



Performance Indicator Report 2019

SALES TAX DIVISION
Department of Revenue & Customs
Ministry of Finance



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FOREWORD

The Division is pleased to present Performance Indicator Report 2019 highlighting some of the key performance of Sales Tax Division in pursuit of its core mandates. Amongst other, the report includes Sales Tax and Green Tax collection, assessment status and revenue foregone through various exemptions.

The revenue highlight and foregone presented in this report are based on the calendar year and therefore does not align with figures reported in the National Revenue Report. This is to provide simple data collection method and true performance of the Division for a particular year.

I would also like to take this opportunity to acknowledge and thank Regional Directors and Staff of the regional offices for your continued support and contribution towards Division's achievement and performance.

With best wishes



(Sonam Dorji)
COMMISSIONER

VISION, MISSION AND VALUES OF SALES TAX DIVISION

VISION:

A leading administration known for excellence in revenue collection and service

MISSION:

- To introduce dynamic tax system
- To collect taxes efficiently and effectively; and
- To promote voluntary tax contribution

VALUES:

- **Integrity and professionalism:** We are transparent, incorruptible, trustworthy, professional and fair
- **Team Work:** We are concerned for each other and recognize team efforts for achieving our organization goals
- **Service:** We provide courteous, prompt, fair and efficient services to all the taxpayers
- **Commitment:** We are sincere and dedicated to achieve the goals of our organizations.
- **Responsiveness:** We anticipate, welcome and execute change

OBJECTIVES:

- To ensure Sales Tax and Green tax revenue targets
- To modernize and reform the existing tax system
- To enhance public service delivery
- To strengthen capacity of Sales Tax Division

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PART 1: OVERVIEW OF SALES TAX DIVISION



1.1. Introduction

The Division administers monitoring and collection of Sales Tax and Green Tax in the country. These taxes at the moment are collected both at the point of entry and sale. The collection at the entry point on imports is managed by the Customs for ease of administration while collection on goods and services at point of sale is directly administered by the Sales Tax Division.

The following activities which forms major part of the Sales Tax administration is carried out by the regional offices in coordination with Sales Tax Division:

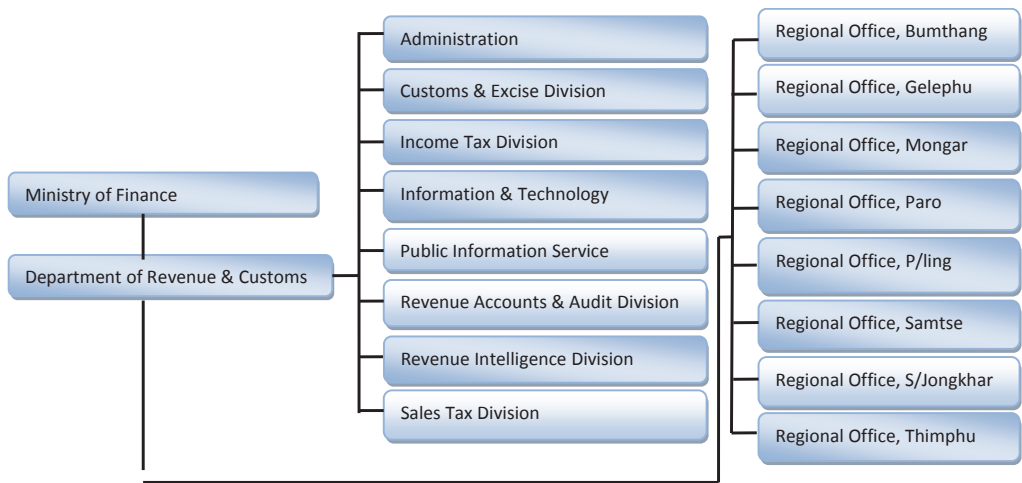
- a. Registration of Sales Tax Collecting Agents
- b. Monitoring of monthly Sales Tax collection
- c. Assessment of Sales Tax collection at the Point of Sales
- d. Processing exemptions and refunds of Sales Tax
- e. Conducting Post Clearance Audit, and
- f. Reviewing and compiling forgone tax.

Besides above, the Division is also responsible to carry out the following activities towards strengthening taxation policy to adapt to the ever-changing economy and facilitate sustainable and resilient economy.

