

CUSTOMER SERVICE DELIVERY STANDARDS

**DEPARTMENT OF REVENUE & CUSTOMS, MINISTRY OF FINANCE, 2022
ROYAL GOVERNMENT OF BHUTAN**

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I. Introduction

The taxpayer service delivery function plays a crucial role in the administration of the tax legislation. Providing services that are user-friendly, in the sense of being accessible and understandable for all, helps to maintain and strengthen the taxpayers' willingness to comply voluntarily and thereby contribute to improvements in overall levels of compliance with the laws. The overarching goal of Customer service in the context of *Department of Revenue & Customs*, is customer expectation must be recognized and acted upon by providing support through information, assistance, and creating an enabling environment for taxpayers for meaningful engagement.

An effective and efficient program of taxpayer service activities is a critical objective of all Tax authorities. The general complexity of tax laws coupled with the relatively large populations of taxpayers to be administered mean that all Tax authorities must rely substantially on taxpayers' voluntary compliance to achieve the outcomes expected of them. It is axiomatic that to achieve high levels of voluntary compliance, taxpayers and their representatives must have a good

standard of services to help them determine their obligations under the laws and to complete the steps required to acquit those obligations.

In government context, service standards are the rules of engagement between government and taxpayers. Service standards include targets such as waiting times and hours of operation. Service beneficiaries are entitled to know what level of service they should expect from the Department and how services will be delivered and what is the associated cost. Appreciating the needs of taxpayers is one of the leading priorities for Department of Revenue and Customs Office. As part of our on-going efforts to enhance the service towards taxpayers we have developed a condensed and practical overview of our service and delivery standards. This document is intended to serve as a guide to both existing and new taxpayers, and to help all taxpayers get the most from their operational relationship with us.

Note: The timeline framed in this document is on the assumption that all the prerequisites have been fulfilled by the taxpayer to avail a particular service.

II. Income Tax Division (ITD)

1. Head Quarter

Sl. No.	Services	Procedures	Pre-Requisites	Timeline
1	Registration of Exempt Organization	<ul style="list-style-type: none">● Apply through BITS/in person	<ul style="list-style-type: none">● Certificate of Registration issued by CSO/CRO● CID copy of Board members● Copy of the Articles of Association	Within 1 working day
2	Registration of Agency	<ul style="list-style-type: none">● Apply through BITS/in person	<ul style="list-style-type: none">● Agency name● LC account● Official letter for Agencies other than Government	Within 1 working day
3	Time extension for return filing	<ul style="list-style-type: none">● Apply to DRC	<ul style="list-style-type: none">● Written application with valid reason for time extension	Within 1 working day
4	Tax Appeal	<ul style="list-style-type: none">● Apply to DRC & Appeal Board● Conduct appeal meeting● Convey the decision	<ul style="list-style-type: none">● Written application with valid reason● Any supporting documents to substantiate the appeal	Within 60 days

5	Tax instalment payment	<ul style="list-style-type: none"> • Apply to DRC • Verify and review the request • Instruct RRCO to draw agreement if approved 	<ul style="list-style-type: none"> • Application with valid reasons • Submission of relevant documents if any 	Within 1 working day
6	Approval of Tax Holiday by DRC	<ul style="list-style-type: none"> • RRCO to forward the application received from taxpayer 	<ul style="list-style-type: none"> • Field report from RRCO • Duly filled Tax Holiday Form along with supporting documents specified therein 	Within 3 working days
7	Clarifications on Income Tax Act and Rules through written application	<ul style="list-style-type: none"> • DRC 		Within 1 working day
8	Telephonic inquiry	<ul style="list-style-type: none"> • DRC 		On the spot

