0.298	137.33	0.303	142.92
15.3	Sale Proceeds of RICB shares			24.352			(24.352)	(100.00)
<b>16</b>	<b>Revenue from Govt. Depts.</b>	<b>278.946</b>	<b>255.375</b>	<b>186.114</b>	<b>23.571</b>	<b>9.23</b>	<b>92.832</b>	<b>49.88</b>
16.1	Municipal Revenue (Works & Housing)	0.596	0.880	0.599	(0.284)	(32.27)	(0.003)	(0.50)
16.2	Animal Husbandry	0.249	0.212	0.225	0.037	17.45	0.024	10.67
16.3	Div. of Power	274.840	250.470	181.607	24.370	9.73	93.233	51.34
16.4	Industrial Shed Rental (Trade & Industry)	1.797	1.859	1.859	(0.062)	(3.34)	(0.062)	(3.34)
16.5	Education	0.223	0.372	0.341	(0.149)	(40.05)	(0.118)	(34.60)
16.6	Health	0.413	0.521	0.482	(0.108)	(20.73)	(0.069)	(14.32)
16.7	Registration	0.828	1.061	0.973	(0.233)	(21.96)	(0.145)	(14.90)
16.8	Telecom			0.028				
<b>17</b>	<b>Dividends</b>	<b>1,300.200</b>	<b>1,190.896</b>	<b>1,233.341</b>	<b>109.304</b>	<b>9.18</b>	<b>66.859</b>	<b>5.42</b>
17.1	BOB	24.000	24.000	24.000				
17.2	BBPL		2.465	1.137	(2.465)	(100.00)	(1.137)	(100.00)
17.3	FCB	3.000	4.500	4.500	(1.500)	(33.33)	(1.500)	(33.33)
17.4	RICB	3.094	3.186		(0.092)	(2.89)	3.094	
17.5	CHPC	1,247.851	1,147.790	1,200.644	100.061	8.72	47.207	3.93
17.6	BFAL	5.625	5.620		0.005	0.09	5.625	
17.7	STCB	6.630	3.335	3.060	3.295	98.80	3.570	116.67
17.8	AWP	10.000			10.000			
<b>18</b>	<b>Transfer of Profits</b>	<b>107.103</b>	<b>110.962</b>	<b>101.800</b>	<b>(3.859)</b>	<b>(3.48)</b>	<b>5.303</b>	<b>5.21</b>
18.1	Bhutan Lottery	107.103	110.962	101.800	(3.859)	(3.48)	5.303	5.21
<b>19</b>	<b>Other Non-Tax Revenue</b>	<b>0.062</b>	<b>0.043</b>	<b>0.046</b>	<b>0.019</b>	<b>44.19</b>	<b>0.016</b>	<b>34.78</b>
19.1	Other Non-Tax Revenue		0.043	0.023	(0.043)	(100.00)	(0.023)	(100.00)
19.2	Recovery of outanding, Loans, Veh.Loan etc.	0.062		0.023	0.062		0.039	169.57
<b>Total Revenue (A+B)</b>		<b>3,230.444</b>	<b>2,953.809</b>	<b>2,888.124</b>	<b>276.635</b>	<b>9.37</b>	<b>342.320</b>	<b>11.85</b>



## Regional Revenue &amp; Customs office: Thimphu

(Nu: In Millions)

Sl. No.	Source of Revenue	FY 2001-2002		FY 2000-2001	Acheivement to Target		Collection compared to 2000-2001 (+) 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)
<b>A</b>	<b>Tax Revenue</b>	<b>773.989</b>	<b>919.901</b>	<b>497.955</b>	<b>(145.912)</b>	<b>(15.86)</b>	<b>276.034</b>	<b>55.43</b>
<b>I</b>	<b>Direct Tax</b>	<b>356.770</b>	<b>458.961</b>	<b>407.382</b>	<b>(102.191)</b>	<b>(22.27)</b>	<b>(50.612)</b>	<b>(12.42)</b>
<b>1</b>	<b>Corporate Income Tax</b>	<b>93.553</b>	<b>114.345</b>	<b>87.590</b>	<b>(20.792)</b>	<b>(18.18)</b>	<b>5.963</b>	<b>6.81</b>
1.1	FDC	18.138	5.001	8.325	13.137	262.69	9.813	117.87
1.2	HDC	0.134		0.354	0.134		(0.220)	(62.15)
1.3	AWP	2.216	2.282	2.094	(0.066)	(2.89)	0.122	5.83
1.4	BTCL	0.408	2.053	2.005	(1.645)	(80.13)	(1.597)	(79.65)
1.5	Etho Metho Tours & Treks	0.645		0.237	0.645		0.408	172.15
1.6	BNB	33.526	28.185	47.262	5.341	18.95	(13.736)	(29.06)
1.7	Bhutan Telecom	35.473	67.476	25.000	(32.003)	(47.43)	10.473	41.89
1.8	Kuensel Corporation	0.150			0.150		0.150	
1.9	Bhutan Engineering Co.	0.666			0.666		0.666	
1.1	Gangri Tours and Treks	1.162			1.162		1.162	
1.9	Other Collections under CIT	1.035	9.348	2.313	(8.313)	(88.93)	(1.278)	(55.25)
<b>2</b>	<b>Business Income Tax</b>	<b>64.325</b>	<b>66.140</b>	<b>60.595</b>	<b>(1.815)</b>	<b>(2.74)</b>	<b>3.730</b>	<b>6.16</b>
2.1	BIT	14.620	19.004	17.421	(4.384)	(23.07)	(2.801)	(16.08)
2.2	Contractor Tax	47.253	42.363	38.862	4.890	11.54	8.391	21.59
2.3	Withholding Tax	2.452	4.773	4.312	(2.321)	(48.63)	(1.860)	(43.14)
<b>3</b>	<b>Tax on Payroll/PIT</b>	<b>35.991</b>	<b>33.625</b>	<b>32.961</b>	<b>2.366</b>	<b>7.04</b>	<b>3.030</b>	<b>9.19</b>
3.1	Salary Tax	24.185	33.625	32.961	(9.440)	(28.07)	(8.776)	(26.63)
3.2	PIT	11.806			11.806		11.806	
3.3	Goongda Woola							
<b>4</b>	<b>Health Contribution</b>	<b>10.326</b>	<b>10.142</b>	<b>9.952</b>	<b>0.184</b>	<b>1.81</b>	<b>0.374</b>	<b>3.76</b>
<b>5</b>	<b>Royalties</b>	<b>147.940</b>	<b>231.782</b>	<b>210.548</b>	<b>(83.842)</b>	<b>(36.17)</b>	<b>(62.608)</b>	<b>(29.74)</b>
5.1	Forestry pdts	14.839	19.389	17.788	(4.550)	(23.47)	(2.949)	(16.58)
5.2	Mines & Minerals			0.044			(0.044)	(100.00)
5.3	Tourism	132.706	212.393	191.864	(79.687)	(37.52)	(59.158)	(30.83)
5.4	Govt. workshop	0.395		0.852	0.395		(0.457)	(53.64)
<b>6</b>	<b>Rural Tax</b>	<b>4.635</b>	<b>2.927</b>	<b>5.736</b>	<b>1.708</b>	<b>58.35</b>	<b>(1.101)</b>	<b>(19.19)</b>
6.1	Land Tax	3.953	0.363	5.202	3.590	988.98	(1.249)	(24.01)
6.2	House Tax	0.547	2.363	0.333	(1.816)	(76.85)	0.214	64.26
6.3	Cattle Tax	0.093	0.146	0.146	(0.053)	(36.30)	(0.053)	(36.30)
6.4	Grazing Licence Fee	0.042	0.055	0.055	(0.013)	(23.64)	(0.013)	(23.64)
<b>II</b>	<b>Indirect Tax</b>	<b>417.219</b>	<b>460.940</b>	<b>90.573</b>	<b>(43.721)</b>	<b>(9.49)</b>	<b>326.646</b>	<b>360.64</b>
<b>7</b>	<b>Bhutan Sales Tax</b>	<b>14.528</b>	<b>14.487</b>	<b>13.140</b>	<b>0.041</b>	<b>0.28</b>	<b>1.388</b>	<b>10.56</b>
7.1	BST on goods & commodities	2.923	2.344	2.208	0.579	24.70	0.715	32.38
7.2	BST on Hotels	10.457	12.143	10.910	(1.686)	(13.88)	(0.453)	(4.15)
7.3	BST on Cable TV & Cinema	1.148		0.022	1.148		1.126	5,118.18
<b>8</b>	<b>Excise Duty</b>	<b>344.530</b>	<b>387.310</b>	<b>16.439</b>	<b>(42.780)</b>	<b>(11.05)</b>	<b>328.091</b>	<b>1,995.81</b>
9.1	Distillery pdts.	14.751	17.918	16.438	(3.167)	(17.67)	(1.687)	(10.26)
9.2	Domestic & Industrial pdts.	0.001		0.001	0.001			
9.3	Excise duty refund from GOI	326.600	369.392		(42.792)	(11.58)	326.600	
9.4	Liquor shop auction fee	3.178			3.178		3.178	
<b>10</b>	<b>Motor Vehicle Tax</b>	<b>27.722</b>	<b>25.750</b>	<b>23.219</b>	<b>1.972</b>	<b>7.66</b>	<b>4.503</b>	<b>19.39</b>
<b>11</b>	<b>Import Duty</b>	<b>8.394</b>	<b>11.432</b>	<b>10.909</b>	<b>(3.038)</b>	<b>(26.57)</b>	<b>(2.515)</b>	<b>(23.05)</b>
11.1	Drinks & Food stuffs	0.403	1.480	0.013	(1.077)	(72.77)	0.390	3,000.00
11.2	Other Customs duty & fines	7.991	9.952	10.896	(1.961)	(19.70)	(2.905)	(26.66)
<b>12</b>	<b>Business &amp; Prof. Licences</b>	<b>11.937</b>	<b>10.686</b>	<b>9.804</b>	<b>1.251</b>	<b>11.71</b>	<b>2.133</b>	<b>21.76</b>