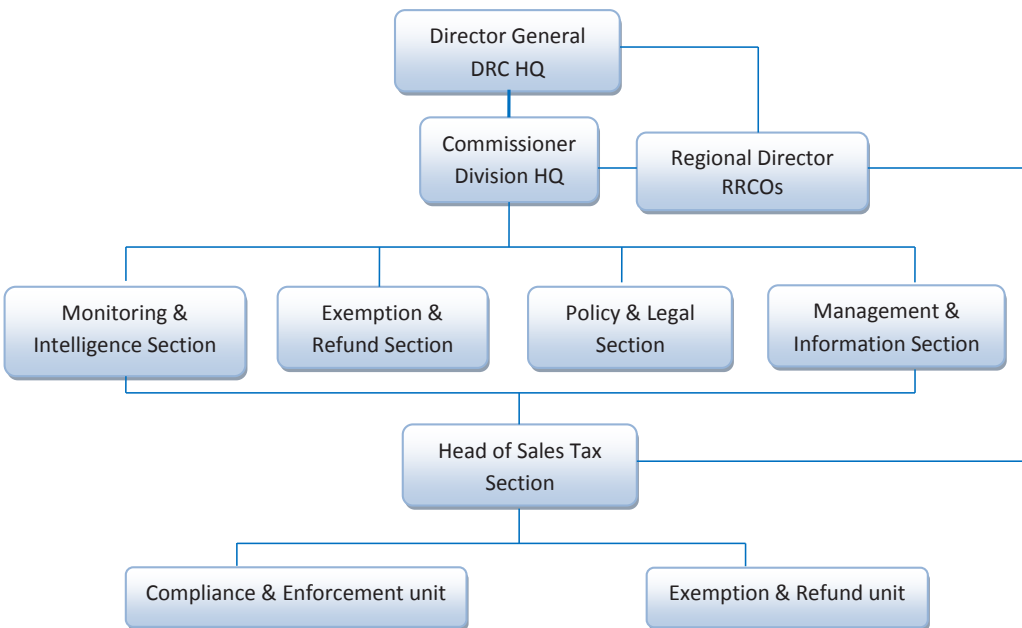
- a. Monitoring and reviewing the entire sales tax and green tax revenue
- b. Reviewing current tax policies, legislation and tax structure
- c. Reviewing current business practices and changing to improve efficiency and effectiveness
- d. Reviewing and proposing incentives and other related fiscal policies
- e. Reviewing economic situation and proposing tax measures accordingly, and
- f. Strengthening the institutional capacity development.

1.2. Organizational Structure

1.2.1 Organogram: Department of Revenue Customs



1.2.2 Organogram: Sales Tax Division



1.3. Human Resources

There has not been significant change in the growth of manpower over the last three years. The total strength of the manpower remained same at 66. In other words, although the Division received additional manpower during these years, however same number officials left the Division either on transfer or resignation.

Table 1: Human resource profile

Office	Officials		Gender		Total	Out of station	
	Officer	Inspector	Male	Female		EOL	SL
DRC Hq	5	2	6	1	7		
Bumthang	2	3	4	1	5		
Gelephu	2	3	2	3	5	1	
Mongar	2	2	2	2	4		
Paro	4	3	3	4	7		
Phuntsholing	10	4	5	9	14		1
S/Jongkhar	3	3	2	4	6		1
Samtse	2	2	3	1	4		
Thimphu	10	4	5	9	14		4
Total	40	26	32	34	66	1	6

As shown in the above table, the Division has 40 officers and 26 Inspectors spread across the regions and the Division. Thimphu and Phuntsholing regions have the highest number of manpower with 14 officials each. S/Jongkhar has 6 officials while the remaining regions Bumthang and Gelephu, Samtse and Monagar have 5 and 4 officials respectively. The manpower is allocated depending on the size of the regions both in terms of workload and tax base against the approved manpower strength projected for the relevant Five Year Plan.

The year 2019 had 6 officers undergoing long-term studies/training and one official on extraordinary leave consequently leaving to 59 officials that were actively involved in the affairs of the Division.



PART 2: REVENUE PERFORMANCE



2.1. Overall Sales Tax collection

The total Sales Tax collection this year accounted to Nu 5,754.67 million which is about 23% increase compared to 2018. The increase was mainly attributed from collection at the point of sales which recorded 41.50% increase.

2.1.1 Sales Tax contribution to National Revenue

The Sales Tax contribution as percentage to National Revenue observed slight change with increase of 16.58% from 12.65% compared to 2018. The increase could be due to slight fall in overall revenue collection recorded at 5.9% while Sales Tax collection saw an increase. On an average, Sales Tax has continued to provide 12.65% of the National Revenue.

Table 2: Sale Tax as contribution to National Revenue

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019
National Revenue	7,458.80	20,354.46	21,101.69	23,244.61	25,141.03	28,033.81	29,713.60	36,871.00	34,707.67
Sales Tax	2,014.39	2,281.69	2,148.22	2,615.66	3,383.99	3,861.19	3,979.51	4,665.07	5,754.67
% to National Revenue	11.54	11.21	10.18	11.25	13.46	13.77	13.39	12.65	16.58

2.1.2 Point of Entry (PoE)

The Sales Tax at PoE captures almost entire goods imported from India and rest of the countries. The Sales Tax is collected against the rates provided under the Bhutan Trade Classification & Tariff Schedule 2017.

With shifting of Sales Tax collection on vehicle at Point of Sale (PoS), it now has seven rates that are collected at PoE on **Free on Board** at Ad-valorem and two specific rates on Gold and Silver.

Table 3: Sales Tax rates

Seven Ad-valorem rates			
Sl #	Rates	Common items	No. of items
1	0%	Fresh Vegetables, Fresh Meats, Cereals, medicines, Fertilizers, Yarn, Kerosene, etc	2031
2	5%	Intermediate goods (semi-finished goods) & fabrics	1655
3	10%	Prepared goods, paints, TMT rods, toilet preparations	1501
4	15%	Sugar confectionery & Juice above 350 ml	125
5	20%	Plastic carry bags, Betel nuts, Pan Masala	54
6	30%	Aerated water, Juice below 350 ml	24

7	100%	Tobacco & Alcohol	36
Two specific rates			
1	Nu.500/10gm	Gold	1
2	Nu.2000/Kgm	Silver	1

As shown above, majority of the items fall under 5 percent Sales Tax accounting to 41 percent of goods following 10 and 15 percent Sales Tax covering 38 and 7 percent respectively.