2. Regional Office

Sl. No.	Services	Procedures	Pre-Requisites	Timeline
1	Registration of PIT	<ul style="list-style-type: none"> Apply through BITS/in person 	<ul style="list-style-type: none"> CID number 	Within 1 working day
2	Registration of BIT/ CIT	<ul style="list-style-type: none"> Apply through BITS/in person 	<ul style="list-style-type: none"> CID number Certificate of incorporation number 	Within 1 working day
3	Amendment	<ul style="list-style-type: none"> Apply through BITS/in person 	<ul style="list-style-type: none"> Details for proposed changes 	Within 1 working day
4	TPN de-registration	<ul style="list-style-type: none"> Apply through BITS/in person 	<ul style="list-style-type: none"> Application with valid reason for the de-activation No tax outstanding 	Within 1 working day
5	Change of place of registration (RRCO)	<ul style="list-style-type: none"> Apply through BITS /in person 	<ul style="list-style-type: none"> Application with valid reason for the change of region 	Within 1 working day
6	Time extension for return filing	<ul style="list-style-type: none"> Apply to RRCO 	<ul style="list-style-type: none"> Written application with valid reason for time extension 	Within 1 working day
7	Issuance of Tax Clearance	<ul style="list-style-type: none"> Apply through RAMIS /in person 	<ul style="list-style-type: none"> No tax outstanding 	Within 1 working day

8	Tax Appeal	<ul style="list-style-type: none"> ● Apply to RRCO ● Conduct the appeal meeting ● Convey the decision 	<ul style="list-style-type: none"> ● Written application with valid reason ● Any supporting documents to substantiate the appeal 	Within 30 days
9	Tax instalment payment	<ul style="list-style-type: none"> ● Apply to RRCO ● Verify and review the request ● Draw agreement if approved 	<ul style="list-style-type: none"> ● Application with valid reasons ● Submission of relevant documents if any ● Draw up agreement 	Within 3 working days
10	Manual TDS deposit	<ul style="list-style-type: none"> ● Visit RRCO in person 	<ul style="list-style-type: none"> ● Filled TDS schedule (soft copy) 	Within 1 hour
11	Processing Refund of erroneous TDS deposits	<ul style="list-style-type: none"> ● Apply to RRCO in person 	<ul style="list-style-type: none"> ● Written application with valid reason for TDS refund along with all supporting documents 	Within 3 working days
12	TDS swapping	<ul style="list-style-type: none"> ● Apply to RRCO in person 	<ul style="list-style-type: none"> ● Written application with valid reason for TDS assessment ● TDS deductor's details ● TDS receiver/giver details 	Within 1 hour
13	PIT Desk Assessment (per case)	<ul style="list-style-type: none"> ● File return at RRCO 	<ul style="list-style-type: none"> ● PIT return and other supporting documents 	Within 10 working days
14	PIT Field Assessment (Per Case)	<ul style="list-style-type: none"> ● File return at RRCO 	<ul style="list-style-type: none"> ● PIT return and other supporting documents 	Within 90 days

15	BIT Desk Assessment (Per Case)	<ul style="list-style-type: none"> ● File return at RRCO 	<ul style="list-style-type: none"> ● BIT return and other supporting documents 	Within 10 working days
16	BIT Field Assessment (Per Case)	<ul style="list-style-type: none"> ● File return at RRCO 	<ul style="list-style-type: none"> ● BIT return and other supporting documents 	Within 15 working days
17	CIT Field Assessment (Per Case)	<ul style="list-style-type: none"> ● File return at RRCO 	<ul style="list-style-type: none"> ● BIT return and other supporting documents 	Within 15 working days
18	Re-assessment (Per case)	<ul style="list-style-type: none"> ● File return at RRCO 	<ul style="list-style-type: none"> ● Return filing and other supporting documents 	Within 10 working days
19	Verification of Tax Holiday	<ul style="list-style-type: none"> ● Apply to RRCO 	<ul style="list-style-type: none"> ● Recommendation from sector agency ● Tax exemption scheme application form ● Any other supporting documents specified therein 	Within 30 days
20	Clarifications on Income Tax Act and Rules through written application	<ul style="list-style-type: none"> ● RRCO 		Within 1 working day
21	Telephonic inquiry	<ul style="list-style-type: none"> ● RRCO 		On the spot

