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NATIONAL REVENUE REPORT FISCAL YEAR 2018 - 2019

འོང་འབབ་དང་ཅ་དམ་ལས་ཁུངས།
དངུལ་ཚུལ་སྒྲིག་ཁག།

DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE

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DEPARTMENT OF REVENUE & CUSTOMS

Mission

To ensure that the tax and customs administration has the capacity to collect taxes efficiently and effectively at minimum cost through impartial and consistent enforcement of the regulations, and to provide a convenient and honest service to the taxpayers.

Vision

Contribute to nation building through the development of an effective revenue system.

MESSAGE FROM THE DIRECTOR GENERAL



I am pleased to present the annual National Revenue Report of the Department of Revenue & Customs for the year ended 30th June 2019 (FY 2018-2019). This report presents an overview of the performance of tax and non-tax revenue.

Net revenue collection for the fiscal year was Nu 34,707.670 million. As compared to the previous year it reduced by 5.9 percent. The slowdown of the economic growth from 4.7 percent in 2017 to 3 percent in 2018, institutionalization of the Fiscal Incentive Act 2017 and lower Excise Duty collection had an impact on tax collections.

During the year, domestic revenue financed 100 percent of the current expenditure and 43 percent of the capital expenditure. Total revenue as a percent of GDP was 19 percent and tax revenue was 14.8 percent.

While no new tax measures were initiated during the year, the department focused on trade facilitation, information sharing with taxpayers and improving tax assessments.

Efforts were made to reduce non-tariff barriers through annual border level meeting and bilateral meetings with the customs counterpart in India and Bangladesh to smoothen procedures and create an enabling environment for trade.

Taxpayer Information Center was set up in January 2019 to provide efficient and effective taxpayer service.

Within six months of its establishment it responded to 20,612 phone calls and 3585 emails.

Better intelligence/information sharing from the relevant agencies and coordination through the Revenue Intelligence Division has helped the Department to curb the leakages of revenue through more focused assessment.

As this report underscores, the department commits to continuously contribute to nation building process through enhanced and fairer revenue mobilization and wider governance while maintaining the taxpayer's confidence in the system.

The department's achievements in 2018-19 were only possible due to significant support from Taxpayers, Revenue Collecting Agencies and Regional Offices and guidance from the Ministry of Finance. Therefore, I wish to acknowledge and express sincere appreciation for their contribution.

Together we can usher towards achieving the national goal of self-reliance.


Wangchuk Thayey
Director General

PERFORMANCE HIGHLIGHTS - FY 2018-2019

Performance & Services

We administered **Nu. 35,283.524** million payment of transactions



We collected Total Net Revenue of **Nu. 34,707.670** million



We refunded **Nu. 575.853** million



96% of the refund cases processed within the fiscal year



We collected tax revenue of **Nu. 27,171.147** million



We audited 93 collecting agencies & collected arrears of **Nu 17.920** million as fines & penalties



We conducted Post Clearance Audit of manufacturing units and collected additional sales tax of **Nu 1.23** million



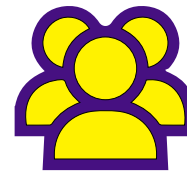
Customs seizure value of **Nu 34.42** million



We assessed **214** sales tax returns & raised additional sales tax of **Nu 26.63** million

PENALTY

We collected fines & penalties of **Nu 197.134** million

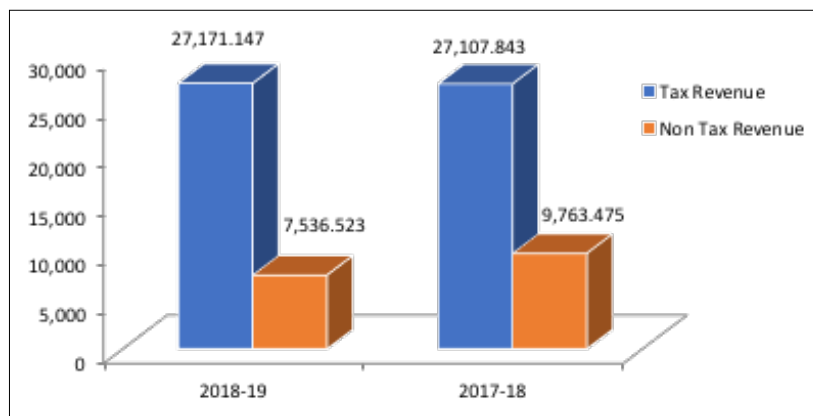


Our staff strength as of June 2019 was **622**

DOMESTIC REVENUE PERFORMANCE 2018-2019

Total domestic revenue for the year was Nu 34,707.670 million which was 5.9 percent lower than the previous year. The slowdown of the economic growth from 4.7 percent in 2017 to 3 percent in 2018, institutionalization of the Fiscal Incentive Act 2017 and lower Excise Duty collection had an impact on tax collections during the year.

COMPARISON OF NET REVENUE (IN NU MILLION)



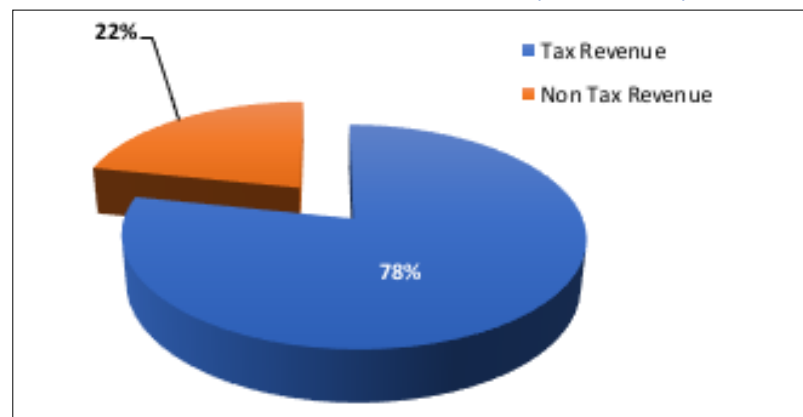
1. TAXES

Total tax revenue was recorded at Nu.27,171.147 million, which was a marginal increase of 0.2 percent from the previous year. Tax revenue accounted for 78.3 percent of the total domestic revenue.

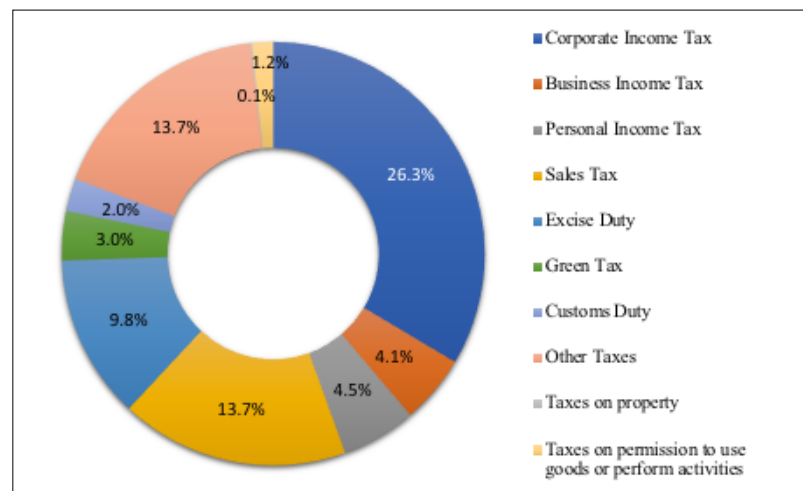
1.1 Taxes on Income, Profits and Capital gains

Taxes on Income, Profits and Capital gains recorded a nominal increase of 1.8 percent from the previous year with a total collection of Nu.12,088.909 million. Revenue from this source accounted for 34.8 percent of the total revenue.

CONTRIBUTION OF TAXES TO TOTAL REVENUE(IN PERCENT)



CONTRIBUTION OF TAXES TO TOTAL REVENUE (IN PERCENT)

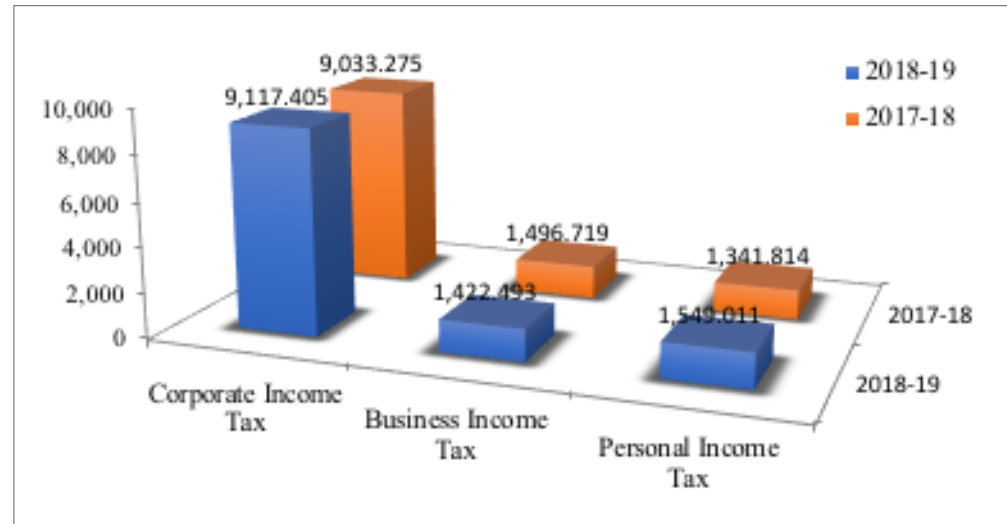


1.1.1 Corporate Income Tax

Total corporate income tax reflected nominal increase of 0.9 percent with a collection of Nu.9,117.405 million. The sluggish growth in CIT was due to the following;

- With the institutionalization of the fiscal incentive act 2017, companies are eligible for rebate under the general incentives which allows for rebate of 10 percent on assessed tax to business employing 100 percent Bhutanese nationals with no less than 20 employees. So far three companies have claimed rebate of 36.143 million.
- Due to increase in their direct expense CIT of Druk Air Corporation Ltd. decreased from Nu. 162.778 million in 2017-18 to Nu. 78.798 million in 2018-19.
- In FY 2017-18 additional taxes were collected from DGPC and DHI after field assessment for previous year which inflated the total CIT.
- Similarly, the CIT from SD Eastern Bhutan Coal Company decreased from Nu.106.502 million to Nu. 104.695 million even though the sales and price of coal increased during the year, however higher cost of extracting coals lowered earnings and lead to lower CIT.

TAXES ON INCOME (IN NU MILLION)



2018-2019			2017-2018		
Product	Average Rate	Qty sold	Product	Average Rate	Qty sold
Coal	7,786.95	118,842.77	Coal	7,413.85	118,501

The lease agreement of SDEBCCL will expire on August 2019 and it will be taken over by State Mining Corporation Ltd.

However, companies like M/s Druk Satair Private Ltd. and M/s SD Eastern Bhutan Ferro Silicon Private Ltd., performed well during the year.

- Although the sales of Ferro Silicon decreased from 14,933 MT in income year 2017 to 14,4426 MT for the income year 2018. However, its selling price increased from 73,924 to 94,391.63 per MT, which lead to increase in CIT of Nu.28.081 million.

2018-2019			2017-2018		
Product	Average Rate	Qty sold	Product	Average Rate	Qty sold
Silicon	94,391.63	14,426	Silicon	73,924.00	14,933

- Corporate earnings of Druk Satair Private Ltd increased due to increase in sale of gypsum from 337,119.94 MT to 505,834.28 MT for the income year 2018. Profit increased by 61.29 percent which increased tax by 54.31 percent.

2018-2019			2017-2018		
Product	Average Rate	Qty Sold	Product	Average Rate	Qty Sold
Gypsum	1,841.65	505,834.28	Gypsum	1,849.20	337,119.94

Corporate income tax accounted for 26.3 percent of the total revenue.

1.1.2 Business Income Tax

Slump in the economy resulted in lower BIT revenue during the fiscal year. For the year under review BIT declined by 5 percent to Nu. 1,422.493 million from Nu. 1,496.719 million in 2017-18 due to the following;

- Provisional taxes from top BIT units especially from manufacturing sector decreased significantly.
- BIT of Nu. 89.024 million remained outstanding and payment were to be made on installments.
- Three business units were incorporated as corporate units.
- Lhaki Cement paid lower BIT from Nu. 54.392 million in 2017-18 to Nu. 44.330 million in 2018-19.
- Completion of major construction works such as road

infrastructure, regional referral hospital and other major projects in Gelephu resulted in less TDS.

Total BIT contributed 4.1 percent to the total revenue.