2.1.2.1 Revenue Collection

The Sales Tax collection at PoE accounted to Nu 1,970.28 million, a slight decrease of 1.01% against 2018 collection. Over the period of three years since the implementation of GST in India, Sales Tax collection at PoE decreased by 13.30% with corresponding revenue fall of 302.91 million. The fall in revenue could also be as a result of shift in collection of Sales Tax on vehicle at PoS which has high assessable value and higher corresponding tax rates although may not be the determining factor.

Chart 1: Collection trend

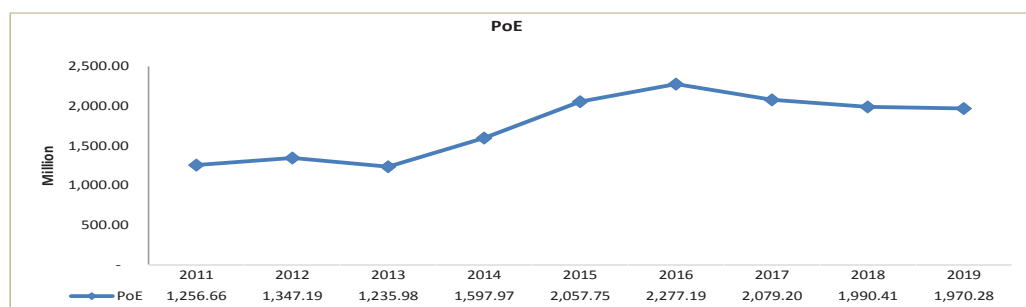
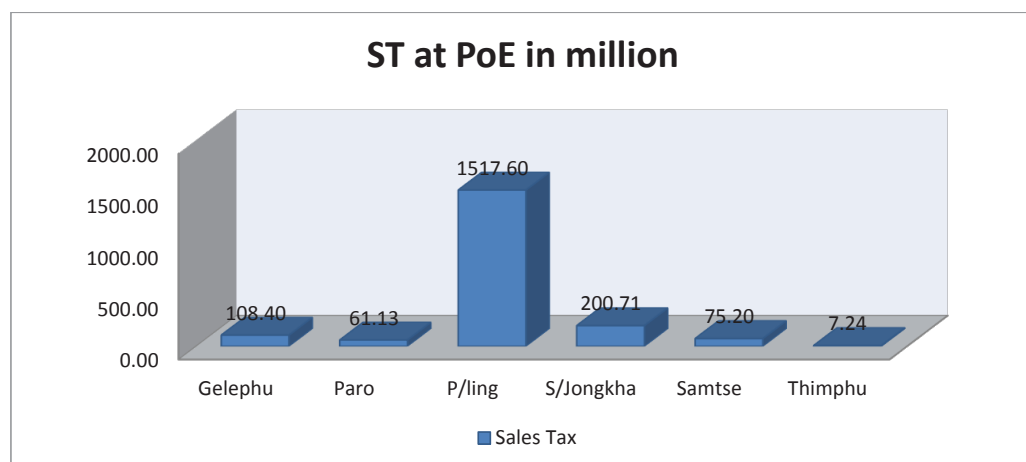


Chart 2: Region wise collection



2.1.3 Point of Sale

Sales Tax collection at PoS began since 2000 on few selected goods and services. The move was taken with the objective to gradually broaden scope of Sales Tax collection on various goods and services.

Currently, following eight goods and services are listed for collection at PoS. The motor vehicle is the latest good that has been added to the list.

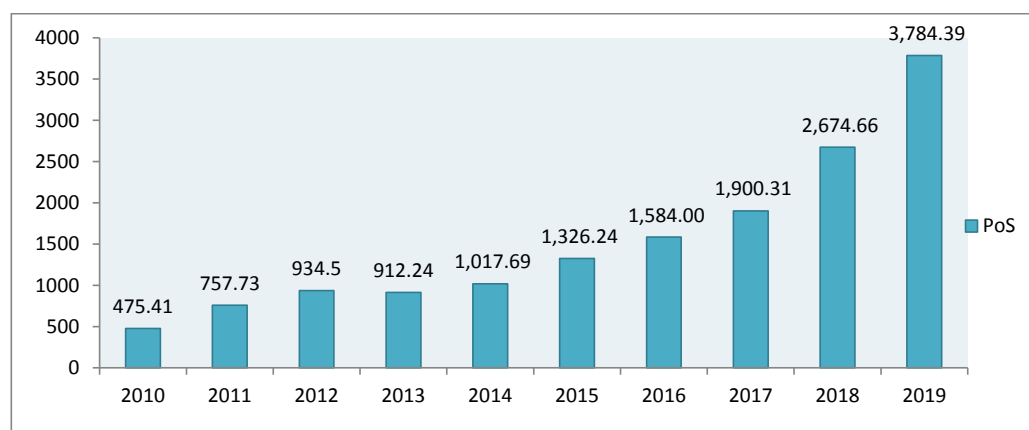
Table 4: Sales Tax rates on goods and services

	Goods	Rates	Services	Rates
1	Aerated water	30%	Television	30%
2	Beer	100%	Cinema	30%
3	Cement	5%	Hotel & Restaurant	10%
4	Vehicle	5%,15%,20%,45% & 50%	Internet and Telecom	5%

2.1.3.1 Revenue Collection

There is gradual increase in collection of Sales Tax at PoS since 2010 on average of 30.10%. The Sales Tax collection accounted to Nu 3,784.39 million showing 41.50% increase over last year. The detail of revenue collection is provided under Part III.