III. Customs and Excise Division

1. Head Quarter

Sl. No	Services	Procedures	Pre-Requisite	Timeline
1	Issue of import duty exemption certificate (IDEC) for third country imports for General goods and Vehicle	<ul style="list-style-type: none">• DRC/RRCO verify the application• Upon approval, issue IDEC	<ul style="list-style-type: none">• Import license• CD Form I,• ST Form II• Undertaking• Commercial invoice• Supply order in case of exemption for refund to third parties• Forwarding letter from concerned organization/agency wherever required <p>For vehicle only: Import authorization issued by MOF</p>	Within 3 working days

2	Registration of new brands and issuance of import permit for the import of alcohol and alcoholic beverages	<ul style="list-style-type: none"> • Review /Verify and approve the registration • Registration of new brand in the BACS system • Issue a letter of brand registration and import permit 	<ul style="list-style-type: none"> • Application for brand registration mentioning brand name, unit, size, price, importer and exporter details etc. • Label print out of the brand 	Within 1 working day
3	Issuance of Excise Duty exemption on AWPL products for armed forces	<ul style="list-style-type: none"> • Verify the eligibility and entitlements • Update the entitlement in the system 	<ul style="list-style-type: none"> • Application • List of annual entitlement of alcohol products 	Within 7 working days
4	Issuance of Duty-free entitlement	<ul style="list-style-type: none"> • Verify the eligibility and entitlements • Issue approval letter 	<ul style="list-style-type: none"> • Duty free application form • Letter from concerned Agency • Promotion order 	Within 1 working day
5	TPN Registration in BACS	<ul style="list-style-type: none"> • Upload TPN in BACS • Share with RRCOs, LTO & MoEA 	<ul style="list-style-type: none"> • Data from ITD 	Within 1 hour
6	Appeal	<ul style="list-style-type: none"> • Apply to DRC & Appeal Board • Conduct appeal meeting • Convey the decision 	<ul style="list-style-type: none"> • Appeal Application along with all the valid reasons • Relevant documents to substantiate re-appeal 	Within 60 days

7	Instalment	<ul style="list-style-type: none"> • Apply to DRC • Verify and review the request • Instruct RRCO to draw agreement if approved 	<ul style="list-style-type: none"> • Application with valid reasons • Relevant documents to substantiate the request for instalment 	Within 1 working day
8	Time Extension	<ul style="list-style-type: none"> • Apply to DRC • Verify the eligibility • Convey decision 	<ul style="list-style-type: none"> • Application with valid reasons • Relevant documents to substantiate the request for instalment 	Within 1 working day

2. Regional office/Check post

Sl. No	Services	Procedures	Pre-Requisite	Timeline
1	Import clearance	<ul style="list-style-type: none"> Physical Verification of goods Assessment (valuation, classification, verification of documents) Collection of BST/Duty and issuance of money receipts. Goods delivery and release 	<p>Goods imported (IMI) have to be presented along with:</p> <ul style="list-style-type: none"> Import declaration form Commercial Invoice Permit from relevant agencies, if any Consignment notes if any, BST exemption certificate (BSTEC) if any. <p>Goods imported (TCI) have to be presented along with:</p> <ul style="list-style-type: none"> Import Declaration Form Import License Commercial / Proforma Invoice Insurance Documents Freight Documents Certificate of Origin Packing List Dispatch Challan from LTO 	<ul style="list-style-type: none"> Within 1 working day Within 1 working day

			<ul style="list-style-type: none"> • Letter of Guarantee • Import duty exemption certificate if any • Permit from relevant agencies if required etc. 	
2	Export Clearance	<ul style="list-style-type: none"> • Verification of documents • Physical verification of goods • Assessment of declaration • Release of consignment 	<ul style="list-style-type: none"> • Bill • Credit sales receipt • Certificate of Origin • Packing List • Export Declaration Form • Export License • Permits • Export invoice 	Within 1 working day
3	Clearance of transit goods	<ul style="list-style-type: none"> • Verification of documents • Physical verification of goods • Assessment of declaration • Release of consignment 	<ul style="list-style-type: none"> • Bill • Credit sales receipt • Consignment notes • Invoice/Cash memo • Goods along with Transit declaration form (Annex XIX, CRRB 2017) 	Within 1 working day