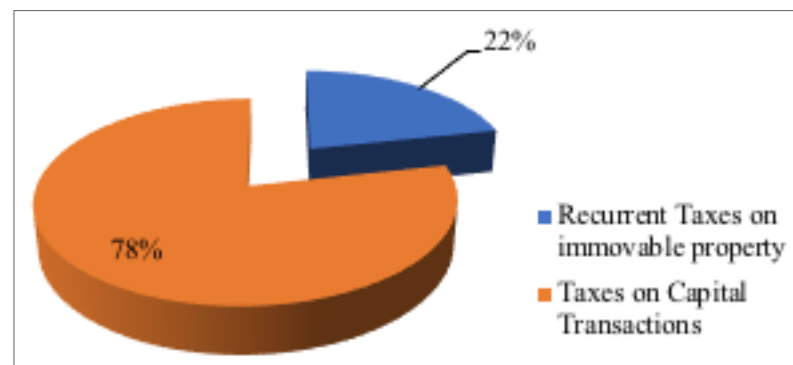
1.1.3 Personal Income Tax

Meanwhile collection from Personal Income Tax was recorded at Nu. 1,549.011 million which was an increase of 15.4 percent due to better information capture through the RAMIS system, better compliance of the taxpayers and annual increase in the number of taxpayers. Income from salary contributed the highest at 70 percent of the total PIT revenue. Personal Income Tax contributed 4.5 percent to the total revenue.

1.2 Taxes on Property

Taxes on property constitute of recurrent taxes on immovable property and taxes on capital transactions. Revenue under this source amounted to Nu. 33.454 million and contributed 0.1 percent to total revenue.

DISTRIBUTION OF TAXES ON PROPERTY (IN PERCENT)



COMPARISON OF TAXES ON PROPERTY (IN NU MILLION)



1.2.1 Recurrent Taxes on Immovable Property (Dzongkhag Municipality)

There was an increase of 7.1 percent revenue from recurrent taxes during the year. Increase was mostly from the dzongkhag municipal land tax excluding the land taxes from the four thromdes. Recurrent taxes on immovable property amounted to Nu. 7.226 million and contributed 0.02 percent to the total revenue.

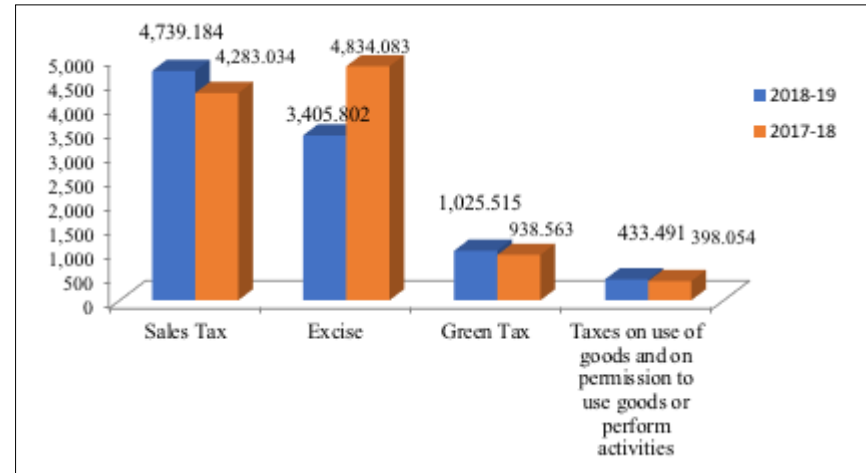
1.2.2 Taxes on Capital Transaction

Under this source decline in revenue on account of motor vehicle ownership transfer tax brought down the total taxes from capital transaction by 6.1 percent to Nu. 26.227 million. Taxes on capital transaction contributed 0.1 percent to the total domestic revenue.

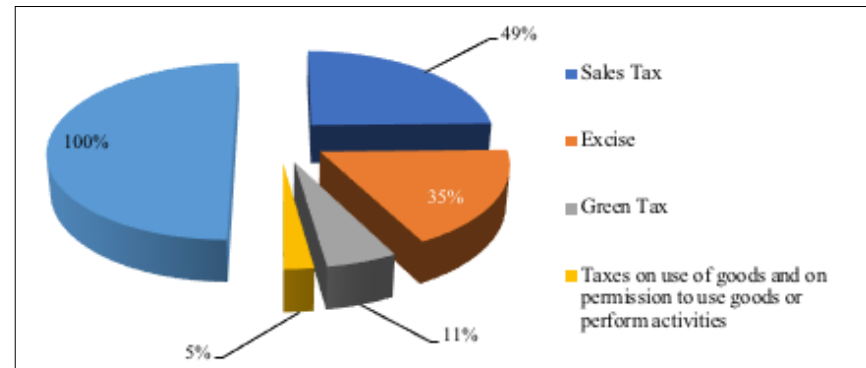
3 TAXES ON GOODS AND SERVICES

This source of revenue constitutes of sales tax, excise, green tax and taxes on use of goods and on permission to use goods or perform activities.

TAXES ON GOODS AND SERVICES (IN NU MILLION)



COMPOSITION OF TAXES ON GOODS AND SERVICES (IN PERCENT)



3.1 Sales Tax

Revenue collection from sales tax amounted to Nu. 4,739.184 million which was an increase of 10.7 percent due to;

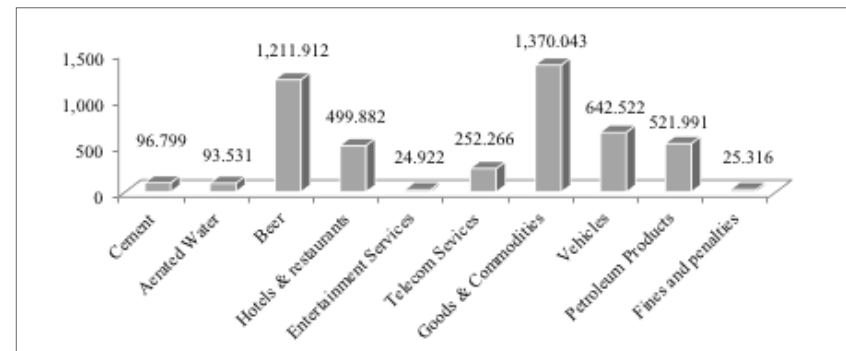
- Petroleum Products:** Sales tax from Petroleum products increased by 26 percent to Nu. 521.991 million. The increase in the sales tax on petroleum products was mainly because of increase in the quantity lifted by Bhutan Oil Corporation (BoC) during the fiscal year. In RRCO Samdrup Jongkhar alone the quantity lifted by BoC increased from 30,476,001 liters in 2017-18 to 41,434,000 liters in 2018-19. Sales Tax on diesel increased with the commencement of BMML Enterprise at Samtse Dzongkhag. Sixty three percent increase in production and export of boulders and stone chips lead to increase in demand for diesel for transport and crushing machines.
- Beer:** Sales tax from sale of beer increased by 6.6 percent to Nu. 1,211.912 million, majority of which was collected by RRCO Phuntsholing.
- Aerated Water:** The increase in sales tax from Aerated water to Nu. 93.531 million was due to the increase in sales in the domestic market by M/s Ice Beverage Private Ltd. and Veen Waters Bhutan Private Ltd and recovery of sales tax dues from Ice Beverages Private Limited.
- Cement:** Sales of cement increased by 5.1 percent to Nu. 96.799 million compared to previous year due to the booming construction at Gelephu Thromde and Motanga Industrial area. Druk Metallurgy Limited located at Motanga Industrial Estate contributed Nu.11.03 million. Increase in domestic sale of cement by PCAL also contributed to the increase.
- Hotel and Restaurants:** Sales tax from hotels and restaurants

increased by 11.5 percent to Nu. 499.882 million. Regional tourism and the flower exhibition held at Samdrup Jongkhar boosted the collection of sales tax from hotels.

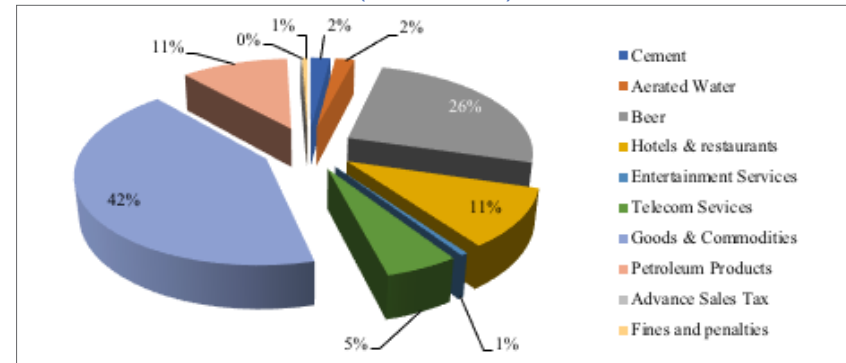
- Vehicles:** Sales tax on vehicle was shifted from Point of Entry to Point of Sale in August 2017 to counter the revenue impact of the fall in assessable value of goods since GST and other taxes were exempted at source in India. Sales tax on vehicles increased from Nu. 540.028 million in 2017-18 to Nu.642.522 million in 2018-19.

Sales tax constitute 13.7 percent of the total revenue.

SALES TAX (IN NU MILLION)



DISTRIBUTION OF SALES TAX (IN PERCENT)



3.2 Excise

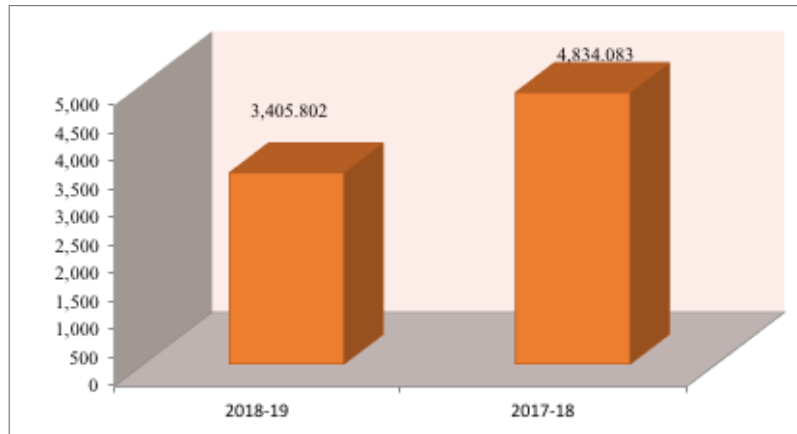
Excise Duty comprises of duties levied on distillery products manufactured in Bhutan and Excise Duty Refund from GoI received on excisable goods imported from India.

Domestic excise duty collection during the year was recorded at Nu. 905.802 million, an increase of 2.3 percent from the previous year. As of 1st January 2019, the point of collection was shifted from bonded warehouse to RRCO Phuntsholing.

Excise duty refund from GoI amounted to Nu.2,500 million for the imports made for the year 2017(refund for import of petroleum till November and other imports till June 2017). It decreased by 36.7 percent due to the implementation of GST in India. This was the last remittance of EDR from GoI.

Excise duty revenue contributed 9.8 percent to the total revenue.

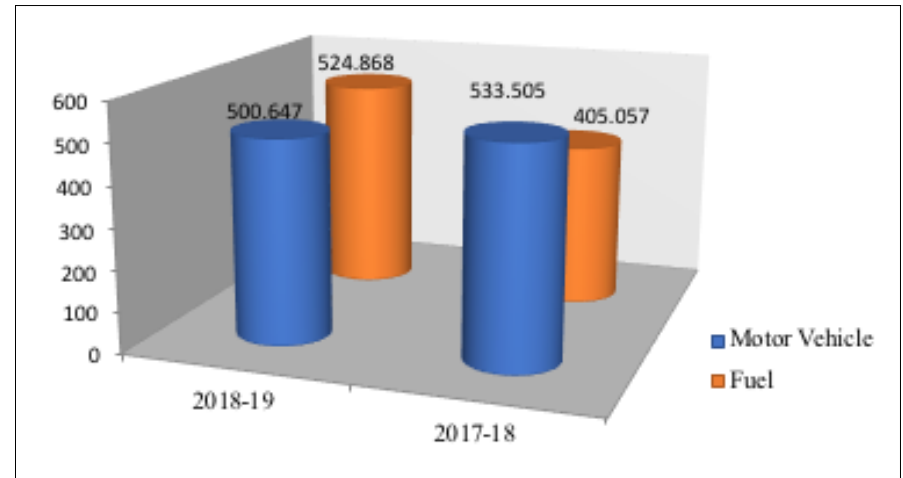
EXCISE DUTY (IN NU MILLION)



3.3 Green Tax

Revenue on account of green tax increased by 9.3 percent to Nu. 1,025.515 million. Around 29.6 percent of the increase was from green tax on petroleum products. High speed diesel was the highest imported commodity in 2018-19. Green tax constituted 3 percent of the total revenue.