Chart 3: Revenue collection trend

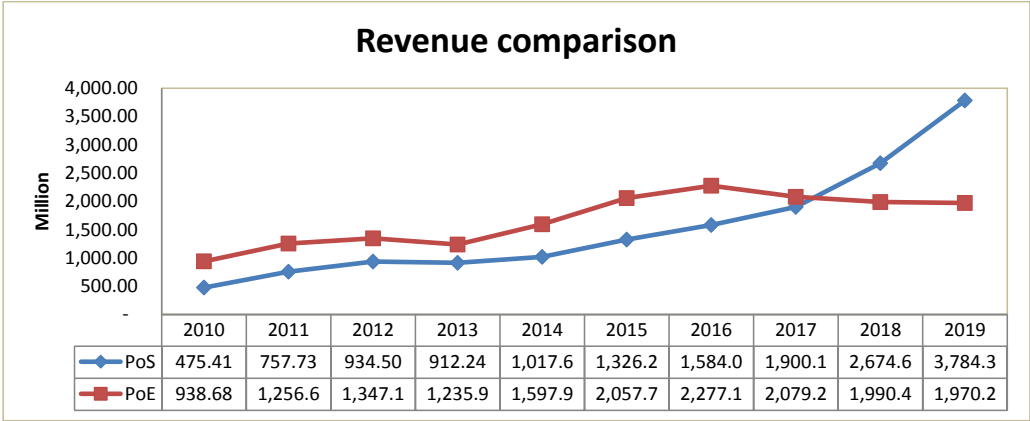


PoE vs PoS

With the gradual increase in the Sales Tax collection at the PoS annually, the year 2017 saw two points contributing almost equally with ratio of 1:1.09. However, from the year 2018 Sales Tax collection at PoS took over PoE. Today the Sales Tax collection at PoS records Nu.1,814.11 million more than Sales Tax collection at PoE.

Although, this provides scope to broaden tax base by bringing in more goods at PoS from revenue standpoint, however, for administrative and compliance issues almost entire goods are assessed and collected at PoE.

Chart 4: Revenue comparative at PoE & PoS





PART 3: SALES TAX COLLECTION AT POINT OF SALE



3.1. Sales Tax Collection

The Sales Tax collection saw 41.50% increase with Nu 3,784.39 million compared to 2018. Increase mainly came from vehicle and beer with additional revenue of Nu 774.40 million and 171.03 million respectively.

Hotel industry saw a steady performance during the year 2019 contributing additional revenue of Nu.86.01 million. The increase mainly came from Thimphu and Paro where star rated hotels are largely established.

Sales Tax on Telecom service contributed additional revenue of 48.48 million. The revenue from telecom service will drop significantly from next year with the implementation of tax measures which exempts Sales Tax on both prepaid and post telecom services except on tourist SIM.

The Sales Tax on aerated water also saw an increase of 42.22% in 2019 accounting to additional revenue of Nu.28.90 million. With increase in consumption every year, the revenue from aerated water is expected to increase henceforth.

Sales Tax collection on cement remained same without much change with collection of Nu.100.74 million.

Sales Tax on cable TV still remains low given the low assessable value. The increase is only about .75 million. With digitization of cable services in the country, the Division anticipates likely improvement both in compliance and revenue contribution from TV operators hereafter.

Table 5: Head wise summary of collection

Head	2018	2019	(+ or -)	% Change	% Share
Aerated water	68.44	97.33	28.90	42.22	2.57
Beer	1174.40	1345.42	171.03	14.56	35.55
Cable TV	24.25	25.00	0.75	3.09	0.66
Cement	100.58	100.74	0.16	0.16	2.66
Hotel	451.89	537.90	86.01	19.03	14.21
Telecom	240.87	289.35	48.48	20.13	7.65
Vehicle	614.24	1388.64	774.40	126.07	36.69
Total	2674.66	3784.39			100.00