(Nu: In Millions)

Sl. No.	Source of Revenue	FY 2001-2002		FY 2000-2001	Acheivement to Target		Collection compared to 2000-2001 (+) or (-)	
		Collection	Target	Actual	Nu	%	Nu	%
<b>13</b>	<b>Other Tax Revenue</b>	<b>10.108</b>	<b>11.275</b>	<b>17.062</b>	<b>(1.167)</b>	<b>(10.35)</b>	<b>(6.954)</b>	<b>(40.76)</b>
13.1	Amusement Tax	0.753	0.791	0.726	(0.038)	(4.80)	0.027	3.72
13.2	Foreign Travel Tax (Airport)	5.030	5.238	5.277	(0.208)	(3.970)	(0.247)	(4.68)
13.3	Sale of Revenue Stamps	2.799	2.882	2.620	(0.083)	(2.88)	0.179	6.83
13.4	Municipal Taxes	1.181	0.284	0.149	0.897	315.85	1.032	692.62
13.5	Other Tax Revenue	0.345	2.080	8.290	(1.735)	(83.41)	(7.945)	(95.84)
<b>B</b>	<b>Non -Tax Revenue</b>	<b>507.148</b>	<b>521.361</b>	<b>722.836</b>	<b>(14.213)</b>	<b>(2.73)</b>	<b>(215.688)</b>	<b>(29.84)</b>
<b>14</b>	<b>Admns. Fees &amp; charges</b>	<b>49.129</b>	<b>39.119</b>	<b>41.924</b>	<b>10.010</b>	<b>25.59</b>	<b>7.205</b>	<b>17.19</b>
14.1	Judiciary Fees & Charges	3.251	2.660	2.440	0.591	22.22	0.811	33.24
14.2	House Rent	22.178	25.431	23.657	(3.253)	(12.79)	(1.479)	(6.25)
14.3	Hire Charges	8.353	0.916	1.049	7.437	811.90	7.304	696.28
14.4	Other Adms. Fees & charges	15.347	10.112	14.778	5.235	51.77	0.569	3.85
<b>15</b>	<b>Capital Revenue</b>	<b>21.166</b>	<b>35.733</b>	<b>41.699</b>	<b>(14.567)</b>	<b>(40.77)</b>	<b>(20.533)</b>	<b>(49.24)</b>
15.1	Sale of Govt. Properties & assets	21.166	35.733	41.699	(14.567)	(40.77)	(20.533)	(49.24)
<b>16</b>	<b>Revenue from Govt. Depts.</b>	<b>148.002</b>	<b>65.353</b>	<b>61.164</b>	<b>82.649</b>	<b>126.47</b>	<b>86.838</b>	<b>141.98</b>
16.1	Telecom & wireless			0.042			(0.042)	(100.00)
16.2	Municipal Revenue (Works & Housing)	2.613	0.301	0.082	2.312	768.11	2.531	3,086.59
16.3	PWD (Mechanical Cell)			0.039			(0.039)	(100.00)
16.4	Animal Husbandry	3.377	2.792	2.659	0.585	20.95	0.718	27.00
16.5	Agriculture	13.631	10.080	9.738	3.551	35.23	3.893	39.98
16.6	Div. of Power	44.747	40.021	37.245	4.726	11.81	7.502	20.14
16.7	Industrial Shed Rental (Trade & Industry)	1.595	1.983	1.534	(0.388)	(19.57)	0.061	3.98
16.8	Education	2.228	0.717	0.664	1.511	210.74	1.564	235.54
16.9	Health	2.065	2.194	2.013	(0.129)	(5.88)	0.052	2.58
16.10	Registration	4.118	2.448	2.245	1.670	68.22	1.873	83.43
16.11	Div. of Roads	0.924	2.817	1.873	(1.893)	(67.20)	(0.949)	(50.67)
16.12	Div. of Survey	71.525		0.624	71.525		70.901	11,362.34
16.13	Radio Spectrum Management Unit (MOC)	1.179	2.000	2.406	(0.821)	(41.05)	(1.227)	(51.00)
<b>17</b>	<b>Dividends</b>	<b>78.099</b>	<b>48.128</b>	<b>14.378</b>	<b>29.971</b>	<b>62.27</b>	<b>63.721</b>	<b>443.18</b>
17.1	FDC	30.000		6.000	30.000		24.000	400.00
17.2	BNB	8.099	8.828	8.099	(0.729)	(8.26)		
17.3	Bhutan Telecom	40.000	39.300		0.700	1.78	40.000	
17.4	BTCL			0.279			(0.279)	(100.00)
<b>18</b>	<b>Transfer of Profits</b>	<b>208.307</b>	<b>332.085</b>	<b>562.728</b>	<b>(123.778)</b>	<b>(37.27)</b>	<b>(354.421)</b>	<b>(62.98)</b>
18.1	RMA	206.216	332.085	561.546	(125.869)	(37.90)	(355.330)	(63.28)
18.2	Special Drawing Rights	1.639		1.182	1.639		0.457	38.66
18.3	Other Net Transfer of fund	0.452			0.452		0.452	
<b>19</b>	<b>Other Non-Tax Revenue</b>	<b>2.445</b>	<b>0.943</b>	<b>0.943</b>	<b>1.502</b>	<b>159.28</b>	<b>1.502</b>	<b>159.28</b>
19.1	Other Non-Tax Revenue	1.945	0.443	0.443	1.502	339.05	1.502	339.05
19.2	Treaty Payment 1949	0.500	0.500	0.500				
<b>Total Revenue (A+B)</b>		<b>1,281.137</b>	<b>1,441.262</b>	<b>1,220.791</b>	<b>(160.125)</b>	<b>(11.11)</b>	<b>60.346</b>	<b>4.94</b>