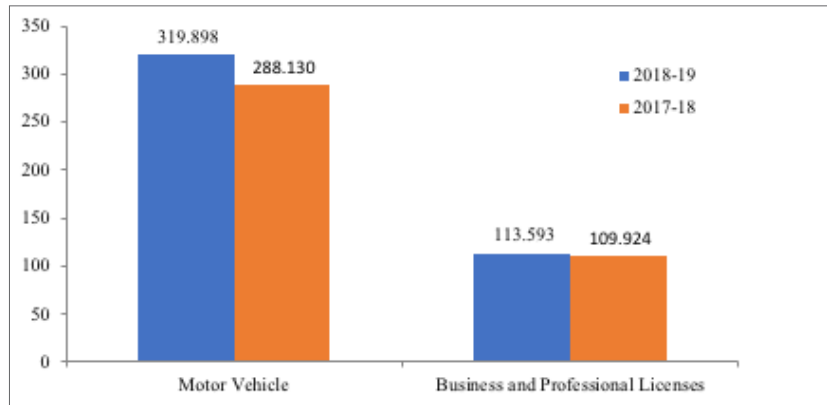
COMPOSITION OF GREEN TAX (IN NU MILLION)



3.4 Taxes on permission to use goods or perform activities

Increase in motor vehicle renewal fees and business licenses lead to overall increase of 8.9 percent as compared to the previous year with total revenue of Nu.433.491 million. This source contributed 1.2 percent to the total revenue.

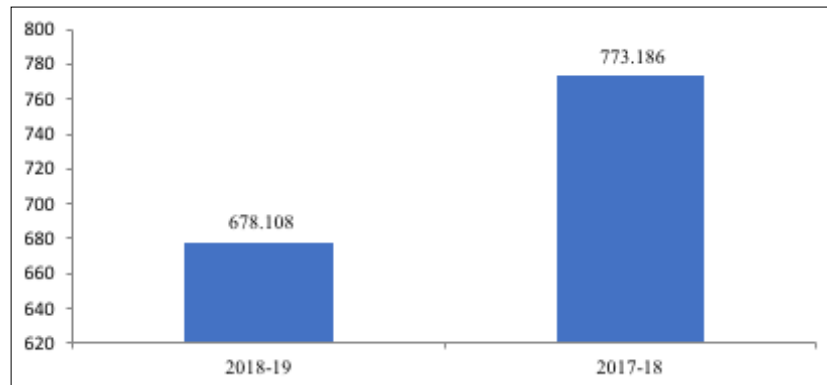
**TAXES ON PERMISSION TO USE GOODS OR PERFORM ACTIVITIES
(IN NU MILLION)**



**4 TAXES ON INTERNATIONAL TRADE AND TRANSACTIONS
(CUSTOMS DUTY)**

Decline in imports from countries other than India by 11.4 percent resulted in lower customs duty collection as compared to the previous year. Total taxes on international trade and transactions was recorded at Nu. 678.108 million. This source contributed 2 percent to the total revenue.

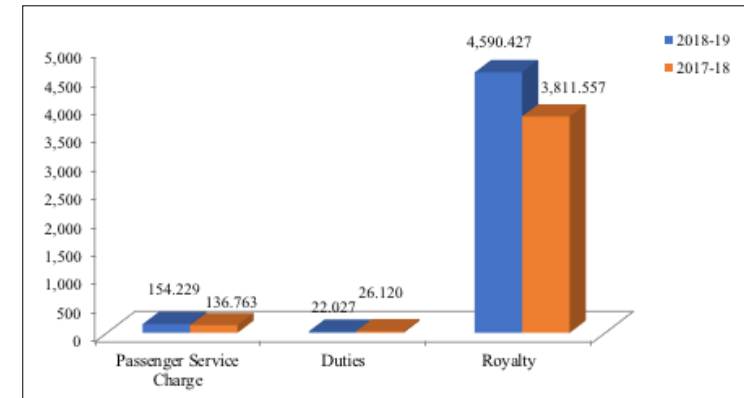
CUSTOMS DUTY (IN NU MILLION)



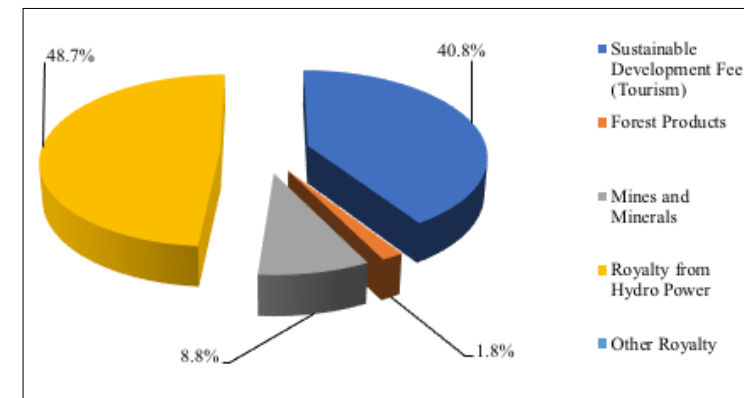
5 OTHER TAXES

Other taxes constitute of Passenger Service Charges, Stamp Duty and Royalties. Revenue from Other taxes increased by 19.9 percent with total collection of Nu. 4,766.683 million. The increase was mainly from sustainable development fee and royalty from hydropower. Other taxes contributed 13.7 percent to the total revenue.

OTHER TAXES (IN NU MILLION)



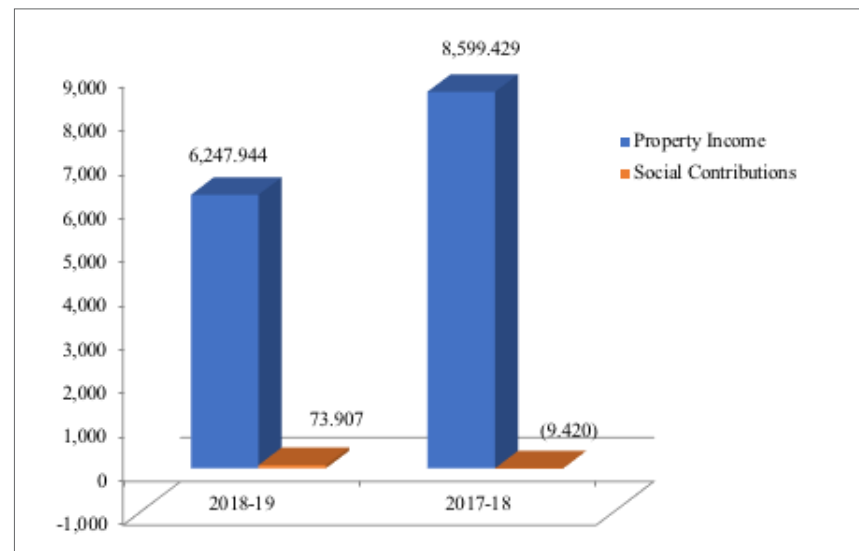
COMPOSITION OF ROYALTY (IN PERCENT)



2 OTHER REVENUE

Total collection decreased by 26.4 percent from 8,590.009 million in 2017-18 to Nu. 6,321.851 million in 2018-19. This source contributed 18.2 percent to the total revenue.

OTHER REVENUE (IN NU MILLION)



2.1 Property Income

Total collection under this source was recorded at Nu. 6,247.944 million. In the previous year this source was inflated by one-time transfer of MoF revaluation reserve from RMA. Property income contributed 18 percent to the total revenue.

2.1.1 Interest Receipt from Corporation

Total revenue under this source decreased from Nu. 1,845.938 million in 2017-18 to Nu. 1,242.465 million in 2018-19. Revenue from this source declined by 27.3 percent due to the

completion of the final loan repayment of Tala hydropower plant. It contributed 3.6 percent to total revenue.

2.1.2 Dividend

Total negotiated dividend from DHI decreased by 16.7 percent from Nu. 4,019.509 million in FY 2017-18 to Nu. 3,348.796 million in FY 2018-19. Dividend from other corporations recorded an increase of 39 percent at Nu. 56.560 million. Total dividend contributed 9.8 percent to the total revenue.

2.1.3 Withdrawals from income of quasi corporation

Revenue under this source declined by 41.5 percent to Nu.1,550.243 million. In the FY 2017-18 the collection was inflated by one-time transfer of MoF revaluation reserve from RMA amounting to Nu.1,648.118 million which was not remitted in the current year. However, the net surplus transfer from RMA increased by 54.9 percent. This contributed 4.5 percent to total revenue.

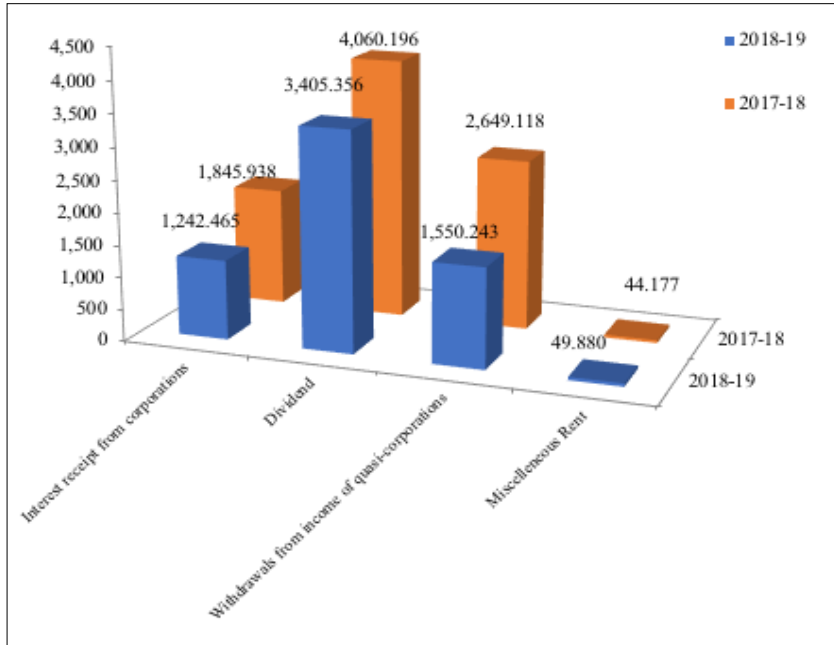
2.1.4 Miscellaneous rent

Revenue from miscellaneous rent increased by 12.9 percent to Nu.49.880 million mainly due to increase in rental income from mines. Miscellaneous rent contributed 0.1 percent to the total revenue.

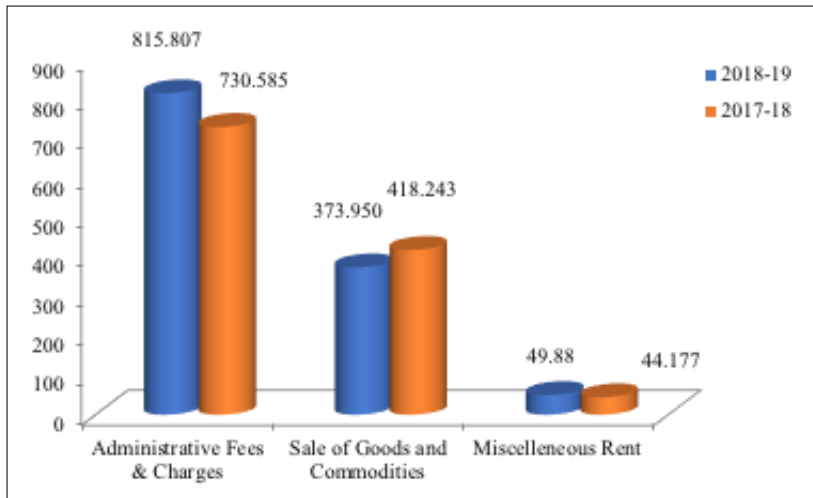
2.2 Social Contribution

Health contribution for the year was Nu. 235 million. This revenue is refunded to the Health Trust Fund for purchase of essential drugs.

PROPERTY INCOME (IN NU MILLION)



CURRENT REVENUE FROM GOVERNMENT AGENCIES (IN NU MILLION)



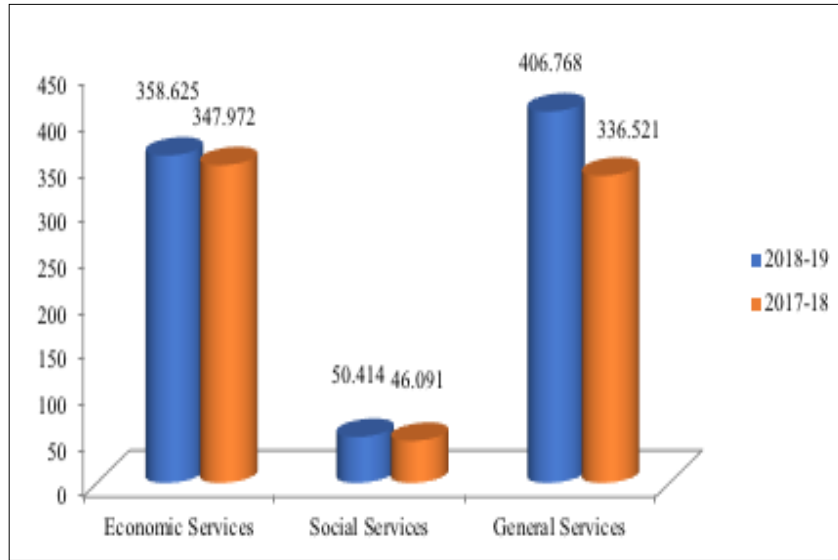
3 CURRENT REVENUE FROM GOVERNMENT AGENCIES

Overall revenue under this source was Nu. 1,189.757 million, which was an increase of 3.6 percent from the previous year. Current revenue consists of revenue from Administrative fees & charges, Sale of goods & commodities, General services and Miscellaneous revenue.