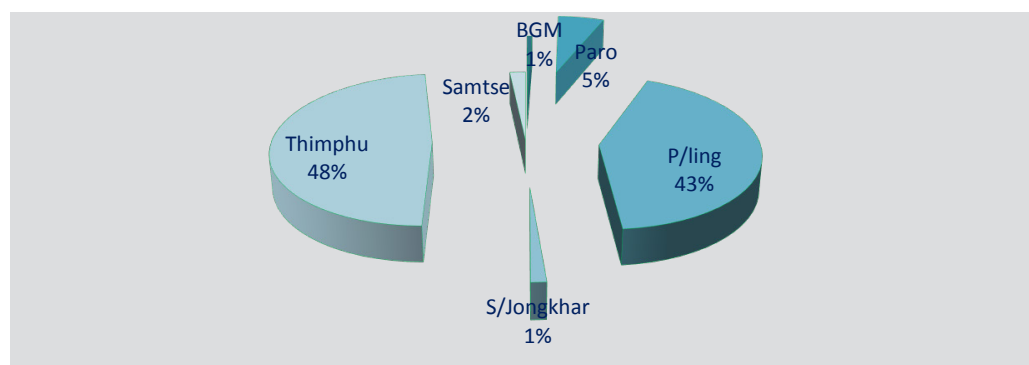
3.1.1 Regions' collection

Thimphu region recorded highest collection with revenue of Nu 1,827.22 million followed by Phuntsholing with Nu.1,610.58. The two regions both combined constitute 91% of the entire revenue collection at PoS whilst the rest of the region in total made up remaining 9% of the collection. Bumthang, Gelephu and Mongar constitute only about one percent in total.

Table 6: Region wise collection

Head	Regions								Grand Total
	BM	GP	MG	PR	PL	SM	SJ	TH	
Aerated water					90.41	6.92	-		97.33
Beer	1.5			4.99	1,335.90	1.34	-	.69	1,345.42
Cable TV	1.88	1.40	.99	2.38	3.31	1.30	1.44	12.30	25.00
Cement					0.57	54.91	45.26		100.74
Hotel	11.88	2.44	2.15	199.82	31.63	0.52	3.81	285.65	537.90
Telecom						-	-	289.35	289.35
Vehicle		0.04			148.77	0.01	1.59	1,238.23	1,388.64
Total	15.26	3.88	3.14	207.20	1,610.58	65.01	52.10	1,827.22	3,784.39

Chart 5: Region's share of contribution



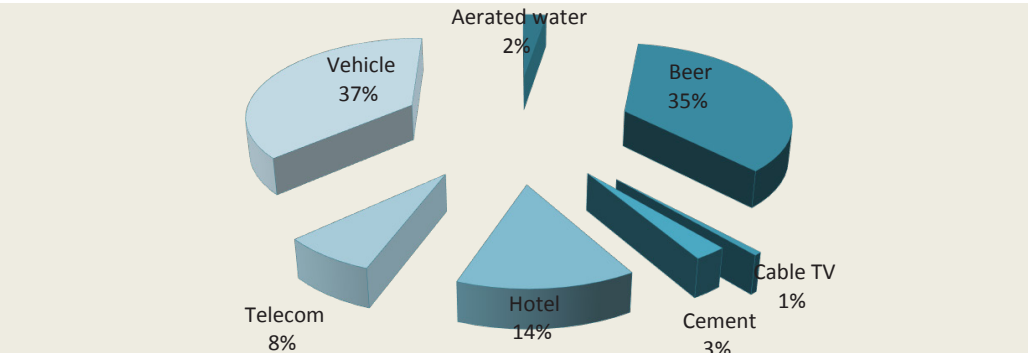
3.1.2 Share of contribution by head

Year 2019 recorded Sales Tax on vehicle taking the number one position in terms of revenue contribution with 37% and subsequently pushing down beer to second position with 35% of the entire Sales Tax collection.

Hotel has been on the third place with share of 14%. Share of contribution from Telecom and aerated water recorded 8% and 2% with change of share by one percent each.

Cement saw drop in the share from 4% to 3%. Cable TV also takes the lowest share with 1%. Although collection is broad base, revenue collection from these services has not been significant. Despite continuous effort to improve taxpayers' compliance through assessment and awareness, it is still lacking to comply with collection procedures.

Chart 6: Share of contribution as per head

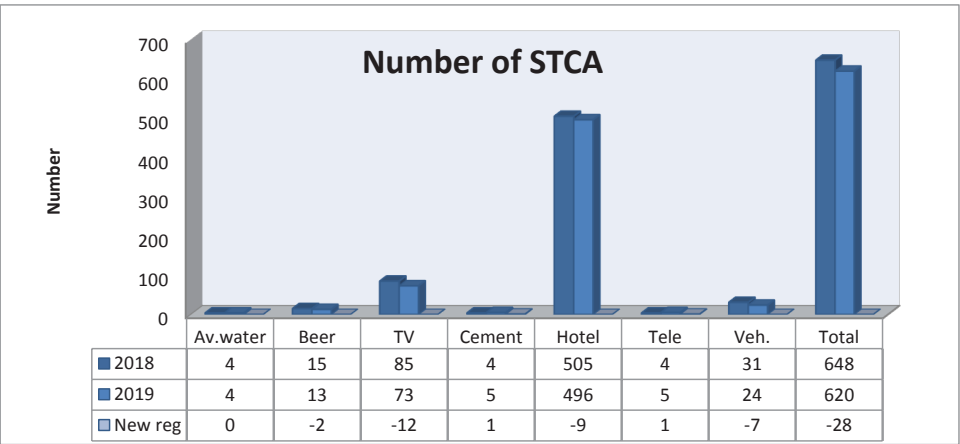


3.2. Sales Tax Collecting Agent (STCA)

Currently there are 620 business entities registered with the Department as Sales Tax Collecting Agent that are authorized to collect Sales Tax on applicable goods and services and subsequently deposit to respective regional offices on a monthly basis.