## Regional Revenue &amp; Customs Office: Samdrup Jongkhar

(Nu: In Millions)

Sl. No.	Source of Revenue	FY 2001-2002		FY 2000-2001	Acheivement to Target		Collection compared to 2000-2001 (+) or (-)	
		Collection	Target	Actual	Nu.	%	Nu.	%
1	2	3	4	5	6(3-4)	7 (3of 4)	8 (3 - 5)	9 (3 of 5)
<b>A</b>	<b>Tax Revenue</b>	<b>128.131</b>	<b>120.699</b>	<b>121.343</b>	<b>7.432</b>	<b>6.16</b>	<b>6.788</b>	<b>5.59</b>
<b>I</b>	<b>Direct Tax</b>	<b>77.248</b>	<b>71.499</b>	<b>75.452</b>	<b>5.749</b>	<b>8.04</b>	<b>1.796</b>	<b>2.38</b>
1	<b>Corporate Income Tax</b>	<b>15.278</b>	<b>18.279</b>	<b>16.620</b>	<b>(3.001)</b>	<b>(16.42)</b>	<b>(1.342)</b>	<b>(8.07)</b>
1.1	AWP	3.709	3.679	2.399	0.030	0.82	1.310	54.61
1.2	Eastern Bhutan Coal Co.	3.240	5.000	4.558	(1.760)	(35.20)	(1.318)	(28.92)
1.3	Druk Satair Ltd.	8.314	9.500	9.577	(1.186)	(12.48)	(1.263)	(13.19)
1.4	Other Corporations	0.015	0.100	0.086	(0.085)	(85.00)	(0.071)	(82.56)
2	<b>Business Income Tax</b>	<b>26.983</b>	<b>16.000</b>	<b>23.206</b>	<b>10.983</b>	<b>68.64</b>	<b>3.777</b>	<b>16.28</b>
2.1	BIT	5.660	6.000	5.412	(0.340)	(5.67)	0.248	4.58
2.2	Contractor Tax	21.323	10.000	17.794	11.323	113.23	3.529	19.83
3	<b>Tax on Payroll/PIT</b>	<b>8.826</b>	<b>8.500</b>	<b>8.054</b>	<b>0.326</b>	<b>3.84</b>	<b>0.772</b>	<b>9.59</b>
3.1	Salary Tax	4.630	8.500	8.054	(3.870)	(45.53)	(3.424)	(42.51)
3.2	PIT	4.196			4.196		4.196	
4	<b>Health Contribution</b>	<b>3.200</b>	<b>3.500</b>	<b>2.995</b>	<b>(0.300)</b>	<b>(8.57)</b>	<b>0.205</b>	<b>6.84</b>
5	<b>Royalties</b>	<b>21.001</b>	<b>23.330</b>	<b>22.767</b>	<b>(2.329)</b>	<b>(9.98)</b>	<b>(1.766)</b>	<b>(7.76)</b>
5.1	Forestry pdts	6.828	8.500	8.105	(1.672)	(19.67)	(1.277)	(15.76)
5.2	Mines & Minerals	14.173	14.83	14.662	(0.657)	(4.43)	(0.489)	(3.34)
6	<b>Rural Tax</b>	<b>1.960</b>	<b>1.890</b>	<b>1.810</b>	<b>0.070</b>	<b>3.70</b>	<b>0.150</b>	<b>8.29</b>
6.1	Land Tax	1.242	1.250	1.226	(0.008)	(0.64)	0.016	1.31
6.2	House Tax	0.415	0.310	0.302	0.105	33.87	0.113	37.42
6.3	Cattle Tax	0.130	0.150	0.102	(0.020)	(13.33)	0.028	27.45
6.4	Grazing Licence Fee	0.173	0.180	0.180	(0.007)	(3.89)	(0.007)	(3.89)
<b>II</b>	<b>Indirect Tax</b>	<b>50.883</b>	<b>49.200</b>	<b>45.891</b>	<b>1.683</b>	<b>3.42</b>	<b>4.992</b>	<b>10.88</b>
7	<b>Bhutan Sales Tax</b>	<b>28.471</b>	<b>23.850</b>	<b>21.800</b>	<b>4.621</b>	<b>19.38</b>	<b>6.671</b>	<b>30.60</b>
7.1	BST on goods & commodities	17.121	10.500	9.245	6.621	63.06	7.876	85.19
7.2	BST on petroleum Pdts.	5.930	13.000	12.168	(7.070)	(54.38)	(6.238)	(51.27)
7.3	BST on Hotels, Cable TV & Cinema	0.775	0.350	0.387	0.425	121.43	0.388	100.26
7.4	Depot Surcharge on petroleum pdts.	4.645			4.645		4.645	
8	<b>Export Tax</b>	<b>0.927</b>	<b>1.500</b>	<b>1.145</b>	<b>(0.573)</b>	<b>(38.20)</b>	<b>(0.218)</b>	<b>(19.04)</b>
8.1	Cash crops	0.927	1.500	1.145	(0.573)	(38.20)	(0.218)	(19.04)
8.2	Timbers							
9	<b>Excise Duty</b>	<b>10.380</b>	<b>12.000</b>	<b>11.716</b>	<b>(1.620)</b>	<b>(13.50)</b>	<b>(1.336)</b>	<b>(11.40)</b>
