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ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
TASHICHHO DZONG

DRC/STD/MV/06/2017/ 297

10th August, 2017

Public Notification

This is to notify the general public that the *Rules on Valuation, Collection and Deposit of Sales Tax on Vehicles* have been revised as per Section 6.5, Chapter 4, Part I of the Sales Tax, Customs and Excise Act 2000 and Section 41 of the Sales Tax, Customs and Excise (Amendment) Act 2012. As per the revised rules, Sales Tax on vehicles shall be collected at the *point of sales*. However, Green Tax and Customs Duty shall be collected at the point of entry as per the existing practice.

The revised rules shall come into force with effect from 11th August 2017.

Therefore, all vehicles imported and entering the country on and after 11th August, 2017 and sold thereof, shall be subject to Sales Tax at the *point of sales*. Vehicles cleared on bond without payment of Sales Tax and sold on and after 11th August, 2017 shall also be subject to Sales Tax at the *point of sales*.

The revised rule is available on the website www.mof.gov.bt


[Nim Dorji]
Finance Secretary

Copy to:

1. The Cabinet Secretary, Cabinet Secretariat, Gyalyong Tshokhang, Thimphu.
2. The Auditor General, RAA, Thimphu.
3. The Director, DRC, Thimphu.
4. All the Regional Director, RRCOs.
5. BBS for public announcement.
6. Kuensel Corporation for public announcement.