Registration of STCA in the year 2019 saw a decrease in the number from 648 to 620 with closure of business and deregistration of some hotels that did not meet the basic standards and criteria to collect Sales Tax.

Chart 7: Registered STCA



The registration under hotel and restaurant still records the highest number of STCA with 496 followed by cable and digital TV with 73. The registration under Telecom increased to 5 with addition of one unit and aerated water remained same with 4 respectively.

Regional Office, Thimphu still records the highest number of STCA with 240 followed by Paro with 132 units mainly because hotel and restaurant that dominates the STCA are located under these regions.

Table 7: Details of registered STCA

Head	Regions								Total
	BM	GP	MG	PA	PL	SAM	SJ	TH	
Aerated water					2	2			4
Beer	1			1	9	1		1	13
Cable TV	8	11	10	6	6	6	13	13	73
Cement					1	3	1		5
Hotel	48	20	17	125	54	6	25	201	496
Telecom								5	5
Vehicle					4			20	24
Total	57	31	27	132	76	18	39	240	620



PART 4: ASSESSMENT & COLLECTION



4.1. Assessment coverage

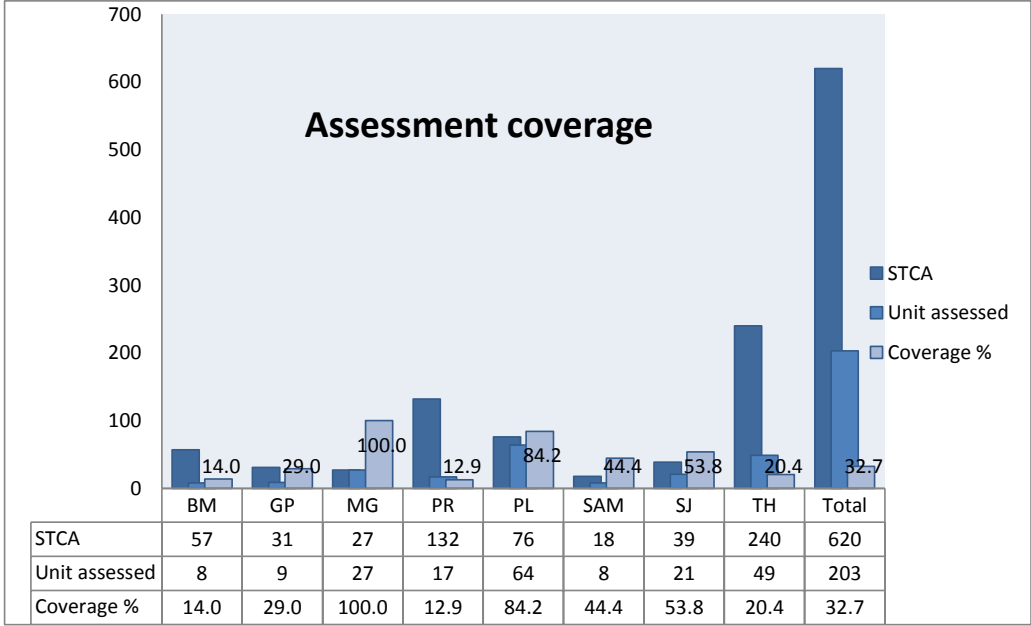
Assessment forms major part of the activity in the regional offices. Assessment is undertaken by regions on periodic basis to ascertain and finalize their tax liability either through desk or field. Assessment improves tax compliance and results in timely collection and deposit of Sales Tax.

4.1.1 Assessment status

The efficiency of the assessment coverage depends on the size of the region and availability of manpower in the respective regions. In general, smaller regions are better off to clear up the backlogs and more efficient. However from the observation below small regions tended to be less efficient in taking up the assessment with only about 12% to 20% as their assessment coverage.

Assessment coverage in general has dropped down since 2018. Average assessment covered is only about 32% as opposed to 88% in 2017. Regions have to be more strategic in undertaking assessment as it has far reaching effect in terms of compliance and revenue collection.

Chart 8: Assessment coverage



4.1.2 Additional collection

The assessment efforts are translated in terms of their additional collection. Higher is the assessment coverage, better the tax compliance and collection. It is also important to understand the impact of assessment effort by looking at the effective collection.

In general there is drastic decline in the assessment undertaken by the regions. Only about 203 units were assessed in 2019. Apparently with the decline in assessment has subsequently reduced additional revenue collection. The year 2019 recorded only about Nu. 17.10 million compared to Nu. 21.57 million collected in 2017 when the coverage was 88%. Notably, the additional revenue has mainly come from RRCO, Thimphu with collection of Nu. 12.46 million.

Table 8: Effective collection

Region	No. of units	Efficiency		Effectiveness	
		Unit assessed	(%) Coverage	ST collected	Effective Collection
Bumthang	57	8	14.0	118,789.17	14,848.65
Gelephu	31	9	29.0	404,482.30	44,942.48
Mongar	27	27	100.0	254,847.05	9,438.78
Paro	132	17	12.9	1,313,649.54	77,273.50
Pling	76	64	84.2	838,575.05	13,102.74
Samtse	18	8	44.4	613,114.540	76,639.32
S/jongkhar	39	21	53.8	1,095,408.40	52,162.30
Thimphu	240	49	20.4	12,468,280.71	254,454.71
Total	620	203	32.7	17,107,146.76	84,271.66



PART 5: APPEAL & WAIVER



5.1. Appeal case

The Department had 56 appeal cases filed across the regions. Although, there is increase in appeal cases from 28 cases in 2018, not a single case were forwarded to Department for further review.

