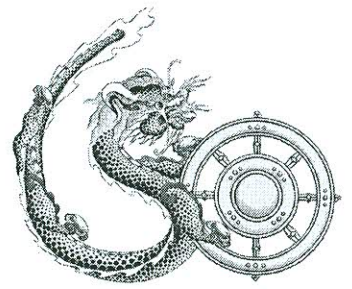




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ROYAL GOVERNMENT OF BHUTAN  
MINISTRY OF FINANCE  
TASHICHO DZONG



MoF/PPD/LZ/3(1)/214  
24<sup>th</sup> July, 2015

Notification

**Sub: Exemption of Customs Duty and Sales Tax on Books**

Presently:

1. Imported books are subject to 20% customs duty and 5% sales tax as per the Bhutan Trade Classification Bhutan Sales Tax Schedule and Customs Tariff.
2. Customs duty is exempted on Indian origin goods.
3. Customs duty on books is not a new tax and has been levied even in the past. However, there are not many incidences of customs duty being levied on the import of books from India as the customs control measures at the operational level is managed on risk assessment basis due to large volume of imports and lack of space. Therefore, detailed physical verification of books is not carried out regularly as books are considered as *low risk products*.

Notwithstanding this situation:

In order to encourage all Bhutanese to read, especially in the context of the National Reading Year 2015, and in keeping with the authority vested under Part I, Chapter 2 Section 3.2 and Part II, Chapter 3 Section 5.2 of the Sales Tax, Customs and Excise Act of Bhutan 2000, the Ministry of Finance is pleased to exempt all books imported during 2015 from the levy of customs duty and sales tax.

Namgay Dorji  
Finance Minister

1. Cabinet Secretary, Lhengye Zhungtshog office.
2. Director, Department of Revenue and Customs.
3. Managing Director, BBS Corporation for broadcasting on BBS TV and radio.
4. All newspapers for information.