



དངུལ་རྩིས་ལྷན་ཁག།  
**ROYAL GOVERNMENT OF BHUTAN**  
**MINISTRY OF FINANCE**  
**TASHICHO DZONG**  
**THIMPHU**



**MoF/DRC/CUS-TTU-01/2021/124**

**23<sup>rd</sup> July, 2021**

**NOTIFICATION**

**Subject: Notification on the enactment of Tax Act of Bhutan 2021**

This is to notify the general public that the Parliament of the Kingdom of Bhutan has revised the Sales Tax on Tobacco or Tobacco products classified in the Bhutan Trade Classification.

The Tax Act of Bhutan 2021 comes into force on the day the Act is introduced by the Finance Minister in the National Assembly of Bhutan and shall expire on the day of the implementation of the Goods and Service Tax Act of Bhutan 2020.

The Schedule on Sales Tax Rate can be downloaded from the websites: [www.mof.gov.bt](http://www.mof.gov.bt) and [www.drc.gov.bt](http://www.drc.gov.bt)

**(Namgay Tshering)**

Copy to:

1. The Hon'ble Prime Minister, Gyalyong Tshongkhag, Thimphu.
2. Dasho Zimpon, Office of the Gyalpoi Zimpon, Thimphu,
3. The Auditor General, Royal Audit Authority, Thimphu.
4. The Chairperson RCSC, Thimphu
5. All Constitutional Heads, Government Secretaries, Dzongdags and Thrompons, Autonomous Bodies and BCCI