Table 9: Appeal case

Region	Appeal case			Fines raised	Waived
	RRCO	DRC	Total		
Bumthang	6		6	83,005.47	114,756.99
Gelephu					
Mongar					
Paro					
Pling	6		6	3,047,731.43	1,398,413.00
Samtse					
S/jongkhar	14		14	87,124.88	87,124.88
Thimphu	30		30	1,133,323.64	437,124.78
Total	56		56	4,451,185.42	2,037,419.65

Thimphu region received the highest appeal case with 30 followed by S/jongkhar with 14, and 6 each from Bumthang and Phuntsholing. Rest of the regions did not receive any appeal cases.

5.1.1 Fines and penal interest

In total Nu 4.45 million was raised of which Nu.2.03 million was collected after the waiver. Phuntsholing has the highest amount raised amounting to Nu 3.04 million and corresponding collection amounting to Nu 1.39 million respectively. On an average 54% of the fines raised were collected in 2019.

5.2. Delinquent case

Year 2019 did not receive any delinquent cases being forwarded to DRC which is a major improvement in tax compliance.



PART 6: EXEMPTION OF SALES TAX



6.1. Issue of Exemption

Issuance of exemption is one of the core functions of Sales Tax Division. The exemption is issued upon fulfillment of provisions under Sales Tax, Customs and Excise Act 2000 and amendment thereof, and in line with rules on Fiscal Incentives Act of Bhutan 2017.

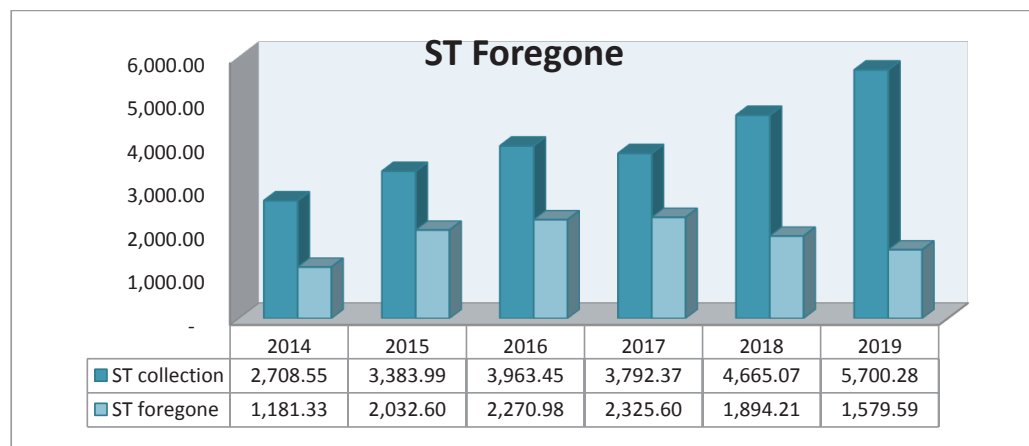
The exemption is issued under the following two cases:

1. Prior to the import of goods or to availing services.
2. Process for refund on which Sales Tax has been paid earlier on goods and services

6.2. Revenue Foregone

Revenue is foregone as result of exemption and refund of taxes. The foregone tax has been increasing significantly since 2014 which forms major part of the tax expenditure to the government. The revenue foregone this year amounted to Nu 1,579.59 million as compared to Nu. 1,894.21 million, slight decreased as compared to 2018.

Chart 9: Revenue foregone



The figure below shows the details of exemption and refund provided to various exempt parties.

Table 10: Summary of exemption

Foregone	Mftg. sector	Hydro. projects	Int.org	Govt.org/ Personnel	Donor projects	Motor vehicle	Cable TV	Cement	POL	Total
Exemption	496.61	126.44	41.26	16.51	2.66	759.63	2.15	74.45	30.65	1195.87
Refund	1.12	18.40	0.00	0.00	1.08	7.25	0.00	0.00	1.38	21.99
Total	497.73	144.84	41.26	16.51	3.74	766.88	2.15	74.45	32.03	1579.59

The exemption provided on motor vehicle records the highest revenue foregone with 766.88 million. Revenue foregone on vehicle includes exemption on civil servant quota, public transport and tourism. Exemption issued to manufacturing industries on plant and machinery and raw materials records second highest with Nu 499.73 million. The exemption on cement has dropped significantly to 74.45 million from 773.69 million in 2018. Exemption on cement mainly pertains to hydropower projects.

6.3. Post Clearance Audit

Post clearance audit (PCA) are conducted for those units that have availed exemption as per rules on Fiscal Incentives 2017. PCA is carried out based on risk analysis to ensure that exemptions have not been misused.

Against the manufacturing units that avail exemption on raw materials annually, PCA is conducted on annual basis to re-confirm that those materials qualify for exemption; quantity imported is within the limit approved and check if exemption has been sought in case of additional requirement and import.