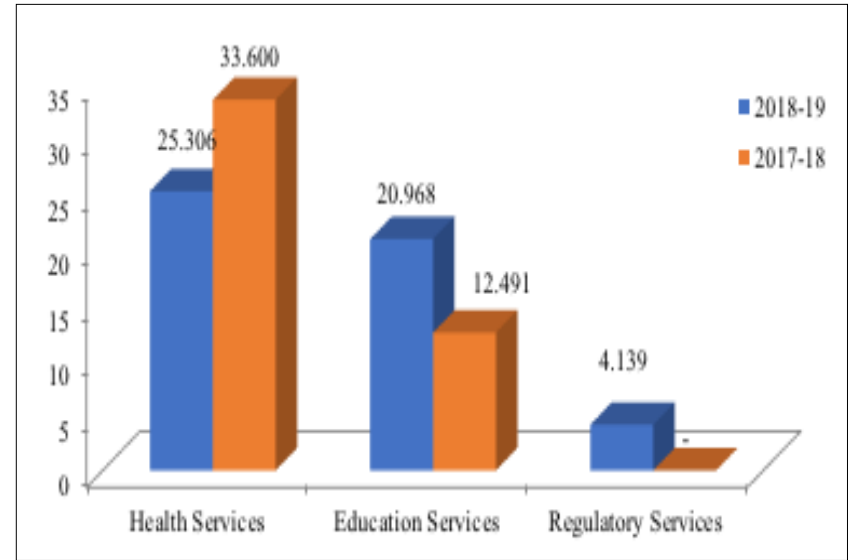
3.1 Administrative fees and charges

Revenue from administrative fees and charges grew by 11.7 percent to Nu.815.807 million during the fiscal year. Under economic service, the increase was due to increase in collection from motor vehicle and license fee and flight landing charges. Visa fee, work permit fee and fees and charges from land services also contributed to the increased collection under administrative fees and charges. It contributed 2.4 percent to the total revenue.

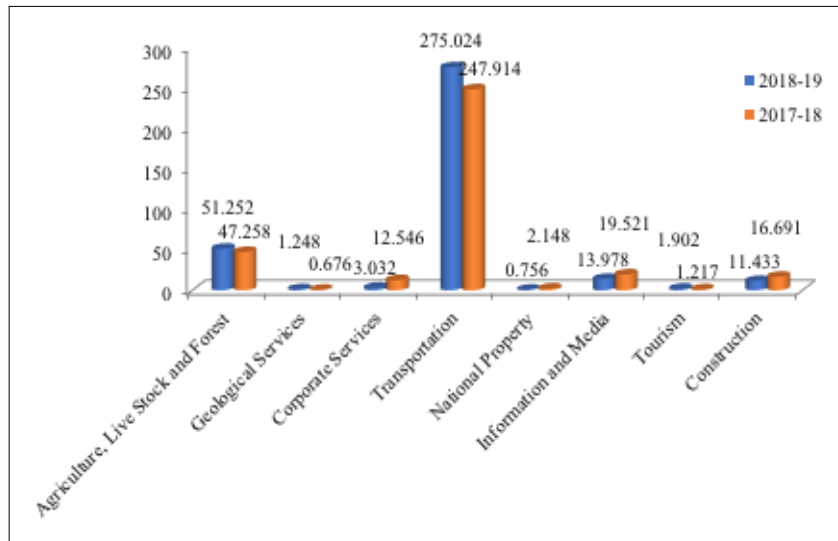
COMPOSITION OF ADMINISTRATIVE FEES & CHARGES (IN NU MILLION)



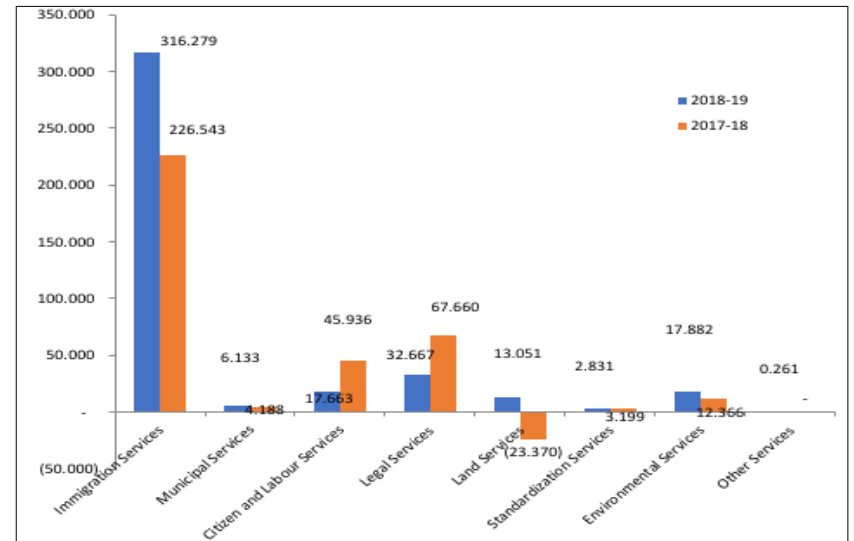
COMPOSITION OF SOCIAL SERVICE (IN NU MILLION)



COMPOSITION OF ECONOMIC SERVICE (IN NU MILLION)



COMPOSITION OF GENERAL SERVICE (IN NU MILLION)



3.2 Sale of Goods and Commodities

Total collection under this source declined from Nu. 418.243 million in 2017-18 to Nu. 373.950 million in 2018-19. The decrease of 10.6 percent was mainly due to decreased collection from miscellaneous revenue, sale and auction of farm produce, livestock.

Miscellaneous revenue which accounts for 85 percent of total Sale of Goods and Commodities decreased due to lower collection from lease rent, tender document sale, liquidated damages and audit recovery account. Sales of Goods and Commodities contributed 1.1 percent to the total revenue.

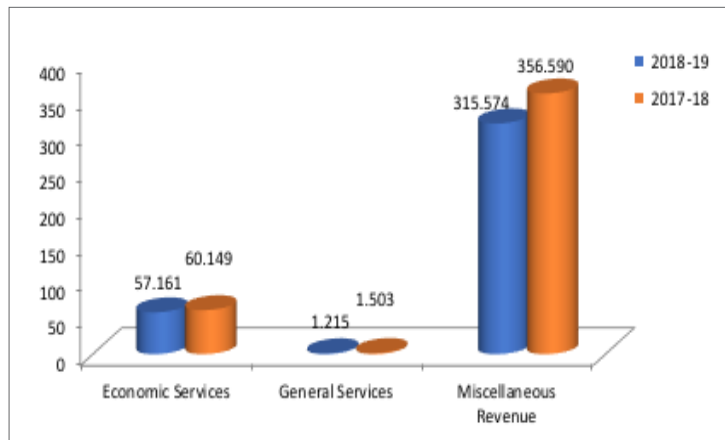
4 CAPITAL REVENUE FROM GOVERNMENT AGENCIES

Capital revenue for the year was recorded at Nu.24.916 million which was a decrease of 1.1 percent from the previous year. The decrease was due to the completion of the repayment of the coal mine bid value by the State Mining Corporation Ltd. for Harbang Coal Mine at Bhangtar, Samdrup Jongkhar.

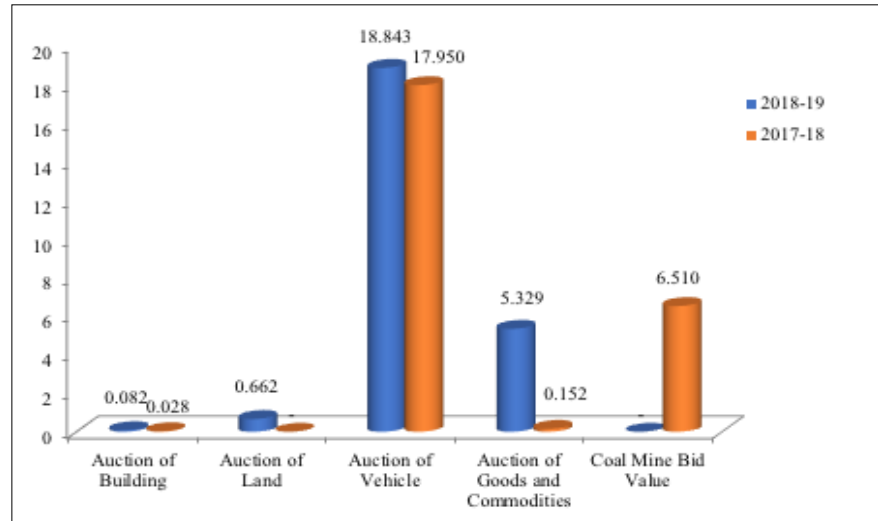
Mining Lease Agreement was drawn between the Department of Geology and Mines and the State Mining Corporation Limited on 1st January, 2016 for the right to mine coal covering an area of 105.62 acres situated at Harbang, Samdrup Jongkhar. The lease agreement was drawn for a period of 10 years from 4th January 2016 to 3rd January 2026 where State Mining Corporation Limited had agreed to pay bid value of coal mine amounting to Nu.16.933 million on a four-instalment basis with effect from 1st March, 2016 to 1st September, 2017.

As per the Lease Agreement the State Mining Corporation Limited has paid their last instalment in September 2017. Thereafter, there was no revenue collected against the particular head. Capital revenue from government agencies contributed 0.1 percent to the total revenue.

SALE OF GOODS AND COMMODITIES (IN NU MILLION)



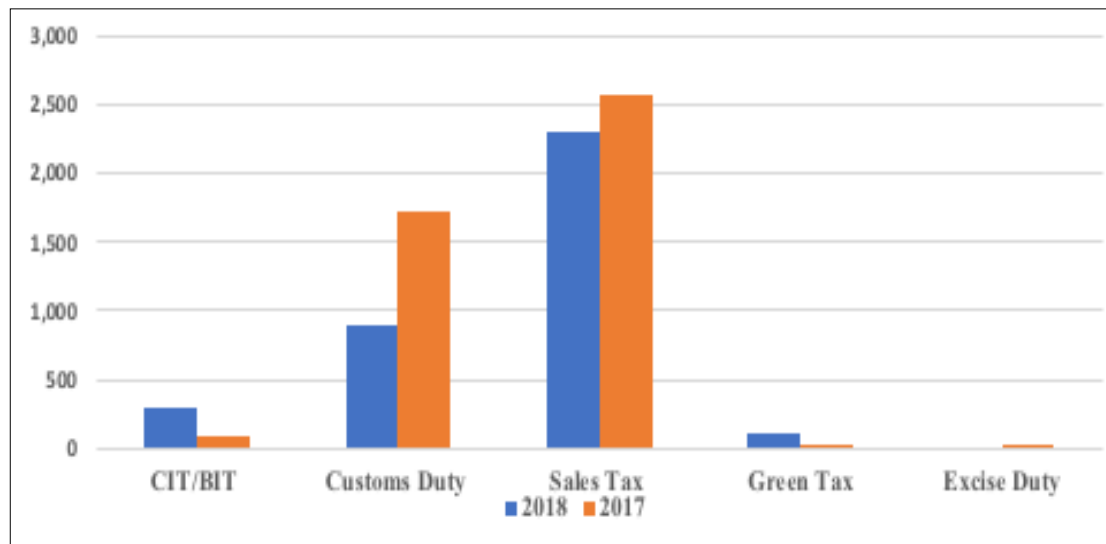
CAPITAL REVENUE FROM GOVERNMENT AGENCIES (IN NU MILLION)



TAX EXPENDITURE

Total tax expenditure in the form of revenue forgone through fiscal incentive and exemption decreased to Nu. 3,582.392 million in 2018-19 from Nu.4,442.660 million in 2017-18. Fiscal incentive is given to stimulate economic growth, foster private sector development and generate employment. Different types of incentives or exemptions included are income tax holiday, reinvestment allowance, tax rebate, income exemption, additional expenditure deduction, TDS exemption, sales tax exemption, customs duty exemption, and concessional customs duty.

In the income Year 2018, Nu. 32.43 million in the form of BIT was exempted from 12,571 small and micro enterprises in rural areas beyond the Thromde and Dzongkhag Municipal boundary. RRCO Mongar saw the maximum number of units falling under the tax exempted bracket with 2,462 units, while RRCO Bumthang had the least with only 598 units falling under micro tax exemption.



