



དངུལ་རྩིས་ལྷན་ཁག།

ROYAL GOVERNMENT OF BHUTAN  
MINISTRY OF FINANCE  
TASHICHHODZONG  
THIMPHU



དངུལ་རྩིས་སློབ་པ།

FINANCE MINISTER

MoF/PPD/GST/Notification/2022/76

14<sup>th</sup> July 2022

**NOTIFICATION**

**Subject: Enforcement of Goods and Services Tax (Amendment) Act of Bhutan 2022**

This is to notify that the 7<sup>th</sup> Session of the Third Parliament of the Kingdom of Bhutan has enacted the Goods and Services Tax (Amendment) Act of Bhutan 2022 on the 9<sup>th</sup> day of the 4<sup>th</sup> month of the Water Male Tiger Year corresponding to the 8<sup>th</sup> Day of June 2022.

Accordingly, the following provisions under Section 5, Chapter 1, Part I of the Goods and Services Tax Act of Bhutan 2020 shall be repealed from the day the Parliament approves for enforcement, when the Goods and Services Tax system is ready.

Particulars	Heading
Part I, III & Annex IV	Sales Tax, Excise, General Provisions and Excise duty rates under Sales Tax, Customs and Excise Act of the Kingdom of Bhutan 2000.
Schedule A & B	Sales tax rate (proposed) & Excise duty rate (proposed) under Tax Revision Act 2011.
Sections 1-11 & 32-56	Provisions under the Sales Tax, Customs and Excise (Amendment) Act of Bhutan 2012.
Chapter 5.2.2, Annex I & II	Sales tax rate under the Tax Act 2014.
Annexure III	Sales tax rate under the Revised Taxes and Levies Act of Bhutan 2016.
BTC	Sales Tax rates under Bhutan Trade Classification and Tariff Schedule 2017.
Annexure I	Sales tax rate under Tax (Amendment) Act of Bhutan 2020.

**Namgay Tshering**

Copy to:

1. Dasho Zimpon, Office of the Gyalpoi Zimpon, Thimphu.
2. The Hon'ble Prime Minister, Gyalyong Tshongkhong, Thimphu.
3. Hon'ble Ministers and Secretaries, All Ministries.
4. All Constitutional Heads, Government Secretaries, Dzongdags and Thrompons, Autonomous Bodies and BCCI and Officiating Director General, DRC, MoF.