Table 11: Summary of PCA undertaken

A total of 134 units were conducted for PCA by the respective regional offices in 2019. The regions have also raised and collected Sales Tax Nu .87 million after the PCA.

The figure below shows the summary of PCA undertaken by the respective regions.

Region	No. unit assessed	ST raised	Fines raised	Waiver		Collected		PCA on
				Sales Tax	Fines	Sales Tax	Fines	
PL	102							Manufacturing
SJ	8	7,372.34				87,372.34		Manufacturing
TH	24							Manufacturing
Total	134	87,372.34				87,372.34		

Phuntsholing region has the highest number of units undertaken for PCA with 102 units followed by Thimphu and Samdrupjongkhar with 24 and 8 units respectively. The rest of the regions have not conducted PCA during the year.

No PCA were undertaken for hotel industry and travel agents by any regions as opposed to huge exemption this sector has availed as per Fiscal Incentives 2017.



PART 7: GREEN TAX



7.1. Levy of Green Tax

The Green Tax (GT) was introduced in 2012 covering only on motor vehicle. It has now been extended to fuel; motor spirit (petrol) and HSD diesel since the introduction of Tax Act 2014. The following is the summary of the rates and items covered under GT.

Table 12: Green Tax rates and goods

Sl.#	Types of Goods	BTC heads	Green tax rates
1	Motor vehicles	87.03, 87.04, 87.06 & 87.07	0% ,5%,10%, 15%, 20%, 25%, 30%
2	Motor sprits (petrol)	2710.12.10	5%
3	HSD (diesel)	2710.19.15	5%

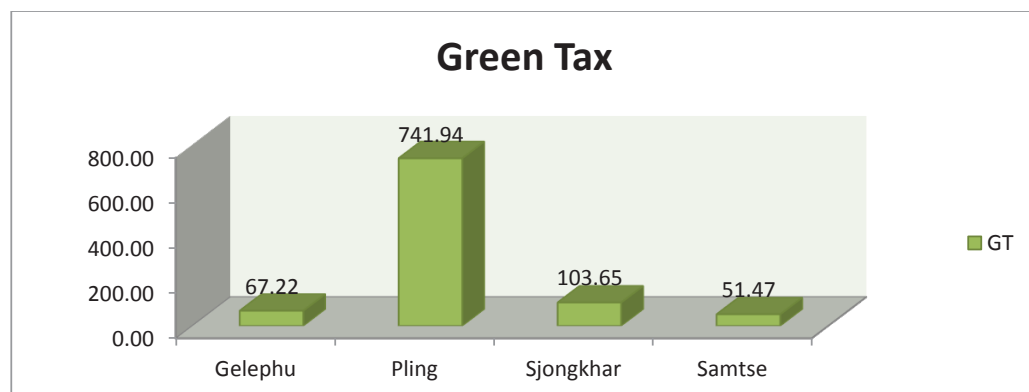
7.2. Green Tax Collection

Year 2019 recorded slight drop in Green Tax collection of Nu 964.28 million against Nu 1,116.01 million in 2018. Phuntsholing region collected the highest Green Tax amounting to Nu 741.94 million amongst the following four regions.

Table 13: Green Tax collection

Green Tax	2018			2019		
	IMI	TCI	Total	IMI	TCI	Total
Vehicle	508.48	101.17	609.65	362.13	98.14	460.27
Fuel	506.36	0	506.36	504.01	0	504.01
Grand Total	1,014.84	101.17	1,116.01	866.14	98.14	964.28

Chart 10: Green Tax collection by regions



8. REFERENCES

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9. ANNEXURE

9.1. Top ten Sales Tax Collecting Agents

SL. No	Unit Name	Nature of Business	RRCO	Sales Tax
1	Bhutan Brewery	Beer Manufacturing	P/ling	1,107.39
2	Zimdra Automobiles Eicher Division	Motor Vehicles	Thimphu	774.18
3	Zimdra Automobiles	Motor Vehicles	Thimphu	277.60
4	Bhutan Telecom Limited	Telecom service	Thimphu	208.55
5	Bhutan Hyundai Motors	Motor Vehicles	Thimphu	86.78
6	Tashi Infocomm Limited	Telecom service	Thimphu	79.85
7	Tashi Beverages	Aerated water Mfg.	P/ling	77.99
8	STCBL	Motor Vehicles	P/ling	77.30
9	Singye Agencies	Motor Vehicles	P/ling	68.12
10	Yuendrung Marketing Service	Beer Agent	P/ling	66.70

9.2. Overall summary

(Nu.in million)

Region	STCA	Sales Tax		Assessment		Foregone	PCA	Appeal	Green Tax	Staff
		PoS	PoE	No.	Collection					
ST Division										7
Bumthang	57	15.26		8	0.12			6		5
Gelephu	31	3.88	108.40	9	0.40				67.22	5
Mongar	27	3.14		27	0.25					4
Paro	132	207.20	61.13	17	1.31					7
Pling	76	1610.58	1517.60	64	0.84		102	6	741.94	14
Samtse	18	65.01	75.20	8	0.61				51.47	6
S/Jongkhar	39	52.10	200.71	21	1.10		8	14	103.65	4
Thimphu	240	1827.22	7.24	49	12.47		24	30		14
Total	620	3784.39	1970.28	203	17.11	1579.59	134	56	964.27	66