9.1	Distillery pdts.	10.380	12.000	11.716	(1.620)	(13.50)	(1.336)	(11.40)
10	<b>Motor Vehicle Tax</b>	<b>7.064</b>	<b>7.800</b>	<b>7.226</b>	<b>(0.736)</b>	<b>(9.44)</b>	<b>(0.162)</b>	<b>(2.24)</b>
11	<b>Import Duty</b>	<b>0.002</b>	<b>0.000</b>	<b>0.002</b>	<b>0.002</b>		<b>0.002</b>	
11.1	Other Customs Duty	0.002			0.002		0.002	
12	<b>Business &amp; Prof. Licences</b>	<b>2.681</b>	<b>3.000</b>	<b>2.554</b>	<b>(0.319)</b>	<b>(10.63)</b>	<b>0.127</b>	<b>4.97</b>
13	<b>Other Tax Revenue</b>	<b>1.358</b>	<b>1.050</b>	<b>1.450</b>	<b>0.308</b>	<b>29.33</b>	<b>(0.092)</b>	<b>(6.34)</b>
13.1	Amusement Tax	0.136		0.410	0.136		(0.274)	(66.83)
13.2	Municipal Tax	1.218	1.050	1.040	0.168	16.00	0.178	17.12
13.3	Other Tax Revenue	0.004			0.004		0.004	
<b>B</b>	<b>Non -Tax Revenue</b>	<b>46.507</b>	<b>40.210</b>	<b>37.939</b>	<b>6.297</b>	<b>15.66</b>	<b>8.568</b>	<b>22.58</b>
14	<b>Admns. Fees &amp; charges</b>	<b>16.742</b>	<b>15.500</b>	<b>15.105</b>	<b>1.242</b>	<b>8.01</b>	<b>1.637</b>	<b>10.84</b>
14.1	Judiciary Fees & Charges	0.901			0.901		0.901	
14.2	House Rent	7.405			7.405		7.405	
14.3	Hire Charges	0.008			0.008		0.008	
14.4	Other admns. Fees & charges	8.428	15.500	15.105	(7.072)	(45.63)	(6.677)	(44.20)
15	<b>Capital Revenue</b>	<b>7.772</b>	<b>6.400</b>	<b>5.477</b>	<b>1.372</b>	<b>21.44</b>	<b>2.295</b>	<b>41.90</b>
15.1	Sale of Govt. Properties & assets	4.705	2.000	1.077	2.705	135.25	3.628	336.86
15.2	Coal Mine bid value	1.153	1.730	1.730	(0.577)	(33.35)	(0.577)	(33.35)
15.3	Gypsum Mine bid value	1.903	2.670	2.670	(0.767)	(28.73)	(0.767)	(28.73)
15.4	Aricultural Sale Proceeds	0.011			0.011		0.011	
16	<b>Revenue from Govt. Depts.</b>	<b>15.610</b>	<b>17.800</b>	<b>16.742</b>	<b>(2.190)</b>	<b>(12.30)</b>	<b>(1.132)</b>	<b>(6.76)</b>
16.1	Telecom & wireless	0.002	0.100		(0.098)	(98.00)	0.002	
16.2	Municipal Revenue (Works & Housing)	1.609	2.300	3.435	(0.691)	(30.04)	(1.826)	(53.16)
16.3	Animal Husbandry	1.948	1.700	1.602	0.248	14.59	0.346	21.60
16.4	Agriculture	0.029	0.700	1.710	(0.671)	(95.86)	(1.681)	(98.30)
16.5	Div. of Power	10.262	10.400	7.287	(0.138)	(1.33)	2.975	40.83
16.6	Industrial Shed Rental (Trade & Industry)	0.119	0.350	0.327	(0.231)	(66.00)	(0.208)	(63.61)
16.7	Education	0.609	0.650	0.594	(0.041)	(6.31)	0.015	2.53
16.8	Health	0.547	1.100	1.042	(0.553)	(50.27)	(0.495)	(47.50)
16.9	Registration	0.478	0.500	0.486	(0.022)	(4.40)	(0.008)	(1.65)
16.10	Radio spectrum Mgt. unit (MOC)	0.007		0.259	0.007		(0.252)	(97.30)
19	<b>Other Non-Tax Revenue</b>	<b>6.383</b>	<b>0.510</b>	<b>0.615</b>	<b>5.873</b>	<b>1,151.57</b>	<b>5.768</b>	<b>937.89</b>
19.1	Recovery of veh. Loan Installment	6.042	0.500	0.457	5.542	1108.40	5.585	1222.10
19.2	Recovery against outstanding/dues	0.009			0.009		0.009	
19.3	Security money	0.303	0.010	0.008	0.293	2930.00	0.295	3687.50
19.4	Unclassified Revenue	0.029		0.150	0.029		(0.121)	(80.67)
	<b>Total Revenue (A+B)</b>	<b>174.638</b>	<b>160.909</b>	<b>159.282</b>	<b>13.729</b>	<b>8.53</b>	<b>15.356</b>	<b>9.64</b>