4	Refund process	<ul style="list-style-type: none"> • RRCO to verify and approve the refund request received and forward to Revenue Division, DRC for refund 	<ul style="list-style-type: none"> • Application form for refund (Annexure XXXVIII CRRB 2017) • Copy of import declaration • Original Money Receipt / Adv. Adj voucher/ Computer generated money receipt • Commercial Invoice / cash memo • Exemption certificate (where applicable) 	Within 3 working days
5	Appeal	<ul style="list-style-type: none"> • Apply to RRCO • Conduct Appeal Meeting • Convey the decision 	<ul style="list-style-type: none"> • Written application with valid reason • Any supporting documents to substantiate the appeal 	Within 30 days

6	Instalment	<ul style="list-style-type: none"> • Apply to RRCO • Verify and review the request • Draw up agreement if approved 	<ul style="list-style-type: none"> • Written application with valid reason • Any supporting documents to substantiate the appeal 	Within 3 working days
7	Time Extension	<ul style="list-style-type: none"> • Apply to RRCO • Verify the request • Convey decision 	<ul style="list-style-type: none"> • Application with valid reasons • Supporting documents to substantiate request 	Within 1 working day

3. Paro International Airport

Sl. No	Services	Procedures	Pre-Requisite	Timeline
1	Clearance of passenger and baggage at the time of arrival/Departure	<p>Green Channel:</p> <ul style="list-style-type: none"> • Passenger profiling • Visual inspection of baggage <p>Red Channel:</p> <ul style="list-style-type: none"> • Inspection of luggage • Classification, Valuation, & Assessment • Collection of applicable taxes and duties <p>Incorrect declaration of baggage (Green/Red Channel)-</p> <ul style="list-style-type: none"> • Inspection of goods • Classification, Valuation, & Assessment • Collection of applicable taxes, duties and fines & penalties 	<ul style="list-style-type: none"> • Filled declaration form • Invoice / Cash memo/ bills • Permits wherever applicable 	Within 30 minutes

2	Clearance of airlines' crew	<ul style="list-style-type: none"> • Visual inspection/x-ray screening • Assessment wherever applicable • Collection of taxes and duties wherever applicable 	<ul style="list-style-type: none"> • Filled declaration form • Invoice • Permits wherever applicable 	Within 30 minutes
3	Clearance of re-imported goods	<ul style="list-style-type: none"> • Collection of export declaration form (reimportation) • Physical examination of the goods • Verify the documents • Assess tax and duty if applicable 	<ul style="list-style-type: none"> • Export Declaration form(reimportation) • Invoice • Packing List 	Within 30 minutes
4	Temporary admission of goods	<ul style="list-style-type: none"> • Physical verification of goods 	<ul style="list-style-type: none"> • Application for temporary admission • Invoice • Packing list 	Within 30 minutes
5	Foreign currency declaration exceeding the amount equivalent to USD 10,000	<ul style="list-style-type: none"> • Verification of passport, air tickets and duly filled cash declaration form 	<ul style="list-style-type: none"> • Duly filled Cash declaration form 	Within 30 minutes

6	Export clearance	<ul style="list-style-type: none"> • Physical examination of the goods • Check the relevant documents • Issue export declaration 	<ul style="list-style-type: none"> • Invoice • Packing list • Certificate of origin • Airway bill • Relevant permit(s) 	Within 30 minutes
7	Import Clearance	<ul style="list-style-type: none"> • Verification of the declared documents • Physical examination of the goods • Assessment (valuation and classification) • Collection of taxes and issuance of money receipts • Issuance of transit documents 	<ul style="list-style-type: none"> • Import/export/transit declaration form • Invoice • Airway bill • Packing list • STEC/IDEC • Relevant permits • Certificate of origin • Consignment Manifest, where applicable • Authorization letter wherever applicable 	Within 1 working day

8	Appeal	<ul style="list-style-type: none"> • Apply to RRCO • Conduct Appeal Meeting • Convey the decision 	<ul style="list-style-type: none"> • Written application with valid reason • Any supporting documents to substantiate the appeal 	Within 30 working days
9	Instalment	<ul style="list-style-type: none"> • Apply to RRCO • Verify and review the request • Draw agreement if approved 	<ul style="list-style-type: none"> • Written application with valid reason • Any supporting documents to substantiate the appeal 	Within 3 working days

