



དངུལ་ཚོ་ས་ལྷན་ཁག།

ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
TASHICHHO DZONG



MoF/PPD/Notification/2021/967

8th November 2021

NOTIFICATION

Subject: Notification on collection and deposit of Land Tax.

This is to notify that section 118 of the Land Act, 2007 states that “from the day a person acquires the ownership of land through registration in Thram, he is liable to pay land tax to the Government”. However, it has been observed that some Local Governments have not collected land taxes from the land owners.

Therefore, the Ministry of Finance hereby notifies all Local Governments to:

1. Collect land tax from Thram owners including those with a Land Use Certificate Thram at the existing approved rate as per the Revised Taxation Policy 1992.
2. For the landowners whose new Thrams are yet to be issued, the taxes shall be collected based on the old Thram.
3. Comply with the Thromde Boundary of 2010 until amending orders are issued by the government after seeking endorsement from the Parliament.
4. Land taxes collected should be deposited into the centralized government account or the respective CD accounts of the LGs, and proper records of the same should be maintained and submitted to the Ministry of Finance annually.

This is to reinforce the implementation of the Land Act 2007 and the Revised Taxation Policy of 1992 and failure to comply will be dealt with as per the laws.

(Kesang Deki)

FINANCE SECRETARY



དངུལ་ཚིན་ལྷན་ཁག །

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Copy to:

1. Hon'ble Secretary, National Land Commission Secretariat for kind information.
2. Hon'ble Secretary, Ministry of Works and Human Settlement for kind information.
3. Thrompons, Thimphu, Gelephu, Samdrup Jongkhar, Phuntsholing for necessary action.
4. Dasho Dzungdas, All Dzongkhags for necessary action.
5. Director General, Department of Revenue & Customs, for kind information.