## Regional Revenue &amp; Customs Office: Gelephu

(Nu: In Millions)

Sl. No.	Source of Revenue	FY 2001-2002		FY 2000-2001	Acheivment to Target		Collection compared to 2000-2001 (+) 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)
<b>A</b>	<b>Tax Revenue</b>	<b>66.180</b>	<b>59.858</b>	<b>62.817</b>	<b>6.322</b>	<b>10.56</b>	<b>3.363</b>	<b>5.35</b>
<b>I</b>	<b>Direct Tax</b>	<b>35.335</b>	<b>26.861</b>	<b>32.670</b>	<b>8.474</b>	<b>31.55</b>	<b>2.665</b>	<b>8.16</b>
1	<b>Corporate Income Tax</b>	<b>2.551</b>	<b>1.902</b>	<b>2.109</b>	<b>0.649</b>	<b>34.12</b>	<b>0.442</b>	<b>20.96</b>
1.1	AWP	2.499	1.902	2.109	0.597	31.39	0.390	18.49
1.2	Other CIT and fine	0.052			0.052		0.052	
2	<b>Business Income Tax</b>	<b>16.683</b>	<b>8.065</b>	<b>12.558</b>	<b>8.618</b>	<b>106.86</b>	<b>4.125</b>	<b>32.85</b>
2.1	BIT	6.082	4.711	4.971	1.371	29.10	1.111	22.35
2.2	Contractor Tax	10.601	3.354	7.587	7.247	216.07	3.014	39.73
3	<b>Tax on Payroll/PIT</b>	<b>4.177</b>	<b>5.003</b>	<b>4.905</b>	<b>(0.826)</b>	<b>(16.51)</b>	<b>(0.728)</b>	<b>(14.84)</b>
3.1	Salary Tax	2.350	5.003	4.905	(2.653)	(53.03)	(2.555)	(52.09)
3.2	PIT	1.827			1.827		1.827	
4	<b>Health Contribution</b>	<b>2.271</b>	<b>1.979</b>	<b>1.940</b>	<b>0.292</b>	<b>14.75</b>	<b>0.331</b>	<b>17.06</b>
5	<b>Royalties</b>	<b>7.863</b>	<b>8.201</b>	<b>9.994</b>	<b>(0.338)</b>	<b>(4.12)</b>	<b>(2.131)</b>	<b>(21.32)</b>
5.1	Forestry pdts	7.849	8.201	9.994	(0.352)	(4.29)	(2.145)	(21.46)
5.2	Mines & Minerals	0.014			0.014		0.014	
6	<b>Rural Tax</b>	<b>1.790</b>	<b>1.711</b>	<b>1.164</b>	<b>0.079</b>	<b>4.62</b>	<b>0.626</b>	<b>53.78</b>
6.1	Land Tax	1.424	1.465	0.918	(0.041)	(2.80)	0.506	55.12
6.2	House Tax	0.137	0.097	0.097	0.040	41.24	0.040	41.24
6.3	Cattle Tax	0.172	0.104	0.104	0.068	65.38	0.068	65.38
6.4	Grazing Licence Fee	0.057	0.045	0.045	0.012	26.67	0.012	26.67
<b>II</b>	<b>Indirect Tax</b>	<b>30.845</b>	<b>32.997</b>	<b>30.147</b>	<b>(2.152)</b>	<b>(6.52)</b>	<b>0.698</b>	<b>2.32</b>
7	<b>Bhutan Sales Tax</b>	<b>13.058</b>	<b>12.835</b>	<b>11.566</b>	<b>0.223</b>	<b>1.74</b>	<b>1.492</b>	<b>12.90</b>
7.1	BST on goods & commodities	4.196	3.709	3.511	0.487	13.13	0.685	19.51
7.2	BST on petroleum Pdts.	3.952	4.390	4.029	(0.438)	(9.98)	(0.077)	(1.91)
7.3	BSTon Hotels & Restaurant, Cable TV & Cinema	1.117	0.538	0.174	0.579	107.62	0.943	541.95
7.4	Depot Surcharge on petroleum pdts.	3.793	4.198	3.852	(0.405)	(9.65)	(0.059)	(1.53)
8	<b>Export Tax</b>	<b>2.516</b>	<b>3.172</b>	<b>2.955</b>	<b>(0.656)</b>	<b>(20.68)</b>	<b>(0.439)</b>	<b>(14.86)</b>
8.1	Cash crops	2.516	3.172	2.955	(0.656)	(20.68)	(0.439)	(14.86)
9	<b>Excise Duty</b>	<b>8.011</b>	<b>9.050</b>	<b>8.303</b>	<b>(1.039)</b>	<b>(11.48)</b>	<b>(0.292)</b>	<b>(3.52)</b>
9.1	Distillery pdts.	7.966	8.085	8.303	(0.119)	(1.47)	(0.337)	(4.06)
9.2	Domestic & Industrial pdts.	0.045	0.965		(0.920)	(95.34)	0.045	
10	<b>Motor Vehicle Tax</b>	<b>4.128</b>	<b>3.955</b>	<b>3.628</b>	<b>0.173</b>	<b>4.37</b>	<b>0.500</b>	<b>13.78</b>
12	<b>Business &amp; Prof. Licences</b>	<b>2.534</b>	<b>2.774</b>	<b>2.561</b>	<b>(0.240)</b>	<b>(8.65)</b>	<b>(0.027)</b>	<b>(1.05)</b>
13	<b>Other Tax Revenue</b>	<b>0.598</b>	<b>1.211</b>	<b>1.134</b>	<b>(0.613)</b>	<b>(50.62)</b>	<b>(0.536)</b>	<b>(47.27)</b>
13.1	Amusement Tax	0.152	0.462	0.462	(0.310)	(67.10)	(0.310)	(67.10)
13.2	Municipal Tax	0.446	0.749	0.672	(0.303)	(40.45)	(0.226)	(33.63)
<b>B</b>	<b>Non -Tax Revenue</b>	<b>21.458</b>	<b>21.267</b>	<b>20.242</b>	<b>0.191</b>	<b>0.90</b>	<b>1.216</b>	<b>6.01</b>
14	<b>Admns. Fees &amp; charges</b>	<b>8.505</b>	<b>9.850</b>	<b>8.502</b>	<b>(1.345)</b>	<b>(13.65)</b>	<b>0.003</b>	<b>0.04</b>
14.1	Judiciary Fees & Charges	1.514	1.620	1.321	(0.106)	(6.54)	0.193	14.61
14.2	House Rent	4.027	3.984	3.655	0.043	1.08	0.372	10.18
14.3	Other admns. Fees & charges	2.964	4.246	3.526	(1.282)	(30.19)	(0.562)	(15.94)
15	<b>Capital Revenue</b>	<b>1.604</b>	<b>2.005</b>	<b>2.834</b>	<b>(0.401)</b>	<b>(20.00)</b>	<b>(1.230)</b>	<b>(43.40)</b>
15.1	Tender Documents sales	0.618		0.395	0.618		0.223	56.46
15.2	Furniture sales	0.004		2.439	0.004		(2.435)	(99.84)
15.3	Auction goods/materials sales	0.164			0.164		0.164	
15.4	Agricultural Products Sale Proceeds	0.798	1.074		(0.276)	(25.70)	0.798	
15.5	Other Capotal Revenue	0.020	0.931		(0.911)	(97.85)	0.020	
16	<b>Revenue from Govt. Depts.</b>	<b>11.313</b>	<b>9.357</b>	<b>8.851</b>	<b>1.956</b>	<b>20.90</b>	<b>2.462</b>	<b>27.82</b>
16.1	Municipal Revenue (Works & Housing)	1.509	1.400	1.261	0.109	7.79	0.248	19.67
16.2	Animal Husbandry	0.761			0.761		0.761	
16.3	Agriculture	0.016	1.559	0.571	(1.543)	(98.97)	(0.555)	(97.20)
16.4	Div. of Power	7.993	5.457	5.966	2.536	46.47	2.027	33.98
16.5	Education	0.329	0.232	0.232	0.097	41.81	0.097	41.81
16.6	Health	0.460	0.212	0.324	0.248	116.98	0.136	41.98
16.7	Registration	0.227	0.491	0.491	(0.264)	(53.77)	(0.264)	(53.77)
16.8	Radio Spectrum Management Unit (MOC)	0.018	0.006	0.006	0.012	200.00	0.012	200.00
19	<b>Other Non-Tax Revenue</b>	<b>0.036</b>	<b>0.055</b>	<b>0.055</b>	<b>(0.019)</b>	<b>(34.55)</b>	<b>(0.019)</b>	<b>(34.55)</b>
19.1	Vehicle Loan Recovery	0.030	0.046		(0.016)	(34.78)	0.030	
19.2	Other outstandings/ Dues or Recovery	0.006	0.009		(0.003)	(33.33)	0.006	
<b>Total Revenue (A+B)</b>		<b>87.638</b>	<b>81.125</b>	<b>83.059</b>	<b>6.513</b>	<b>8.03</b>	<b>4.579</b>	<b>5.51</b>