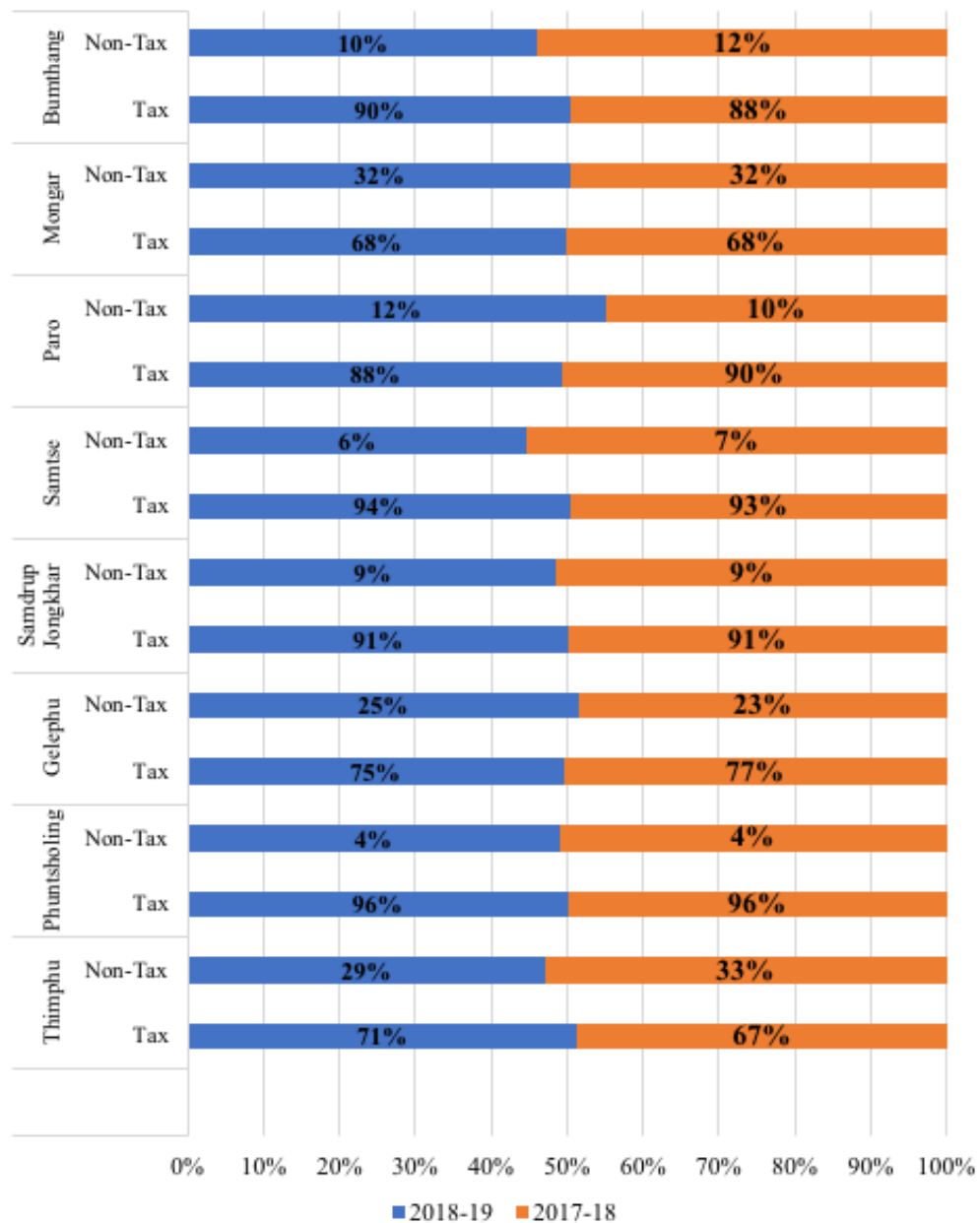
Sl. No	Region	No of units	Tax Forgone
1	Thimphu	1923	3.582
2	P/ling	1213	3.331
3	Samtse	1469	3.104
4	S/Jongkhar	1439	7.391
5	Mongar	2462	5.826
6	Gelephu	2211	3.693
7	Bumthang	598	1.337
8	Paro	1256	4.170
	Total	12571	32.434

REGIONAL REVENUE COLLECTION

During the fiscal year the total gross revenue collected by the eight regional offices was Nu.35,283.524 million of which net revenue after refund was Nu.34,707.670 million. Of the total gross revenue, 67.7 percent was collected by Thimphu regional office followed by Phuntsholing at 20.5 percent and Samdrup Jongkhar regional office with 3.2 percent.

Regions	Source of Revenue	FY 2018-19	FY 2017-18	Collection compared to 2017-18 +/-(-)	
		Gross	Gross	Nu	%
Thimphu	Tax	16,978.656	19,192.545	(2,213.89)	(11.5)
	Non-Tax	6,892.435	9,264.944	(2,372.51)	(25.6)
Phuntsholing	Tax	6,964.331	6,069.320	895.01	14.7
	Non-Tax	285.138	259.999	25.14	9.7
Gelephu	Tax	415.515	521.026	(105.51)	(20.3)
	Non-Tax	137.653	159.310	(21.66)	(13.6)
Samdrup Jongkhar	Tax	1,020.273	949.424	70.85	7.5
	Non-Tax	97.243	96.146	1.10	1.1
Samtse	Tax	896.433	994.193	(97.76)	(9.8)
	Non-Tax	56.797	79.483	(22.69)	(28.5)
Paro	Tax	807.981	854.201	(46.22)	(5.4)
	Non-Tax	110.206	93.026	17.18	18.5
Mongar	Tax	203.145	227.128	(23.98)	(10.6)
	Non-Tax	97.085	105.099	(8.01)	(7.6)
Bumthang	Tax	289.048	315.979	(26.93)	(8.5)
	Non-Tax	31.586	41.113	(9.53)	(23.2)
	TOTAL	35,283.524	39,222.936	(3,939.41)	(10.04)

REGION WISE TAX AND NON-TAX REVENUE (IN PERCENT)



ACRONYMS

AWPL	: Army Welfare Project Limited
BIT	: Business Income Tax
BNBL	: Bhutan National Bank Ltd.
BoBL	: Bank of Bhutan Ltd.
BPCL	: Bhutan Power Corporation Ltd.
BTC	: Bhutan Telecom Corporation
CDB	: Construction Development Board
CIT	: Corporate Income Tax
DA	: Desk Assessment
DGM	: Department of Geology & Mines
DGPCL:	Druk Green Power Corporation Ltd.
DHI:	Druk Holding & Investment Ltd.
DRC:	Department of Revenue & Customs
EDR:	Excise duty refund
FA:	Field Assessment
FY:	Fiscal Year
GDP:	Gross Domestic Product
GoI:	Government of India
IY:	Income Year
LTO:	Liaison and Transit Office
MoF:	Ministry of Finance
Nu:	Ngultrum
PIT:	Personal Income Tax
RAMIS:	Revenue Administration Information System
RGOB:	Royal Government of Bhutan
RMA:	Royal Monetary Authority
RRCO:	Regional Revenue and Customs Office
TDS:	Tax Deducted at Source

NATIONAL REVENUE STATISTICS 2018-2019

Annexure I : Details of National Revenue Collection

1	Source of Revenue	FY 2018-19			FY 2017-18			Nu.in million		
		GROSS	REFUND	NET	GROSS	REFUND	NET	Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
1	2	3	4	5=3-4	6	7	8=6-7	9=5-8	10=9 of 5	11
	Revenue	35,283.524	575.853	34,707.670	39,222.936	2,351.618	36,871.319	(2,163.648)	(5.9)	100.0
A	Taxes	27,575.382	404.234	27,171.147	29,123.816	2,015.973	27,107.843	63.304	0.2	78.3
1	Taxes on Income, Profits and Capital Gains	12,387.491	298.582	12,088.909	13,618.041	1,746.233	11,871.807	217.102	1.8	34.8
1.1	Corporate Income Tax	9,261.054	143.649	9,117.405	10,595.778	1,562.504	9,033.275	84.130	0.9	26.3
1.1.1	Corporate Income Tax	7,437.098	143.649	7,293.449	8,874.421	1,562.504	7,311.917	(18.468)	(0.3)	21.0
1.1.2	TDS	1,728.917	-	1,728.917	1,701.818	-	1,701.818	27.099	1.6	5.0
1.1.3	Fines and penalties	95.039	-	95.039	19.539	-	19.539	75.500	386.4	0.3
1.2	Business Income Tax	1,438.886	16.393	1,422.493	1,519.711	22.992	1,496.719	(74.226)	(5.0)	4.1
1.2.1	Business Income Tax	726.442	10.995	715.446	663.668	22.992	640.676	74.770	11.7	2.1
1.2.2	TDS	679.600	5.232	674.368	818.436	-	818.436	(144.068)	(17.6)	1.9
1.2.3	Fines and penalties	32.844	0.166	32.679	37.607	-	37.607	(4.928)	(13.1)	0.1
1.3	Personal Income Tax	1,687.551	138.539	1,549.011	1,502.551	160.737	1,341.814	207.198	15.4	4.5
1.3.1	TDS on Salary	1,080.156	0.008	1,080.148	998.631	160.541	838.091	242.057	28.9	3.1
1.3.2	TDS on Interest	0.488	0.564	(0.076)	1.725	0.147	1.578	(1.654)	(104.8)	0.0
1.3.3	TDS on Dividend	121.900	-	121.900	104.792	-	104.792	17.108	16.3	0.4
1.3.4	TDS on Rental Income	42.885	-	42.885	37.492	-	37.492	5.393	14.4	0.1
1.3.5	TDS on Other Sources of Income	107.674	0.008	107.666	80.371	0.001	80.370	27.297	34.0	0.3
1.3.6	TDS on Tour Income	0.737	-	0.737	0.130	-	0.130	0.607	467.4	0.0
1.3.7	Personal Income Tax	328.124	137.959	190.165	272.819	0.048	272.770	(82.605)	(30.3)	0.5
1.3.8	Fines and penalties	5.586	-	5.586	6.591	-	6.591	(1.005)	(15.2)	0.0
2	Taxes on Property	33.480	0.027	33.454	34.675	-	34.675	(1.222)	(3.5)	0.1
2.1	Recurrent Taxes on immovable property (Dzongkhag Municipality)	7.231	0.005	7.226	6.746	-	6.746	0.481	7.1	0.0
2.1.1	Municipal Land Tax	6.933	0.005	6.928	6.057	-	6.057	0.871	14.4	0.0
2.1.2	House Tax	0.197	-	0.197	0.515	-	0.515	(0.318)	(61.7)	0.0
2.1.3	Underdevelopment Land Tax	0.087	-	0.087	0.105	-	0.105	(0.018)	(16.8)	0.0
2.1.4	Fines and penalties	0.014	-	0.014	0.069	-	0.069	(0.055)	(80.0)	0.0
2.2	Taxes on Capital Transactions	26.249	0.022	26.227	27.930	-	27.930	(1.702)	(6.1)	0.1
2.2.1	Property Transfer Tax/Ownership transfer tax	3.318	0.022	3.296	1.541	-	1.541	1.755	113.9	0.0
2.2.2	Motor Vehicle Ownership Transfer Tax	22.887	-	22.887	26.375	-	26.375	(3.488)	(13.2)	0.1
2.2.3	Fines and penalties	0.044	-	0.044	0.014	-	0.014	0.031	224.8	0.0
3	Taxes on Goods and Services	9,682.881	78.888	9,603.993	10,665.608	211.873	10,453.735	(849.742)	(8.1)	27.7
3.1	Sales Tax	4,817.759	78.575	4,739.184	4,442.094	159.060	4,283.034	456.150	10.7	13.7

