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དངུལ་རྩིས་རྒྱན་ཁག།

DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE
THIMPHU



DRC/STD (Exemption) 35/2014/115

14th July, 2014

Public Notification

The eligible taxpayers under the respective sectors are hereby requested to approach the concerned Regional Revenue & Customs Office (RRCO) specified herein to avail exemptions W.e.f 1st August, 2014.

Sectors	Type of Exemption	Basis for Exemption	Issuing RRCO
Aviation	Aircraft	Schedule A of the Tax Act, 2011	Paro
Film and Media	Plant & Machinery and Movie Tickets	Fiscal Incentives, 2010, 2nd Edition	Thimphu
Transport	Buses used for public transport		Phuentsholing
Health	Medical supplies and equipment		Paro-for PoE Paro and Phuentsholing-for PoE Phuentsholing
Manufacturing	Raw Materials imported from 3 rd Country		Respective Regional Office
Hydroelectric Projects	Hydroelectric Project imports made from 3 rd country.	As per the bilateral agreement	Phuentsholing

Note: PoE=point of entry

(Yonten Namgyel)
Director

Copy to:

1. The Hon'ble Secretary, Ministry of Economic Affairs for kind information
2. The Hon'ble Secretary, Ministry of Finance for kind information.
3. The Hon'ble Secretary, Ministry of Health for kind information and necessary action.
4. The Auditor General, Royal Audit Authority for kind information.
5. The Regional Director, all RRCOs for implementation.
6. The President, Bhutan Chamber of Commerce and Industry for information.
7. The CEO, Drukair Corporation Ltd, Paro for information and necessary action.
8. The CEO, Tashi Air Pvt Ltd, Thimphu for information and necessary action.
9. The Managing Director, PHPA-I & II and MHPA, Thimphu for information