## Regional Revenue &amp; Customs Office: Samtse

(Nu: In Millions)

Sl. No.	Source of Revenue	FY 2001-2002		FY 2000-2001	Acheivement to Target		Collection compared to 2000 - 2001 (+) 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)
<b>A</b>	<b>Tax Revenue</b>	<b>190.301</b>	<b>205.057</b>	<b>188.060</b>	<b>(14.756)</b>	<b>(7.20)</b>	<b>2.241</b>	<b>1.19</b>
<b>I</b>	<b>Direct Tax</b>	<b>131.533</b>	<b>135.471</b>	<b>122.149</b>	<b>(3.938)</b>	<b>(2.91)</b>	<b>9.384</b>	<b>7.68</b>
<b>1</b>	<b>Corporate Income Tax</b>	<b>106.698</b>	<b>120.860</b>	<b>102.061</b>	<b>(14.162)</b>	<b>(11.72)</b>	<b>4.637</b>	<b>4.54</b>
1.1	PCAL	80.891	95.000	79.324	(14.109)	(14.85)	1.567	1.98
1.2	BFPL	0.824	1.081	0.538	(0.257)	(23.77)	0.286	53.16
1.3	AWP	16.193	15.674	13.306	0.519	3.31	2.887	21.70
1.4	Yangzom Cement	0.605	0.400	0.573	0.205	51.25	0.032	5.58
1.5	Lhaki Cement	5.469	4.800	4.74	0.669	13.94	0.729	15.38
1.6	Bhutan Polymers Co.Ltd.	2.716	3.905	3.580	(1.189)	(30.45)	(0.864)	(24.13)
<b>2</b>	<b>Business Income Tax</b>	<b>13.518</b>	<b>8.000</b>	<b>11.320</b>	<b>5.518</b>	<b>68.98</b>	<b>2.198</b>	<b>19.42</b>
2.1	BIT	4.206	2.152	2.334	2.054	95.45	1.872	80.21
2.2	Contractor Tax	9.312	5.848	8.986	3.464	59.23	0.326	3.63
<b>3</b>	<b>Tax on Payroll/PIT</b>	<b>6.491</b>	<b>1.765</b>	<b>3.763</b>	<b>4.726</b>	<b>267.76</b>	<b>2.728</b>	<b>72.50</b>
3.1	Salary Tax	1.968	1.765	3.442	0.203	11.50	(1.474)	(42.82)
3.2	PIT	4.363			4.363		4.363	
3.3	Goongda Woola	0.160		0.321	0.160		(0.161)	(50.16)
<b>4</b>	<b>Health Contribution</b>	<b>1.398</b>	<b>1.295</b>	<b>1.270</b>	<b>0.103</b>	<b>7.95</b>	<b>0.128</b>	<b>10.08</b>
<b>5</b>	<b>Royalties</b>	<b>2.651</b>	<b>2.828</b>	<b>2.945</b>	<b>(0.177)</b>	<b>(6.26)</b>	<b>(0.294)</b>	<b>(9.98)</b>
5.1	Forestry pdts	2.482	2.828	2.828	(0.346)	(12.23)	(0.346)	(12.23)
5.2	Mines & Minerals	0.169		0.117	0.169		0.052	44.44
<b>6</b>	<b>Rural Tax</b>	<b>0.777</b>	<b>0.723</b>	<b>0.790</b>	<b>0.054</b>	<b>7.47</b>	<b>(0.013)</b>	<b>(1.65)</b>
6.1	Land Tax	0.529	0.513	0.558	0.016	3.12	(0.029)	(5.20)
6.2	House Tax	0.084	0.069	0.069	0.015	21.74	0.015	21.74
6.3	Cattle Tax	0.058	0.059	0.059	(0.001)	(1.69)	(0.001)	(1.69)
6.4	Grazing Licence Fee	0.106	0.082	0.104	0.024	29.27	0.002	1.92
<b>II</b>	<b>Indirect Tax</b>	<b>58.768</b>	<b>69.586</b>	<b>65.911</b>	<b>(10.818)</b>	<b>(15.55)</b>	<b>(7.143)</b>	<b>(10.84)</b>
<b>7</b>	<b>Bhutan Sales Tax</b>	<b>21.900</b>	<b>23.783</b>	<b>22.585</b>	<b>(1.883)</b>	<b>(7.92)</b>	<b>(0.685)</b>	<b>(3.03)</b>
7.1	BST on goods & commodities	15.511	18.000	17.280	(2.489)	(13.83)	(1.769)	(10.24)
7.2	BST on petroleum Pdts.	3.138	2.951	2.707	0.187	6.34	0.431	15.92
7.3	BST on Cable Television & Cinema	0.238			0.238		0.238	
7.4	Depot Surcharge on petroleum pdts.	3.013	2.832	2.598	0.181	6.39	0.415	15.97
<b>8</b>	<b>Export Tax</b>	<b>2.191</b>	<b>2.050</b>	<b>1.712</b>	<b>0.141</b>	<b>6.88</b>	<b>0.479</b>	<b>27.98</b>
8.1	Cash crops	2.082	1.894	1.593	0.188	9.93	0.489	30.70
8.2	Stone/Boulder	0.109	0.156	0.119	(0.047)	(30.13)	(0.010)	(8.40)
<b>9</b>	<b>Excise Duty</b>	<b>33.486</b>	<b>42.171</b>	<b>40.163</b>	<b>(8.685)</b>	<b>(20.59)</b>	<b>(6.677)</b>	<b>(16.62)</b>
9.1	Distillery pdts.	33.486	42.171	40.163	(8.685)	(20.59)	(6.677)	(16.62)
<b>10</b>	<b>Motor Vehicle Tax</b>	<b>0.006</b>	<b>0.000</b>	<b>0.000</b>	<b>0.006</b>		<b>0.006</b>	
<b>13</b>	<b>Other Tax Revenue</b>	<b>1.185</b>	<b>1.582</b>	<b>1.451</b>	<b>(0.397)</b>	<b>(25.09)</b>	<b>(0.266)</b>	<b>(18.33)</b>
13.1	Amusement Tax	0.030	0.056	0.056	(0.026)	(46.43)	(0.026)	(46.43)
13.2	Municipal Tax	1.148	1.526	1.395	(0.378)	(24.77)	(0.247)	(17.71)
13.3	Other Tax Revenue & Fine & Penalty	0.007			0.007		0.007	
<b>B</b>	<b>Non -Tax Revenue</b>	<b>100.663</b>	<b>96.125</b>	<b>91.104</b>	<b>4.538</b>	<b>4.72</b>	<b>9.559</b>	<b>10.49</b>
<b>14</b>	<b>Admns. Fees &amp; charges</b>	<b>4.044</b>	<b>3.903</b>	<b>3.580</b>	<b>0.141</b>	<b>3.61</b>	<b>0.464</b>	<b>12.96</b>
14.1	Judiciary Fees & Charges	0.282		0.371	0.282		(0.089)	(23.99)
14.2	House Rent	2.258		2.037	2.258		0.221	10.85
14.3	Other admns. Fees & charges	1.504		1.172	1.504		0.332	28.33
<b>15</b>	<b>Capital Revenue</b>	<b>1.852</b>	<b>1.609</b>	<b>1.476</b>	<b>0.243</b>	<b>15.10</b>	<b>0.376</b>	<b>25.47</b>
15.1	Books periodical Sales	0.006		1.476	0.006		(1.470)	(99.59)
15.2	Tender Document sales	0.097			0.097		0.097	
15.3	Furniture sales	0.004			0.004		0.004	
15.4	Stone Boulder Sale Proceeds	0.010			0.010		0.010	
15.5	Agriculture Product Sale	1.706			1.706		1.706	
15.7	Other Capital Revenue	0.029			0.029		0.029	
<b>16</b>	<b>Revenue from Govt. Depts.</b>	<b>46.213</b>	<b>37.863</b>	<b>37.648</b>	<b>8.350</b>	<b>22.05</b>	<b>8.565</b>	<b>22.75</b>
16.1	Telecom & wireless	0.002			0.002		0.002	
16.2	Municipal Revenue (Works & Housing)	0.303	0.310	0.284	(0.007)	(2.26)	0.019	6.69
16.3	Animal Husbandry	1.377	1.276	1.080	0.101	7.92	0.297	27.50
16.4	Div. of Power	44.291	36.120	36.120	8.171	22.62	8.171	22.62
16.5	Education	0.034	0.038	0.034	(0.004)	(10.53)		
16.6	Health	0.030	0.029	0.027	0.001	3.45	0.003	11.11
16.7	Registration	0.156	0.090	0.083	0.066	73.33	0.073	87.95
16.8	Radio Spectrum Mgt. Unit (MOC)	0.020		0.020	0.020			
<b>17</b>	<b>Dividends</b>	<b>48.534</b>	<b>52.724</b>	<b>48.371</b>	<b>(4.190)</b>	<b>(7.95)</b>	<b>0.163</b>	<b>0.34</b>
17.1	PCAL	48.534	52.724	48.371	(4.190)	(7.95)	0.163	0.34
<b>19</b>	<b>Other Non-Tax Revenue</b>	<b>0.020</b>	<b>0.026</b>	<b>0.029</b>	<b>(0.006)</b>	<b>(23.08)</b>	<b>(0.009)</b>	<b>(31.03)</b>
19.1	Vehicle Loan recovery	0.019			0.019		0.019	
19.2	Un-classified Revenue	0.001			0.001		0.001	
	<b>Total Revenue (A+B)</b>	<b>290.964</b>	<b>301.182</b>	<b>279.164</b>	<b>(10.218)</b>	<b>(3.39)</b>	<b>11.800</b>	<b>4.23</b>