IV. Sales Tax Division (STD)

1. Head Quarter

Sl. No	Services	Procedures	Prerequisites	Timeline
1	Sales Tax exemption for plant and machinery for manufacturing and service units	<ul style="list-style-type: none">• Submit the application to DRC• DRC will Verify, approve and issue the STEC	<ul style="list-style-type: none">• Filled ST & CD form I (with correct BTC code and Description)• Sealed and signed letter of undertaking as per prescribed format• Proforma invoice/bills• Project documents• Drawings, Justification on exemptions• Specimen Signature form filled and signed by authorized signatory• Authorization form in case of absence of authorized person	Within 3 working days

2	Sales Tax exemption on vehicle quota	<ul style="list-style-type: none"> • Apply through RAMIS and submit the application to DRC • DRC will Verify, approve and issue the STEC 	<ul style="list-style-type: none"> • Filled ST & CD form I with correct Bhutan trade classification code • sealed and signed letter of undertaking as per prescribed format • Proforma invoice/bills • Specimen Signature form filled and signed by authorized signatory • Authorization form in case of absence of authorized person • Import Authorisation from MOF • Customer order form 	Within 3 working days
3	Sales Tax Exemption to Foreign Diplomatic Missions, International Organizations and Agencies	<ul style="list-style-type: none"> • Submit the application to DRC • DRC will Verify, approve and issue the STEC 	<ul style="list-style-type: none"> • Filled ST & CD form I (with correct BTC code and Description), • Sealed and signed letter of undertaking as per prescribed format • Proforma invoice/bills • A copy of relevant international conventions or covenants, bilateral or multilateral agreement 	Within 3 working days

			<p>signed with Kingdom of Bhutan exempting from payment of sales tax.</p> <ul style="list-style-type: none"> • Specimen Signature form filled and signed by authorized signatory 	
4	Sales Tax exemption to Bhutanese Organizations and agencies and individuals	<ul style="list-style-type: none"> • Submit the application to DRC • DRC will Verify, approve and issue the STEC 	<ul style="list-style-type: none"> • Filled ST & CD form I (with correct BTC code and Description) • Sealed and signed letter of undertaking as per prescribed format • Proforma invoice/bills • Specimen Signature form filled and signed by authorized signatory • A copy of the privileges/relief granted by any other Acts or the Kingdom of Bhutan, National Assembly resolutions or by a Royal Charter 	Within 3 working days
5	Appeal	<ul style="list-style-type: none"> • Apply to DRC • Conduct committee meeting • Convey the decision 	<ul style="list-style-type: none"> • Appeal should have been deliberated in RRCO • Appeal Application • Clear undisputed taxes 	Within 45 days

6	Instalment payment	<ul style="list-style-type: none"> • Apply to DRC • RRCO to verify • Convey the decision 	<ul style="list-style-type: none"> • Application with valid reasons • Submission of relevant documents if any 	Within 1 working day
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2. Regional Office

Sl. No	Services	Procedures	Prerequisites	Timeline
1	Sales Tax exemption on annual raw materials and primary packaging materials for existing manufacturing units.	<ul style="list-style-type: none"> • Submit the application to RRCO • RRCO will Verify, approve and issue the STEC 	<ul style="list-style-type: none"> • ST & CD form I with correct Bhutan trade classification code (BTC) and commodity description. • Submit tentative quantity required for a year which shall be applied latest by 31st October every year for the following year • A letter of undertaking as per prescribed format • Project documents and usage of items 	Within 3 working days

2	<p>Sales Tax exemption on additional /new raw materials and primary packaging materials for existing and newly established manufacturing units</p>	<ul style="list-style-type: none"> • Submit the application to RRCO • RRCO will Verify, and send to HQ for interim approval • After approval from DRC, issue STEC 	<ul style="list-style-type: none"> • ST & CD form I with correct Bhutan trade classification code (BTC) and commodity description. • Submit tentative quantity required for a year shall be applied by 31st October every year for the following year • A letter of undertaking as per prescribed format • Project documents and usage of items 	<p>Within 10 working days</p>
3	<p>Sales Tax exemption to Hydroelectric projects</p>	<ul style="list-style-type: none"> • Submit the application to RRCO • RRCO will Verify, approve and issue the STEC 	<ul style="list-style-type: none"> • ST & CD form I with correct Bhutan trade classification code (BTC) and commodity description. • A letter of undertaking as per prescribed format • Project documents and usage of items • A copy of the relevant Tax guidelines issued to hydropower projects exempting payment of Sales Tax 	<p>Within 3 working days</p>

