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དུལ་ཚེས་ལྷན་ཁག།
DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE
THIMPHU

DRC/TAX/M&E/NOT/01/2022/ 1801

Date: December 27, 2022

NOTIFICATION

Sub: Tax Filing dates for Income Year 2022

This is to notify all the taxpayers that the tax filing dates for Income Year 2022 is as follows:

- **Personal Income Tax (PIT) from 1st January to 28th February 2023;**
- **Business Income Tax (BIT) from 1st January to 31st March 2023; and**
- **Corporate Income Tax (CIT) from 1st January to 31st March 2023.**

All BIT and CIT payers maintaining books of accounts and PIT payers are encouraged to file the tax return online through RAMIS. To learn more about RAMIS, visit DRC's website www.drc.gov.bt.

Business entities not maintaining books of accounts must file the tax return through **BIT Estimated Tax App (BETA)**. To download the app, search for "**Bhutan Tax-BETA**" in the App Store or Google Play store. The officials from the Regional Revenue and Customs Office (RRCO) shall not visit the business premises for tax collection.

To avoid last minute rush and system congestion, taxpayers are requested to **FILE EARLY AND GET YOUR REFUND EARLY.**

All the taxpayers are requested to update your registration details in RAMIS before filing the tax return. Remember to check the filing status after the return is filed. Successful filing will show a "**System Filed**" message.

Filing after the due dates shall attract a late filing penalty of Nu.100 per day until 3 months after the filing deadline. Filing after three months from the due date shall attract a fine equivalent to three times the tax amount or Nu.30,000 whichever is higher. A penal interest of 24% p.a. is applicable on the tax amount due from the end of filing due date until the date of payment.

For further clarification on tax filing through RAMIS and BETA, call Toll Free number 3998/3999 or the concerned RRCO where you are registered as a taxpayer.


Offg Director General
Department of Revenue & Customs

Copy to:

- Regional Director, RRCO Bumthang, Gelephu, Mongar, Paro, Phuentsholing, S/Jongkhar, Samtse, and Thimphu for information.
- Head, PIS Division for announcement in both print and broadcast media