\* Figures are based on Gross Collections


**ANNEXURE III DETAILS OF DZONGKHAG REVENUE BY REGION: FY 2001-2002**

I THIMPHU REGION		(Nu: In Millions)						
Source of Revenue	Thimphu	Punakha	Paro	Haa	Wangdue	Gasa	Total	
<b>(A) TAX REVENUE (I+II)</b>	<b>745.604</b>	<b>2.611</b>	<b>18.015</b>	<b>1.501</b>	<b>5.721</b>	<b>0.537</b>	<b>773.989</b>	
<b>I Direct Tax</b>	<b>337.832</b>	<b>2.598</b>	<b>8.983</b>	<b>1.500</b>	<b>5.321</b>	<b>0.537</b>	<b>356.771</b>	
1 Corporate Income Tax	93.554						93.554	
2 Business Income Tax	61.873	0.277	1.031	0.179	0.745	0.219	64.324	
3 PIT	32.714	0.713	1.408	0.014	1.089	0.054	35.992	
4 Health contribution	9.008	0.315	0.555	0.002	0.423	0.024	10.327	
5 Royalties	137.826	0.908	5.412	0.880	2.915		147.941	
6 Rural Tax	2.857	0.385	0.577	0.425	0.149	0.240	4.633	
<b>II Indirect Tax</b>	<b>407.772</b>	<b>0.013</b>	<b>9.032</b>	<b>0.001</b>	<b>0.400</b>	<b>0.000</b>	<b>417.218</b>	
7 Bhutan Sales Tax	13.351		1.175		0.002		14.528	
8 Export Tax								
9 Excise Duty	344.530						344.53	
10 Motor Vehicle Tax	27.710	0.008		0.001	0.003		27.722	
11 Import Duty	5.616		2.778				8.394	
12 Business & Prof. Licences	11.937						11.937	
13 Other Tax-Revenue	4.628	0.005	5.079		0.395		10.107	
<b>(B) NON-TAX REVENUE</b>	<b>457.842</b>	<b>3.859</b>	<b>35.821</b>	<b>3.909</b>	<b>5.477</b>	<b>0.241</b>	<b>507.149</b>	
14 Adm. Fees & charges	31.388	1.288	14.233	0.531	1.543	0.147	49.13	
15 Capital Revenue	20.840		0.311		0.016		21.167	
16 Revenue from Govt. Deptts	116.985	2.546	21.213	3.378	3.873	0.005	148	
17 Dividends	78.099						78.099	
18 Transfer of profit	208.308						208.308	
19 Other Non-Tax Revenue	2.222	0.025	0.064		0.045	0.089	2.445	
<b>Total Tax &amp; Non-Tax Revenue (A+B)</b>	<b>1,203.446</b>	<b>6.470</b>	<b>53.836</b>	<b>5.410</b>	<b>11.198</b>	<b>0.778</b>	<b>1,281.138</b>	
<b>% of Dzongkhag Revenue to Total National Revenue</b>	<b>23.54</b>	<b>0.13</b>	<b>1.05</b>	<b>0.11</b>	<b>0.22</b>	<b>0.02</b>	<b>25.06</b>	
II SAMDRUP JONGKHAR REGION		(Nu: In Millions)						
Source of Revenue	Samdrup Jongkhar	T/gang	Mongar	P/Gatshel	Lhuntse	T/Yangtse	Total	
<b>(A) TAX REVENUE (I+II)</b>	<b>103.661</b>	<b>10.341</b>	<b>8.655</b>	<b>1.198</b>	<b>1.952</b>	<b>2.325</b>	<b>128.132</b>	
<b>I Direct Tax</b>	<b>57.151</b>	<b>6.372</b>	<b>8.305</b>	<b>1.176</b>	<b>1.921</b>	<b>2.323</b>	<b>77.248</b>	
1 Corporate Income Tax	15.278						15.278	
2 Business Income Tax	21.560	1.538	2.319	0.189	0.581	0.796	26.983	
3 Taxes on payroll/PIT	3.814	2.344	1.303	0.45	0.408	0.509	8.828	
4 Health contribution	1.085	0.831	0.551	0.23	0.254	0.249	3.200	
5 Royalties	14.996	1.053	3.823	0.185	0.397	0.547	21.001	
6 Rural Tax	0.418	0.606	0.309	0.122	0.281	0.222	1.958	
<b>II Indirect Tax</b>	<b>46.51</b>	<b>3.969</b>	<b>0.350</b>	<b>0.022</b>	<b>0.031</b>	<b>0.002</b>	<b>50.884</b>	
7 Bhutan Sales Tax	28.401	0.047		0.015	0.008		28.471	
8 Export Tax	0.926						0.926	
9 Excise Duty	6.527	3.853					10.380	
10 Motor Vehicle Tax	7.050	0.001			0.011	0.002	7.064	
11 Import Duty	0.002						0.002	
12 Business & Prof. Licences	2.681						2.681	
13 Other Tax-Revenue	0.923	0.068	0.350	0.007	0.012		1.360	
<b>(B) NON-TAX REVENUE</b>	<b>14.070</b>	<b>16.256</b>	<b>9.301</b>	<b>1.399</b>	<b>2.097</b>	<b>3.383</b>	<b>46.506</b>	
14 Adm. Fees & charges	4.891	4.812	2.950	1.195	1.344	1.550	16.742	
15 Capital Revenue	3.602	0.081	2.433	0.017	0.280	1.358	7.771	
16 Revenue from Govt. Deptts	5.259	5.679	3.739	0.105	0.396	0.433	15.611	
17 Dividends							0.000	
18 Transfer of profit							0.000	
19 Other Non-Tax Revenue	0.318	5.684	0.179	0.082	0.077	0.042	6.382	
<b>Total Tax &amp; Non-Tax Revenue (A+B)</b>	<b>117.731</b>	<b>26.597</b>	<b>17.956</b>	<b>2.597</b>	<b>4.049</b>	<b>5.708</b>	<b>174.638</b>	
<b>% of Dzongkhag Revenue to Total National Revenue</b>	<b>2.30</b>	<b>0.52</b>	<b>0.35</b>	<b>0.05</b>	<b>0.08</b>	<b>0.11</b>	<b>3.42</b>	



## III GELEPHU REGION

(Nu: In Millions)

Source of Revenue	Sarpang	Bumthang	Tsirang	Trongsa	Dagana	Zhemgang	Total
<b>(A) TAX REVENUE (I+II)</b>	<b>51.510</b>	<b>4.709</b>	<b>1.716</b>	<b>2.748</b>	<b>1.428</b>	<b>4.071</b>	<b>66.182</b>
<b>I Direct Tax</b>	<b>20.927</b>	<b>4.709</b>	<b>1.659</b>	<b>2.615</b>	<b>1.417</b>	<b>4.011</b>	<b>35.338</b>
1 Corporate Income Tax	2.551						2.551
2 Business Income Tax	13.560	0.359	0.734	0.353	0.442	1.234	16.682
3 Taxes on payroll/PIT	1.789	0.672	0.325	0.424	0.235	0.731	4.176
4 Health contribution	1.038	0.357	0.182	0.211	0.157	0.328	2.273
5 Royalties	1.488	3.048	0.274	1.470	0.429	1.156	7.865
6 Rural Tax	0.501	0.273	0.144	0.157	0.154	0.562	1.791
<b>II Indirect Tax</b>	<b>30.583</b>	<b>0.000</b>	<b>0.057</b>	<b>0.133</b>	<b>0.011</b>	<b>0.060</b>	<b>30.844</b>
7 Bhutan Sales Tax	13.057						13.057
8 Export Tax	2.516						2.516
9 Excise Duty	8.011						8.011
10 Motor Vehicle Tax	4.121				0.007		4.128
11 Import Duty							0
12 Business & Prof. Licences	2.534						2.534
13 Other Tax-Revenue	0.344		0.057	0.133	0.004	0.060	0.598
<b>(B) NON-TAX REVENUE</b>	<b>10.588</b>	<b>3.138</b>	<b>1.879</b>	<b>1.975</b>	<b>1.493</b>	<b>2.383</b>	<b>21.456</b>
14 Adm. Fees & charges	3.193	1.003	1.185	0.908	0.916	1.297	8.502
15 Capital Revenue	0.922	0.024	0.216	0.180	0.238	0.023	1.603
16 Revenue from Govt. Deptts	6.467	2.082	0.478	0.887	0.337	1.063	11.314
17 Dividends							0
18 Transfer of profit							0
19 Other Non-Tax Revenue	0.006	0.029			0.002		0.037
<b>Total Tax &amp; Non-Tax Revenue (A+B)</b>	<b>62.098</b>	<b>7.847</b>	<b>3.595</b>	<b>4.723</b>	<b>2.921</b>	<b>6.454</b>	<b>87.638</b>
<b>% of Dzongkhag Revenue to Total National Revenue</b>	<b>1.21</b>	<b>0.15</b>	<b>0.07</b>	<b>0.09</b>	<b>0.06</b>	<b>0.13</b>	<b>1.71</b>

