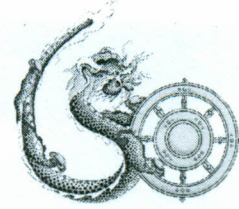




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DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE
THIMPHU



DRC-TAX/ITA-AMND/2015

1407

Date: 29/07/2015

NOTIFICATION

As approved by the Ministry of Finance vide Note no. nil dated 30th June 2015 and authorized by the Income Tax Act of the Kingdom of Bhutan 2001, the Department of Revenue & Customs hereby issues the following additional Rules with respect to Section 5, Part III, Chapter 3 of the Income Tax Act of the Kingdom of Bhutan 2001. The Rules-issued shall form a part of the Rules under Part III, Rule No.2.1 of the Rules on the Income Tax Act.

Rule No. 2.1, Part III, Rules on the Income Tax Act of the Kingdom of Bhutan.

1. The local recruits of Bhutanese Diplomatic missions shall not be taxable in Bhutan on the salary/wage income. Local recruits shall mean individuals recruited for work at the location of the diplomatic missions irrespective of their nationality. However, local recruits shall not include a non-diplomatic staff recruited in Bhutan to render their services in a diplomatic mission abroad whose sole purpose of being a resident of that foreign country is to render services to the Bhutanese diplomatic mission.
2. The employees of Bhutanese Companies stationed outside Bhutan for a period exceeding 183 days in an income year shall not be taxable in Bhutan on their salary/wage income. The exemption shall apply on employment income and where the employee concerned is a Bhutanese citizen and has sources of income taxable in Bhutan other than employment income, than such other income shall continue to be taxable in Bhutan.

(Yonten Namgyel)
Director