	Source of Revenue	FY 2018-19			FY 2017-18			Nu.in million		
		GROSS	REFUND	NET	GROSS	REFUND	NET	Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
1	2	3	4	5=3-4	6	7	8=6-7	9=5-8	10=9 of 5	11
3.1.1	Cement	97.533	0.734	96.799	95.515	3.383	92.132	4.667	5.1	0.3
3.1.2	Aerated Water	93.531	-	93.531	75.655	-	75.655	17.876	23.6	0.3
3.1.3	Beer	1,211.912	-	1,211.912	1,136.706	-	1,136.706	75.206	6.6	3.5
3.1.4	Hotels & restaurants	500.196	0.314	499.882	451.465	3.153	448.312	51.570	11.5	1.4
3.1.5	Entertainment Services	24.922	-	24.922	26.092	-	26.092	(1.169)	(4.5)	0.1
3.1.6	Telecom Sevices	252.266	-	252.266	222.595	-	222.595	29.671	13.3	0.7
3.1.7	Goods & Commodities	1,413.040	42.997	1,370.043	1,421.996	107.353	1,314.643	55.400	4.2	3.9
3.1.8	Vehicles	650.239	7.716	642.522	562.912	22.884	540.028	102.494	19.0	1.9
3.1.9	Petroleum Products	548.804	26.813	521.991	436.591	22.287	414.305	107.687	26.0	1.5
3.1.10	Fines and penalties	25.316	-	25.316	12.567	-	12.567	12.749	101.4	0.1
3.2	Excise	3,405.843	0.040	3,405.802	4,886.450	52.366	4,834.083	(1,428.281)	(29.5)	9.8
3.2.1	Distillery Products	905.843	0.040	905.802	885.318	-	885.318	20.484	2.3	2.6
3.2.3	Excise Duty Refund	2,500.000	-	2,500.000	4,001.131	52.366	3,948.765	(1,448.765)	(36.7)	7.2
3.3	Green Tax	1,025.723	0.207	1,025.515	938.998	0.436	938.563	86.953	9.3	3.0
3.3.1	Motor Vehicles	500.854	0.207	500.647	533.941	0.436	533.505	(32.858)	(6.2)	1.4
3.3.2	Fuel	524.868	-	524.868	405.057	-	405.057	119.811	29.6	1.5
3.4	Taxes on use of goods and on permission to use goods or perform activities	433.557	0.066	433.491	398.066	0.011	398.054	35.437	8.9	1.2
3.4.1	Motor Vehicle	319.939	0.041	319.898	288.130	-	288.130	31.768	11.0	0.9
3.4.1.1	Motor Vehicle Registration Fees	47.485	0.041	47.444	45.562	-	45.562	1.882	4.1	0.1
3.4.1.2	Motor Vehicle Renewal Fees	237.824	-	237.824	213.533	-	213.533	24.291	11.4	0.7
3.4.1.3	Fines and penalties	34.630	-	34.630	29.035	-	29.035	5.596	19.3	0.1
3.4.2	Business and Professional Licenses	113.618	0.025	113.593	109.936	0.011	109.924	3.669	3.3	0.3
4	Taxes on International Trade and Transactions	702.284	24.175	678.108	830.418	57.231	773.186	(95.078)	(12.3)	2.0
4.1	Customs and Other Import Duties	702.284	24.175	678.108	830.418	57.231	773.186	(95.078)	(12.3)	2.0
4.1.1	Customs Duty on Goods and Commodities	676.944	24.175	652.769	806.727	57.231	749.496	(96.727)	(12.9)	1.9
4.1.2	Customs Service Charge	25.340	-	25.340	23.691	-	23.691	1.649	7.0	0.1
5	Other Taxes	4,769.245	2.562	4,766.683	3,975.075	0.635	3,974.440	792.243	19.9	13.7
5.1	Passenger Service Charge	154.229	-	154.229	136.763	-	136.763	17.466	12.8	0.4
5.2	Duties	22.027	-	22.027	26.731	0.611	26.120	(4.093)	(15.7)	0.1
5.2.1	Legal Stamp Duty	19.057	-	19.057	22.673	-	22.673	(3.615)	(15.9)	0.1
5.2.2	Revenue Stamp Duty	2.970	-	2.970	4.059	0.611	3.447	(0.477)	(13.8)	0.0
5.3	Royalty	4,592.989	2.562	4,590.427	3,811.580	0.024	3,811.557	778.870	20.4	13.2
5.3.1	Sustainable Development Fee (Tourism)	1,874.750	2.560	1,872.190	1,397.316	-	1,397.316	474.874	34.0	5.4
5.3.2	Forest Products	80.345	-	80.345	68.371	0.024	68.347	11.998	17.6	0.2
5.3.3	Mines and Minerals	403.664	0.002	403.662	354.453	-	354.453	49.209	13.9	1.2
5.3.4	Hydro Power	2,234.193	-	2,234.193	1,991.440	-	1,991.440	242.753	12.2	6.4

	Source of Revenue	FY 2018-19			FY 2017-18			Nu.in million		
		GROSS	REFUND	NET	GROSS	REFUND	NET	Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
1	2	3	4	5=3-4	6	7	8=6-7	9=5-8	10=9 of 5	11
5.3.5	Other Royalty	0.037	-	0.037	-	-	-	0.037	0.0	0.0
B	Other Revenue	6,482.950	161.099	6,321.851	8,823.597	233.588	8,590.009	(2,268.158)	(26.4)	18.2
1	Property Income	6,247.949	0.006	6,247.944	8,599.429	-	8,599.429	(2,351.485)	(27.3)	18.0
1.1	Interest receipt from corporations	1,242.465	-	1,242.465	1,845.938	-	1,845.938	(603.473)	(32.7)	3.6
1.2	Dividend	3,405.356	-	3,405.356	4,060.196	-	4,060.196	(654.840)	(16.1)	9.8
1.2.1	DHI	3,348.796	-	3,348.796	4,019.509	-	4,019.509	(670.713)	(16.7)	9.6
1.2.2	Others	56.560	-	56.560	40.686	-	40.686	15.874	39.0	0.2
1.3	Withdrawals from income of quasi-corporations	1,550.243	-	1,550.243	2,649.118	-	649.118	901.125	(41.5)	4.5
1.3.1	Net Surplus Transfers from RMA	1,550.243	-	1,550.243	1,001.000	-	1,001.000	549.243	54.9	4.5
1.3.2	MoF Revaluation Reserve	-	-	-	164.812	-	1,648.118	(1,648.118)	(100.0)	0.0
1.4	Miscellaneous Rent	49.886	0.006	49.880	44.177	-	44.177	5.703	12.9	0.1
1.4.1	Mineral rent	47.058	0.006	47.053	41.138	-	41.138	5.914	14.4	0.1
1.4.2	Surface rent	2.469	-	2.469	2.696	-	2.696	(0.227)	(8.4)	0.0
1.4.3	Fines and penalties	0.359	-	0.359	0.343	-	0.343	0.016	4.5	0.0
2	Social Contributions	235.000	161.094	73.907	224.168	233.588	(9.420)	83.326	(884.6)	0.2
2.1	Health Contribution	235.000	161.094	73.907	224.168	233.588	(9.420)	83.326	(884.6)	0.2
C	Current Revenue from Government Agencies	1,197.990	8.233	1,189.757	1,190.069	41.241	1,148.827	40.930	3.6	3.4
1	Administrative Fees & Charges	822.169	6.362	815.807	769.841	39.256	730.585	85.222	11.7	2.4
1.1	Economic Services	359.521	0.896	358.625	348.119	0.147	347.972	10.653	3.1	1.0
1.1.1	Agriculture, Live Stock and Forest	51.289	0.038	51.252	47.367	0.108	47.258	3.993	8.4	0.1
1.1.2	Geological Services	1.248	-	1.248	0.676	-	0.676	0.572	84.6	0.0
1.1.3	Corporate Services	3.032	-	3.032	12.546	-	12.546	(9.513)	(75.8)	0.0
1.1.4	Transportation	275.343	0.319	275.024	247.915	0.001	247.914	27.110	10.9	0.8
1.1.5	National Property	1.265	0.509	0.756	2.148	-	2.148	(1.392)	(64.8)	0.0
1.1.6	Information and Media	13.978	-	13.978	19.521	-	19.521	(5.543)	(28.4)	0.0
1.1.7	Tourism	1.902	-	1.902	1.217	-	1.217	0.685	56.3	0.0
1.1.8	Construction	11.463	0.030	11.433	16.728	0.037	16.691	(5.258)	(31.5)	0.0
1.2	Social Services	51.002	0.588	50.414	46.092	1,100.000	46.091	4.323	9.4	0.1
1.2.1	Health Services	25.895	0.588	25.306	33.601	0.001	33.600	(8.294)	(24.7)	0.1
1.2.2	Education Services	20.968	-	20.968	12.491	-	12.491	8.477	67.9	0.1
1.2.3	Regulatory Services	4.139	-	4.139	-	-	-	4.139	0.0	0.0
1.3	General Services	411.646	4.878	406.768	375.630	39.108	336.521	70.246	20.9	1.2
1.3.1	Immigration Services	316.287	0.008	316.279	226.568	0.025	226.543	89.736	39.6	0.9
1.3.2	Municipal Services	6.133	-	6.133	4.188	-	4.188	1.945	46.4	0.0
1.3.3	Citizen and Labour Services	17.810	0.147	17.663	45.936	-	45.936	(28.273)	(61.5)	0.1
1.3.4	Legal Services	32.667	-	32.667	67.940	0.280	67.660	(34.993)	(51.7)	0.1
1.3.5	Land Services	17.690	4.638	13.051	15.366	38.736	(23.370)	36.422	(155.8)	0.0

	Source of Revenue	FY 2018-19			FY 2017-18			Nu.in million		
		GROSS	REFUND	NET	GROSS	REFUND	NET	Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
1	2	3	4	5=3-4	6	7	8=6-7	9=5-8	10=9 of 5	11
1.3.6	Standardization Services	2.871	0.040	2.831	3.209	0.010	3.199	(0.368)	(11.5)	0.0
1.3.7	Environmental Services	17.927	0.045	17.882	12.422	0.057	12.366	5.516	44.6	0.1
1.3.8	Other Services	0.261	-	0.261	-	-	-	0.261	0.0	0.0
2	Sale of Goods and Commodities	375.821	1.871	373.950	420.228	1.985	418.243	(44.293)	(10.6)	1.1
2.1	Economic Services	57.161	-	57.161	60.149	-	60.149	(2.988)	(5.0)	0.2
2.1.1	Sale of Live Stocks	16.135	-	16.135	22.007	-	22.007	(5.872)	(26.7)	0.0
2.1.2	Sale of Farm Produce	1.385	-	1.385	2.743	-	2.743	(1.359)	(49.5)	0.0
2.1.3	Sale of Poultry and Poultry Products	18.079	-	18.079	21.794	-	21.794	(3.715)	(17.0)	0.1
2.1.4	Sale of Dairy Products	8.691	-	8.691	7.969	-	7.969	0.722	9.1	0.0
2.1.5	Other Sales	12.872	-	12.872	5.636	-	5.636	7.236	128.4	0.0
2.2	General Services	1.215	-	1.215	1.503	-	1.503	(0.288)	(19.2)	0.0
2.2.1	Auction of Farm Produced on Government Land	1.101	-	1.101	1.333	-	1.333	(0.232)	(17.4)	0.0
2.2.2	Others	0.114	-	0.114	0.170	-	0.170	(0.056)	(33.1)	0.0
2.3	Miscellaneous Revenue	317.445	1.871	315.574	358.575	1.985	356.590	(41.016)	(11.5)	0.9
2.3.1	Tender Document Sale	0.586	-	0.586	1.383	-	1.383	(0.797)	(57.6)	0.0
2.3.2	Rent from Buildings/Workshops/Plots	127.015	0.031	126.984	116.258	-	116.258	10.726	9.2	0.4
2.3.3	Lease Rent	45.174	0.065	45.109	63.956	-	63.956	41.153	(29.5)	0.1
2.3.4	Forfeiture of Security Deposit	6.409	-	6.409	3.322	-	3.322	3.088	93.0	0.0
2.3.5	Liquidated Damages	101.218	-	101.218	118.560	0.735	117.826	(16.607)	(14.1)	0.3
2.3.6	Books and Periodical Sales	0.071	-	0.071	-	-	-	0.071	0.0	0.0
2.3.7	Audit Recovery Account	18.278	-	18.278	23.196	-	23.196	(4.917)	(21.2)	0.1
2.3.8	VAT Refund	0.942	-	0.942	-	-	-	0.942	0.0	0.0
2.3.9	Annual CSO Registraion Fees	0.036	-	0.036	-	-	-	0.036	0.0	0.0
2.3.10	Other Miscellaneous Receipts	13.979	1.775	12.204	-	-	-	12.204	0.0	0.0
2.3.11	Other Outstanding Dues & Recoveries	0.397	-	0.397	29.546	-	29.546	(29.149)	(98.7)	0.0
2.3.12	LPG Card Cost - Lost Replacement	0.038	-	0.038	-	-	-	0.038	0.0	0.0
2.3.13	Fines & Penalties	3.301	-	3.301	2.355	1.251	1.104	2.197	0.0	0.0
D	Capital Revenue from Government Agencies	27.203	2.287	24.916	85.455	60.815	24.639	0.277	1.1	0.1
1	Capital Receipts	27.203	2.287	24.916	85.455	60.815	24.639	0.277	1.1	0.1
1.1	Economic Services	27.203	2.287	24.916	85.455	60.815	24.639	0.277	1.1	0.1
1.1.1	Auction of Building	2.369	2.287	0.082	0.028	-	0.028	0.055	198.3	0.0
1.1.2	Auction of Land	0.662	-	0.662	-	-	-	0.662	0.0	0.0
1.1.3	Auction of Vehicle	18.843	-	18.843	78.765	60.815	17.950	0.893	5.0	0.1
1.1.4	Auction of Goods and Commodities	5.329	-	5.329	0.152	-	0.152	5.177	3402.4	0.0
1.1.5	Coal Mine Bid Value	-	-	-	6.510	-	6.510	(6.510)	(100.0)	0.0