## IV PHUENTSHOLING REGION

(Nu. In Million)

Source of Revenue	Chukha	Total
<b>(A) TAX REVENUE (I+II)</b>	<b>1,529.581</b>	<b>1,529.581</b>
<b>I Direct Tax</b>	<b>1,025.965</b>	<b>1,025.965</b>
1 Corporate Income Tax	769.754	769.754
2 Business Income Tax	196.358	196.358
3 Taxes on payroll/PIT	18.292	18.292
4 Health contribution	6.248	6.248
5 Royalties	34.887	34.887
6 Rural Tax	0.426	0.426
<b>II Indirect Tax</b>	<b>503.616</b>	<b>503.616</b>
7 Bhutan Sales Tax	323.492	323.492
8 Export Tax	7.527	7.527
9 Excise Duty	50.586	50.586
10 Motor Vehicle Tax	27.487	27.487
11 Import Duty	87.094	87.094
12 Business & Prof. Licences	3.531	3.531
13 Other Tax-Revenue	3.899	3.899
<b>(B) NON-TAX REVENUE</b>	<b>1,700.863</b>	<b>1,700.863</b>
14 Adm. Fees & charges	12.012	12.012
15 Capital Revenue	2.540	2.540
16 Revenue from Govt. Deptts	278.946	278.946
17 Dividends	1,300.200	1,300.200
18 Transfer of profit	107.103	107.103
19 Other Non-Tax Revenue	0.062	0.062
<b>Total Tax &amp; Non-Tax Revenue (A+B)</b>	<b>3,230.444</b>	<b>3,230.444</b>
<b>% of Dzongkhag Revenue to Total National Revenue</b>	<b>63.18</b>	<b>63.18</b>

## V. SAMTSE

(Nu. In Million)

Samtse	Total
<b>190.301</b>	<b>190.301</b>
<b>131.533</b>	<b>131.533</b>
106.698	106.698
13.518	13.518
6.491	6.491
1.398	1.398
2.651	2.651
0.777	0.777
<b>58.768</b>	<b>58.768</b>
21.900	21.900
2.191	2.191
33.486	33.486
0.006	0.006
1.185	1.185
<b>100.663</b>	<b>100.663</b>
4.044	4.044
1.852	1.852
46.213	46.213
48.534	48.534
0.020	0.020
<b>290.964</b>	<b>290.964</b>
<b>5.69</b>	<b>5.69</b>


**ANNEXURE IV Sectoral Revenue Performance: FY 2001-2002**

(Nu: In Millions)

Sector	FY 2000-2001	% of Total Revenue	FY 2001-2002	% of Total Revenue	(Nu) (+) or (-)	% (+) or (-)
<b>1 Electricity</b>	<b>2,086.734</b>	<b>44.59</b>	<b>2,222.889</b>	<b>43.57</b>	<b>136.155</b>	<b>6.52</b>
CHPC	1,818.510	38.86	1,840.756	36.00	22.246	1.22
Div. of Power	268.224	5.73	382.133	7.47	113.909	42.47
<b>2 Trade</b>	<b>721.352</b>	<b>15.41</b>	<b>1,165.855</b>	<b>22.80</b>	<b>444.503</b>	<b>61.62</b>
FCB	9.473	0.20	5.305	0.10	(4.168)	(44.00)
Sales Tax & Depot Surcharge	334.087	7.14	382.542	7.48	48.455	14.50
Excise Duty	130.273	2.78	446.995	8.74	316.722	243.12
STCB	16.116	0.34	15.692	0.32	(0.424)	(2.63)
CIT & BIT (Trading)	133.362	2.85	199.147	3.89	65.785	49.33
Business Licences	18.530	0.40	20.684	0.40	2.154	11.62
Import Duty	79.511	1.70	95.490	1.87	15.979	20.10
<b>3 Service (3.1 to 3.9)</b>	<b>761.188</b>	<b>16.26</b>	<b>857.560</b>	<b>16.77</b>	<b>96.372</b>	<b>12.66</b>
3.1 Transportation	60.224	1.29	67.487	1.32	7.263	12.06
M.V. Tax &	60.219	1.29	66.406	1.30	6.187	10.27
BIT (Transport)	0.005	0.00	1.081	0.02	1.076	
3.2 Communications	30.381	0.65	79.026	1.55	48.645	160.12
P&T (Rev. stamps)	2.620	0.06	2.799	0.05	0.179	6.83
Radio Spectrum Mangt. Unit	2.611	0.06	1.224	0.02	(1.387)	(53.12)
Wireless charges	0.150	0.00	0.003	0.00	(0.147)	(98.00)
Bhutan Telecom	25.000	0.53	75.000	1.47		
3.3 TAB (Royalties)	191.864	4.10	132.706	2.60	(59.158)	(30.83)
3.4 Municipals (City Corpns)	10.478	0.22	7.177	0.14	(3.301)	(31.50)
3.5 Education	1.865	0.04	3.423	0.07	1.558	83.54
3.6 Health	3.888	0.08	3.515	0.07	(0.373)	(9.59)
3.7 Bhutan Lottery	101.800	2.18	107.103	2.09	5.303	5.21
3.8 BIT & CIT (service)	115.603	2.47	7.761	0.15	(107.842)	(93.29)
3.9 Others	245.085	5.24	449.362	8.79	204.277	83.35
<b>4 Primary</b>	<b>164.675</b>	<b>3.52</b>	<b>194.991</b>	<b>3.81</b>	<b>30.316</b>	<b>18.41</b>
Agriculture	43.438	0.93	45.901	0.90	2.463	5.67
(Rural tax, Agri & Animal Husbandary Div.)		0.00		0.00	0.000	
Mining (Royalties & BIT, CIT & others)	58.383	1.25	60.029	1.17	1.646	2.82
Forestry (Royalties, FDS & other Receipts)	62.854	1.34	89.061	1.74	26.207	41.70
<b>5 Finance</b>	<b>763.49</b>	<b>16.31</b>	<b>413.273</b>	<b>8.08</b>	<b>(350.217)</b>	<b>(45.87)</b>
RICB	10.706	0.23	18.016	0.35	7.310	68.28
BOB	60.576	1.29	96.985	1.90	36.409	60.10
RMA	561.546	12.00	208.307	4.04	(353.239)	(62.90)
BNB	55.361	1.18	41.625	0.81	(13.736)	(24.81)
NBACD	49.761	1.06	48.340	0.95	(1.421)	(2.86)
(Interest on loan)		0.00		0.00	0.000	
Others	25.540	0.55		0.00	(25.540)	(100.00)
<b>6 Manufacturing</b>	<b>182.760</b>	<b>3.90</b>	<b>258.595</b>	<b>5.06</b>	<b>75.835</b>	<b>41.49</b>
AWP	25.938	0.55	40.196	0.79	14.258	54.97
BBPL	1.150	0.02		0.00	(1.150)	(100.00)
PCAL	127.695	2.73	129.425	2.53	1.730	1.35
BCCL	19.614	0.42	44.026	0.86	24.412	124.46
Lhaki cement	4.740	0.10	5.469	0.11	0.729	15.38
BFPL	0.538	0.01	0.823	0.02	0.285	52.97
Yangzom Cement	0.573	0.01	0.605	0.01	0.032	5.58
BFAL	1.216	0.03	31.940	0.62	30.724	2,526.64
Bhutan Polythene		0.00	1.108	0.02		
Others	1.296	0.03	5.003	0.10	3.707	286.03
<b>Total Revenue *</b>	<b>4,680.199</b>	<b>100.00</b>	<b>5,113.163</b>	<b>100.00</b>	<b>432.964</b>	<b>9.25</b>

\* Figures are based on Gross Collections



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Layout, Graphs & Printed at  
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