4	<p>Refund of Sales Tax paid at the point of entry/importation</p>	<ul style="list-style-type: none"> • Submit the application to RRCO • RRCO will Verify, approve and forward to DRC, HQ for cheque disbursement 	<ul style="list-style-type: none"> • Duly filled, sealed and signed GP form I • Original money receipt/adjustment voucher/computer generated money receipts • Copy of invoices/bills, etc. • Copy of import declaration form • Copy of relevant documents exempting payment of Sales Tax/Sales Tax exemption certificate where applicable • Refund documents endorsed by the project manager/authorized official • Any other relevant documents required by the department. 	<p>Within 3 working days</p>
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5	Sales Tax Exemption on Services	<ul style="list-style-type: none"> • Submit the application to RRCO • RRCO will Verify, approve and issue the STEC 	<ul style="list-style-type: none"> • Filled, sealed and signed ST form III • Copy of bill/invoices • Copy of the visiting guest identity/other documents as required by the rule • A letter of undertaking as per prescribed format 	<p>Within 3 working days</p>
6	ST exemption for Tourism Sector <ul style="list-style-type: none"> • Tourist standard Hotels. 	<ul style="list-style-type: none"> • Apply to TCB (tax.tashel.gov.bt) as per list approved by MOF • With TCB's recommendation, apply to RRCO • RRCO will verify, approve and issue STEC 	<ul style="list-style-type: none"> • Must be licensed business entity registered with TCB as tourist accommodation whether new/upgrading or renovating • Filled, sealed and signed ST & CD form I • Copy of bill/invoices/BOQ • A letter of undertaking as per prescribed format • Must be STCA registered • Hotel must use computerised billing system 	<p>Within 3 working days</p>

7	ST exemption for Tourism Sector <ul style="list-style-type: none"> • Tour operators 	<ul style="list-style-type: none"> • Apply to TCB (tax.tashel.gov.bt) as per list approved by MOF • With TCB's recommendation, apply to RRCO • RRCO will verify, approve and issue STEC 	<ul style="list-style-type: none"> • Must be licensed business entity registered with TCB • Filled, sealed and signed ST & CD form I • Copy of bill/invoices • A letter of undertaking as per prescribed format • Must be registered taxpayer with DRC and operational at the time of application • At least handled 100 internationals \$ paying tourist in last two operating income years 	Within 3 working days
8	Sales Tax Registration	<ul style="list-style-type: none"> • Apply to RRCO • Verify and issue STCA No 	<ul style="list-style-type: none"> • Submit GP form III • Copy of business license 	Within 1 working days

9	Field Assessment (per case)	<ul style="list-style-type: none"> • RRCO Officials visit the unit • Verify/ cross check documents • Issue report /demand notice 	<ul style="list-style-type: none"> • Bills or invoices • Check TDS • Import declaration form • Check ledger in the system • BIT filing report • Any other relevant documents 	Within 15 working days
10	Desk Assessment (Per case)	<ul style="list-style-type: none"> • Submit documents to RRCO 	<ul style="list-style-type: none"> • Bills or invoices • Check TDS • Import declaration form • Check ledger in the system • BIT filing report • Any other relevant documents 	Within 3 working days
11	Appeal	<ul style="list-style-type: none"> • Apply to RRCO • Conduct appeal meeting • Convey the decision 	<ul style="list-style-type: none"> • Appeal Application • Clear undisputed taxes 	Within 30 days