ANNEXURE II : REGIONAL REVENUE COLLECTION

Regional Revenue & Customs Office Thimphu

Sl No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
	Revenue	23,871.090	28,457.489	(4,586.399)	(16.1)
A	Taxes	16,978.656	19,192.545	(2,213.889)	(11.5)
1	Taxes on Income, Profits and Capital Gains	8,970.717	10,499.223	(1,528.506)	(14.6)
1.1	Corporate Income Tax	7,335.842	8,943.490	(1,607.648)	(18.0)
1.1.1	Corporate Income Tax	5,870.903	7,642.834	(1,771.931)	(23.2)
1.1.2	TDS	1,383.226	1,294.970	88.257	6.8
1.1.3	Fines & penalties	81.713	5.687	76.026	1,336.9
1.2	Business Income Tax	676.544	687.230	(10.685)	(1.6)
1.2.1	Business Income Tax	314.215	243.004	71.211	29.3
1.2.2	TDS	349.228	433.006	(83.778)	(19.3)
1.2.3	Fines & penalties	13.101	11.220	1.882	16.8
1.3	Personal Income Tax	958.331	868.503	89.828	10.3
1.3.1	TDS on Salary	584.384	552.973	31.411	5.7
1.3.2	TDS on Interest	0.488	1.725	(1.237)	(71.7)
1.3.3	TDS on Dividend	51.415	46.712	4.703	10.1
1.3.4	TDS on Rental Income	22.196	20.222	1.974	9.8
1.3.5	TDS on Other Sources of Income	77.335	59.580	17.755	29.8
1.3.6	TDS on Tour Income	0.439	0.130	0.310	238.3
1.3.7	Personal Income Tax	219.128	183.013	36.115	19.7
1.3.8	Fines & penalties	2.946	4.147	(1.202)	(29.0)
2	Taxes on Property	11.735	15.027	(3.292)	(21.9)
2.1	Recurrent Taxes on immovable property	0.854	0.750	0.104	13.8
2.2	Taxes on Financial and Capital Transactions	10.881	14.277	(3.396)	(23.8)
3	Taxes on Goods and Services	3,752.616	5,160.739	(1,408.122)	(27.3)
3.1	Sales Tax	988.509	841.754	146.755	17.4
3.1.1	Beer	2.171	3.867	(1.696)	(43.9)

SI No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
3.1.2	Hotels & restaurants	266.371	238.291	28.080	11.8
3.1.3	Entertainment Services	9.643	10.297	(0.654)	(6.3)
3.1.4	Telecom Sevices	252.266	222.594	29.672	13.3
3.1.5	Goods & Commodities	446.325	363.468	82.857	22.8
3.1.6	Fines & penalties	11.734	3.238	8.496	262.4
3.2	Excise	2,576.092	4,142.144	(1,566.052)	(37.8)
3.2.1	Distillery Products	76.092	141.013	(64.921)	(46.0)
3.2.2	Excise Duty Refund	2,500.000	4,001.131	(1,501.131)	(37.5)
3.3	Green Tax	1.112	2.684	(1.572)	(58.6)
3.3.1	Motor Vehicles	1.112	2.684	(1.572)	(58.6)
3.4	Taxes on use of goods and on permission to use goods or perform activities	186.903	174.157	12.746	7.3
3.4.1	Motor Vehicle	118.966	108.454	10.512	9.7
3.4.2	Business and Professional Licenses	67.937	65.703	2.234	3.4
4	Taxes on International Trade and Transactions	14.768	14.133	0.635	4.5
4.1	Customs and Other Import Duties	14.768	14.133	0.635	4.5
5	Other Taxes	4,228.819	3,503.424	725.396	20.7
5.1	Payable solely by business	73.419	65.722	7.696	11.7
5.1.1	Passenger Service Charge	51.391	38.991	12.400	31.8
5.1.2	Duties	22.027	26.731	(4.704)	(17.6)
5.2	Royalty	4,155.401	3,437.701	717.700	20.9
5.2.1	Tourism	1,874.694	1,397.316	477.377	34.2
5.2.2	Forest Products	16.554	17.407	(0.853)	(4.9)
5.2.3	Mines and Minerals	29.924	31.537	(1.613)	(5.1)
5.2.4	Royalty from Hydro Power	2,234.193	1,991.440	242.753	12.2
5.2.5	Other Royalty	0.037	-	0.037	-
B	Other Revenue	6,311.329	8,669.113	(2,357.784)	(27.2)
1	Property Income	6,191.448	8,554.117	(2,362.670)	(27.6)
1.1	Interest	1,242.465	1,845.938	(603.473)	(32.7)
1.2	Dividend	3,393.856	4,054.036	(660.180)	(16.3)

SI No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
1.2.1	DHI	3,348.796	4,019.509	(670.713)	(16.7)
1.2.2	Others	45.060	34.526	10.534	30.5
1.3	Withdrawals from income of quasi-corporations	1,550.243	2,649.118	(1,098.875)	(41.5)
1.3.1	Net Profit Transfers	1,550.243	2,649.118	(1,098.875)	(41.5)
1.3.1.1	Royal Monetary Authority	1,550.243	2,649.118	(1,098.875)	(41.5)
1.4	Miscellaneous Rent	4.884	5.026	(0.142)	(2.8)
2	Social Contributions	119.882	114.996	4.886	4.2
2.1	Health Contribution	119.882	114.996	4.886	4.2
C	Current Revenue from Government Agencies	558.719	516.986	41.733	8.1
1	Administrative Fees & Charges	440.270	384.656	55.614	14.5
1.1	Economic Services	105.447	117.484	(12.037)	(10.2)
1.2	Social Services	22.940	18.964	3.976	21.0
1.3	General Services	311.883	248.208	63.675	25.7
2	Sale of Goods and Commodities	118.449	132.330	(13.881)	(10.5)
2.1	Economic Services	8.647	4.977	3.670	73.7
2.2	General Services	0.110	0.166	(0.056)	(33.7)
2.3	Miscellaneous and Unidentified Revenue	109.692	127.187	(17.496)	(13.8)
D	Capital Revenue from Government Agencies	22.386	78.844	(56.458)	(71.6)
1	Capital Receipts	22.386	78.844	(56.458)	(71.6)
1.1	Economic Services	22.386	78.844	(56.458)	(71.6)

Regional Revenue & Customs Office Phuntsholing

SI No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
1	Revenue	7,249.469	6,329.319	920.150	14.5
A	Taxes	6,964.331	6,069.320	895.011	14.7
1	Taxes on Income, Profits and Capital Gains	1,559.605	1,195.250	364.355	30.5
1.1	Corporate Income Tax	961.171	615.275	345.896	56.2
1.1.1	Corporate Income Tax	844.936	525.257	319.679	60.9
1.1.2	TDS	107.841	84.220	23.621	28.0
1.1.3	Fines & penalties	8.393	5.798	2.595	44.8
1.2	Business Income Tax	380.555	400.404	(19.849)	(5.0)
1.2.1	Business Income Tax	243.837	257.218	(13.381)	(5.2)
1.2.2	TDS	124.749	124.848	(0.100)	(0.1)
1.2.3	Fine & penalties	11.969	18.337	(6.368)	(34.7)
1.3	Personal Income Tax	217.879	179.570	38.308	21.3
1.3.1	TDS on Salary	115.926	104.625	11.301	10.8
1.3.2	TDS on Dividend	31.741	17.027	14.714	86.4
1.3.3	TDS on Rental Income	13.037	10.453	2.584	24.7
1.3.4	TDS on Other Sources of Income	10.355	8.299	2.056	24.8
1.3.5	Personal Income Tax	46.203	38.739	7.464	19.3
1.3.6	Fines and penalties	0.617	0.427	0.190	44.4
2	Taxes on Property	9.139	6.291	2.848	45.3
2.1	Recurrent Taxes on immovable property	0.238	0.219	0.020	9.0
2.2	Taxes on Financial and Capital Transactions	8.901	6.072	2.828	46.6
3	Taxes on Goods and Services	4,562.911	4,063.180	499.731	12.3
3.1	Sales Tax	3,039.998	2,872.025	167.973	5.8
3.1.1	Cement	0.809	2.730	(1.921)	(70.4)
3.1.2	Aerated Water	82.465	68.040	14.425	21.2
3.1.3	Beer	1,202.009	1,128.842	73.166	6.5
3.1.4	Hotels & Restaurants	29.706	27.082	2.624	9.7
3.1.5	Entertainment Services	3.935	3.388	0.548	16.2
3.1.6	Goods & Commodities	1,398.846	1,395.927	2.919	0.2
3.1.7	Petroleum Products	313.213	238.670	74.543	31.2
3.1.8	Telecom Service	-	919.850	(919.850)	(100.0)
3.1.9	Fines & Penalties	9.015	7.345	1.670	22.7
3.2	Excise	634.838	373.465	261.372	70.0

Sl No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
3.2.1	Distillery Products	634.838	373.465	261.372	70.0
3.3	Green Tax	794.254	742.344	51.910	7.0
3.4	Taxes on use of goods and on permission to use goods or perform activities	93.821	75.345	18.476	24.5
3.4.1	Motor Vehicle	72.462	58.286	14.176	24.3
3.4.2	Business and Professional Licenses	21.360	17.059	4.300	25.2
4	Taxes on International Trade and Transactions	592.790	717.453	(124.663)	(17.4)
4.1	Customs and Other Import Duties	592.790	717.453	(124.663)	(17.4)
5	Other Taxes	239.887	87.146	152.740	175.3
5.1	Royalty	239.887	87.146	152.740	175.3
5.1.1	Forest Products	2.672	2.181	0.492	22.5
5.1.2	Mines and Minerals	237.214	84.965	152.249	179.2
B	Other Revenue	53.868	43.549	10.319	23.7
1	Property Income	26.078	16.321	9.757	59.8
1.1	Dividend	-	6.160	(6.160)	(100.0)
1.2	Miscellaneous Rent	26.078	10.161	15.917	156.6
2	Social Contributions	27.790	27.228	0.562	2.1
2.1	Health Contribution	27.790	27.228	0.562	2.1
C	Current Revenue from Government Agencies	231.247	216.426	14.821	6.8
1	Administrative Fees & Charges	166.123	152.561	13.562	8.9
1.1	Economic Services	107.525	87.317	20.207	23.1
1.2	Social Services	14.478	11.979	2.499	20.9
1.3	General Services	44.120	53.264	(9.144)	(17.2)
2	Sale of Goods and Commodities	65.124	63.865	1.259	2.0
2.1	Economic Services	4.337	2.442	1.895	77.6
2.2	Miscellaneous and Unidentified Revenue	60.787	61.423	(0.636)	(1.0)
D	Capital Revenue from Government Agencies	0.023	0.024	(0.001)	(4.2)
1	Capital Receipts	0.023	0.024	(0.001)	(4.2)
1.1	Economic Services	0.023	0.024	(0.001)	(4.2)

Regional Revenue & Customs Office Samdrup Jongkhar

SL No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
	Revenue	1,117.516	1,045.570	71.945	6.9
A	Taxes	1,020.273	949.424	70.849	7.5
1	Taxes on Income, Profits and Capital Gains	478.245	428.734	49.511	11.5
1.1	Corporate Income Tax	311.881	260.262	51.619	19.8
1.1.1	Corporate Income Tax	282.884	224.276	58.608	26.1
1.1.2	TDS	28.176	34.075	(5.899)	(17.3)
1.1.3	Fines & penalties	0.820	1.911	(1.090)	(57.1)
1.2	Business Income Tax	84.172	93.957	(9.785)	(10.4)
1.2.1	Business Income Tax	34.203	31.361	2.842	9.1
1.2.2	TDS	48.427	60.989	(12.562)	(20.6)
1.2.3	Fines & penalties	1.542	1.607	(0.065)	(4.1)
1.3	Personal Income Tax	82.193	74.515	7.677	10.3
1.3.1	TDS on Salary	37.596	33.252	4.344	13.1
1.3.2	TDS on Dividend	15.054	15.227	(0.173)	(1.1)
1.3.3	TDS on Rental Income	2.374	2.172	0.201	9.3
1.3.4	TDS on Other Sources of Income	4.811	2.878	1.933	67.2
1.3.5	Personal Income Tax	22.080	20.593	1.487	7.2
1.3.6	Fines & penalties	0.278	0.393	(0.115)	(29.2)
2	Taxes on Property	3.012	1.978	1.033	52.2
2.1	Recurrent Taxes on immovable property	1.338	0.339	0.999	294.5
2.2	Taxes on Financial and Capital Transactions	1.674	1.639	0.035	2.1
3	Taxes on Goods and Services	421.138	394.935	26.204	6.6
3.1	Sales Tax	245.344	202.296	43.047	21.3
3.1.1	Cement	40.682	37.553	3.129	8.3
3.1.2	Hotels & Restaurants	4.128	4.585	(0.457)	(10.0)
3.1.3	Entertainment Services	1.352	1.541	(0.190)	(12.3)
3.1.4	Goods & Commodities	90.614	69.924	20.691	29.6
3.1.5	Petroleum Products	106.073	88.493	17.579	19.9
3.1.6	Fine & penalties	2.495	0.201	2.294	1,142.0
3.2	Excise	34.971	68.740	(33.769)	(49.1)
3.2.1	Distillery Products	34.971	68.740	(33.769)	(49.1)
3.3	Green Tax	105.578	88.223	17.356	19.7
3.4	Taxes on use of goods and on permission to use goods or perform activities	35.245	35.676	(0.430)	(1.2)