12	The valuation, assessment and collection of sales tax on individual vehicle import	<ul style="list-style-type: none"> • Submit necessary documents to RRCO • RRCO will verify and assess the ST on individual vehicle import 	<ul style="list-style-type: none"> • Bills/Factory invoices • Import declaration • Money receipt evidencing payment of green tax • Letter of undertaking • Authorization letter • Sales Tax Exemption certificate, if applicable 	Within 2 working days
13	Valuation on the import of vehicle by Bhutanese on transfer of residence to Bhutan	<ul style="list-style-type: none"> • Submit necessary documents to RRCO • RRCO will verify and assess the ST on vehicle imported by Bhutanese working in Embassies and Consulate offices abroad 	<ul style="list-style-type: none"> • Original invoice • Import declaration • Money Receipt evidencing payment of Customs duty and Green Tax • Sales Tax Exemption certificate, if applicable • Date of relieving order for calculation of depreciation • Vehicle registration certificate of country of residence for calculation of depreciation 	Within 2 working days
14	Instalment	<ul style="list-style-type: none"> • Apply to RRCO • Verify and review the request • Draw agreement if approved 	<ul style="list-style-type: none"> • Application with valid reasons • Submission of relevant documents if any • Draw up an agreement 	Within 3 working days

V. Revenue Accounts and Audit Division (RAAD)

1. Head Quarter

Sl. No	Services	Procedures	Prerequisites	Timeline
1	Refund of Direct Taxes (PIT/BIT/CIT)	<ul style="list-style-type: none">• Generate refund challan• Prepare and forward refund challan and letter to banks		<ul style="list-style-type: none">• Within 2 working days
2	Refund of indirect taxes (Sales Tax/ Customs duty/ Green tax)	<ul style="list-style-type: none">• Prepare voucher and refund cheque• Prepare and forward refund letter to bank• Deliver the cheque either through post or collect from dispatch	<ul style="list-style-type: none">• Copy of forwarding letter and approval form from respective RRCOs	<ul style="list-style-type: none">• Within 2 working days
3	Refunds of Non-Taxes & Erroneous Deposits	<ul style="list-style-type: none">• Generate refund challan• Prepare and forward refund challan and letter to banks		<ul style="list-style-type: none">• Within 2 working days

2. Regional Office

Sl. No	Services	Procedures	Pre-Requisite	Timeline
1	Registration of revenue collecting agencies and users	<ul style="list-style-type: none"> Apply to Concerned RRCO with Relevant information. 	<ul style="list-style-type: none"> Submit agency details for registration including Name of the agency, emails & Phone numbers 	<ul style="list-style-type: none"> Within 1 working day
2	Creation & assigning of the revenue account heads	<ul style="list-style-type: none"> Apply to Concerned RRCO with details. 	<ul style="list-style-type: none"> Send agency code along with lists of new revenue head to be created. 	<ul style="list-style-type: none"> Within 1 hour
3	Cash counter Services	<ul style="list-style-type: none"> Visit RRCO 	<ul style="list-style-type: none"> Make payment as per the demand/ deposit voucher number Make payments as per the relevant document 	<ul style="list-style-type: none"> Within 15 minutes
4	Issuance of RMR to Revenue Collecting Agencies	<ul style="list-style-type: none"> Put a requisition to concerned RRCO 	<ul style="list-style-type: none"> Submit stock balance statement to verify unused stock balance 	<ul style="list-style-type: none"> Within 1 hour

VI. Public Information Service (PIS) Unit

Sl. No	Services	Procedures	Pre-Requisite	Timeline
1	Clarification of taxpayer queries	<ul style="list-style-type: none"> • Through email or call • Through toll free no 3999 & 3998 	<ul style="list-style-type: none"> • Must be relevant to the Department 	<ul style="list-style-type: none"> • Instantly through call • Within 1 working day through mail
2	Provide assistance to taxpayers on online filing and registration	<ul style="list-style-type: none"> • Request by taxpayer through call/ email 	<ul style="list-style-type: none"> • Must be relevant to the Department 	<ul style="list-style-type: none"> • Instantly through call • Within 1 working day through mail
3	Receive taxpayer complaints	<ul style="list-style-type: none"> • Request must be made through email 	<ul style="list-style-type: none"> • Must be relevant to the Department 	<ul style="list-style-type: none"> • Inform the taxpayer within 1 working day after receipt of the complain