SL No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
3.4.1	Motor Vehicle	29.994	29.327	0.667	2.3
3.4.2	Business and Professional Licenses	5.251	6.349	(1.098)	(17.3)
4	Taxes on International Trade and Transactions	1.106	6.529	(5.424)	(83.1)
4.1	Customs and Other Import Duties	1.106	6.529	(5.424)	(83.1)
5	Other Taxes	116.772	117.247	(0.475)	(0.4)
5.1	Royalty	116.772	117.247	(0.475)	(0.4)
5.1.1	Forest Products	1.939	1.743	0.196	11.2
5.1.2	Mines and Minerals	114.833	115.504	(0.671)	(0.6)
B	Other Revenue	27.770	24.885	2.885	11.6
1	Property Income	16.464	14.246	2.218	15.6
1.1	Miscellaneous Rent	16.464	14.246	2.218	15.6
2	Social Contributions	11.306	10.639	0.667	6.3
2.1	Health Contribution	11.306	10.639	0.667	6.3
C	Current Revenue from Government Agencies	67.112	67.989	(0.877)	(1.3)
1	Administrative Fees & Charges	41.625	44.925	(3.300)	(7.3)
1.1	Economic Services	29.562	29.517	0.046	0.2
1.2	Social Services	2.521	3.229	(0.708)	(21.9)
1.3	General Services	9.542	12.179	(2.637)	(21.7)
2	Sale of Goods and Commodities	25.487	23.064	2.422	10.5
2.1	Economic Services	5.436	5.215	0.221	4.2
2.2	General Services	0.050	0.030	0.020	66.7
2.3	Miscellaneous and Unidentified Revenue	20.001	17.819	2.182	12.2
D	Capital Revenue from Government Agencies	2.361	3.273	(0.912)	(27.9)
1	Capital Receipts	2.361	3.273	(0.912)	(27.9)
1.1	Economic Services	2.361	3.273	(0.912)	(27.9)

Regional Revenue & Customs Office Gelephu

SL No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
1	Revenue	553.168	680.336	(127.168)	(18.7)
A	Taxes	415.515	521.026	(105.511)	(20.3)
1	Taxes on Income, Profits and Capital Gains	134.009	190.972	(56.963)	(29.8)
1.1	Corporate Income Tax	20.681	42.445	(21.763)	(51.3)
1.1.1	Corporate Income Tax	0.198	0.154	0.044	28.7
1.1.2	TDS	20.254	42.038	(21.783)	(51.8)
1.1.3	Fines & penalties	0.229	0.253	(0.024)	(9.4)
1.2	Business Income Tax	46.876	86.077	(39.201)	(45.5)
1.2.1	Business Income Tax	17.063	16.205	0.858	5.3
1.2.2	TDS	28.105	68.004	(39.899)	(58.7)
1.2.3	Fines & penalties	1.708	1.868	(0.159)	(8.5)
1.3	Personal Income Tax	66.452	62.451	4.001	6.4
1.3.1	TDS on Salary	53.137	50.115	3.022	6.0
1.3.2	TDS on Rental Income	2.453	2.081	0.371	17.8
1.3.3	TDS on Other Sources of Income	1.578	1.678	(0.100)	(6.0)
1.3.4	Personal Income Tax	8.635	7.870	0.765	9.7
1.3.5	Fines and Penalties	0.648	0.706	(0.058)	(8.2)
2	Taxes on Property	2.594	4.714	(2.120)	(45.0)
2.1	Recurrent Taxes on immovable property	1.439	2.325	(0.886)	(38.1)
2.2	Taxes on Financial and Capital Transactions	1.155	2.390	(1.235)	(51.7)
3	Taxes on Goods and Services	270.827	317.894	(47.067)	(14.8)
3.1	Sales Tax	126.094	144.122	(18.029)	(12.5)
3.1.1	Beer	0.008	0.337	(0.329)	(97.6)
3.1.2	Hotels & Restaurants	3.073	3.886	(0.813)	(20.9)
3.1.3	Entertainment Services	1.966	1.850	0.116	6.3
3.1.4	Goods & Commodities	45.177	67.674	(22.498)	(33.2)
3.1.5	Petroleum Products	75.571	70.053	5.518	7.9
3.1.6	Fines & penalties	0.298	0.322	(0.024)	(7.4)
3.2	Excise	34.675	70.987	(36.312)	(51.2)
3.2.1	Distillery Products	34.675	70.987	(36.312)	(51.2)
3.3	Green Tax	70.574	66.433	4.141	6.2
3.4	Taxes on use of goods and on permission to use goods or perform activities	39.484	36.352	3.132	8.6
3.4.1	Motor Vehicle	29.865	25.665	4.200	16.4

SL No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
3.4.2	Business and Professional Licenses	9.619	10.687	(1.068)	(10.0)
4	Taxes on International Trade and Transactions	0.131	0.640	(0.509)	(79.6)
4.1	Customs and Other Import Duties	0.131	0.640	(0.509)	(79.6)
5	Other Taxes	7.954	6.806	1.149	16.9
5.1	Royalty	7.954	6.806	1.149	16.9
5.1.1	Forest Products	7.946	6.806	1.141	16.8
5.1.2	Mines and Minerals	0.008	-	0.008	-
B	Other Revenue	18.781	18.276	0.505	2.8
1	Property Income	0.027	0.006	0.022	389.5
1.1	Miscellaneous Rent	0.027	0.006	0.022	389.5
2	Social Contributions	18.754	18.271	0.483	2.6
2.1	Health Contribution	18.754	18.271	0.483	2.6
C	Current Revenue from Government Agencies	118.872	140.977	(22.105)	(15.7)
1	Administrative Fees & Charges	59.206	67.881	(8.675)	(12.8)
1.1	Economic Services	36.132	36.763	(0.632)	(1.7)
1.2	Social Services	6.819	6.885	(0.066)	(1.0)
1.3	General Services	16.256	24.233	(7.977)	(32.9)
2	Sale of Goods and Commodities	59.666	73.096	(13.430)	(18.4)
2.1	Economic Services	16.862	26.516	(9.654)	(36.4)
2.2	General Services	1.033	1.307	(0.274)	(21.0)
2.3	Miscellaneous and Unidentified Revenue	41.770	45.272	(3.502)	(7.7)
D	Capital Revenue from Government Agencies	-	0.057	(0.057)	(100.0)
1	Capital Receipts	-	0.057	(0.057)	(100.0)
1.1	Economic Services	-	0.057	(0.057)	(100.0)

Regional Revenue & Customs Office Bumthang

SL No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
1	Revenue	320.635	357.092	(36.458)	(10.2)
A	Taxes	289.048	315.979	(26.931)	(8.5)
1	Taxes on Income, Profits and Capital Gains	219.931	240.148	(20.217)	(8.4)
1.1	Corporate Income Tax	132.273	157.426	(25.153)	(16.0)
1.1.1	Corporate Income Tax	0.490	-	0.490	-
1.1.2	TDS	130.280	157.404	(27.124)	(17.2)
1.1.3	Fines & penalties	1.503	0.021	1.481	6,894.9
1.2	Business Income Tax	24.951	27.425	(2.474)	(9.0)
1.2.1	Business Income tax	7.770	6.039	1.732	28.7
1.2.2	TDS	16.702	21.094	(4.391)	(20.8)
1.2.3	Fines & penalties	0.479	0.293	0.185	63.3
1.3	Personal Income Tax	62.706	55.297	7.410	13.4
1.3.1	TDS on Salary	55.716	50.977	4.739	9.3
1.3.2	TDS on Rental Income	0.272	0.260	0.012	4.7
1.3.3	TDS on Other Sources of Income	2.025	1.973	0.052	2.6
1.3.4	Personal Income Tax	4.512	1.869	2.643	141.5
1.3.5	Fines & penalties	0.181	0.218	(0.037)	(17.1)
2	Taxes on Property	1.254	0.269	0.985	366.3
2.1	Recurrent Taxes on immovable property	0.304	-	0.304	-
2.2	Taxes on Financial and Capital Transactions	0.950	0.269	0.681	253.4
3	Taxes on Goods and Services	46.739	60.228	(13.489)	(22.4)
3.1	Sales Tax	15.287	17.134	(1.847)	(10.8)
3.1.1	Beer	1.328	1.096	0.232	21.2
3.1.2	Hotels & Restaurants	12.233	12.708	(0.475)	(3.7)
3.1.3	Entertainment Service	1.495	2.695	(1.200)	(44.5)
3.1.4	Goods & commodities	-	0.233	(0.233)	(100.0)
3.1.5	Fines & penalties	0.231	0.402	(0.171)	(42.5)
3.2	Excise	14.778	27.309	(12.531)	(45.9)
3.2.1	Distillery Products	14.778	27.309	(12.531)	(45.9)
3.3	Customs Duty	0.040	-	0.040	-
3.4	Taxes on use of goods and on permission to use goods or perform activities	16.634	15.785	0.849	5.4
3.4.1	Motor Vehicle	14.388	14.575	(0.188)	(1.3)
3.4.2	Business and Professional Licenses	2.246	1.210	1.036	85.7

SL No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
4	Other Taxes	21.124	15.334	5.790	37.8
4.1	Royalty	21.124	15.334	5.790	37.8
4.1.1	Forest Products	21.057	14.817	6.240	42.1
4.1.2	Mines and Minerals	0.067	0.517	(0.450)	(87.0)
B	Other Revenue	10.912	9.443	1.469	15.6
1	Property Income	0.013	-	0.013	-
1.1	Miscellaneous Rent	0.013	-	0.013	-
2	Social Contributions	10.899	9.443	1.456	15.4
2.1	Health Contribution	10.899	9.443	1.456	15.4
C	Current Revenue from Government Agencies	20.674	31.670	(10.996)	(34.7)
1	Administrative Fees & Charges	10.670	22.024	(11.354)	(51.6)
1.1	Economic Services	5.991	8.606	(2.615)	(30.4)
1.2	Social Services	0.323	1.057	(0.733)	(69.4)
1.3	General Services	4.356	12.361	(8.006)	(64.8)
2	Sale of Goods and Commodities	10.004	9.646	0.358	3.7
2.1	Economic Services	1.107	1.493	(0.387)	(25.9)
2.2	Miscellaneous and Unidentified Revenue	8.897	8.152	0.745	9.1

Regional Revenue & Customs Office Mongar

SL No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
1	Revenue	300.230	332.227	(31.997)	(9.6)
A	Taxes	203.145	227.128	(23.984)	(0.1)
1	Taxes on Income, Profits and Capital Gains	150.464	154.883	(4.418)	(0.0)
1.1	Corporate Income Tax	31.374	36.329	(4.955)	(0.1)
1.1.1	Corporate Income Tax	10.463	1.482	8.981	6.1
1.1.2	TDS	20.111	34.262	(14.151)	(0.4)
1.1.3	Fines & penalties	0.800	0.585	0.215	0.4
1.2	Business Income Tax	46.444	50.658	(4.214)	(0.1)
1.2.1	Business Income Tax	14.637	11.977	2.660	0.2
1.2.2	TDS	29.418	36.419	(7.001)	(0.2)
1.2.3	Fines & penalties	2.389	2.263	0.127	0.1
1.3	Personal Income Tax	72.646	67.895	4.751	0.1
1.3.1	TDS on Salary	60.803	58.788	2.015	0.0
1.3.2	TDS on Dividend	0.119	-	0.119	-
1.3.3	TDS on Rental Income	0.667	0.600	0.068	0.1
1.3.4	TDS on Other Sources of Income	1.607	1.328	0.280	0.2
1.3.5	Personal Income Tax	8.964	6.763	2.201	0.3
1.3.6	Fines & penalties	0.485	0.417	0.069	0.2
2	Taxes on Property	2.925	4.189	(1.264)	(0.3)
2.1	Recurrent Taxes on immovable property	1.560	1.911	(0.351)	(0.2)
2.2	Taxes on Financial and Capital Transactions	1.365	2.278	(0.913)	(0.4)
3	Taxes on Goods and Services	44.260	58.182	(13.922)	(0.2)
3.1	Sales Tax	5.010	5.326	(0.316)	(0.1)
3.1.1	Hotels & Restaurants	1.658	1.918	(0.260)	(0.1)
3.1.2	Entertainment Services	3.090	2.764	0.326	0.1
3.1.3	Goods & Commodities	-	0.317	(0.317)	(1.0)
3.1.4	Fines & penalties	0.262	0.327	(0.065)	(0.2)
3.2	Excise	11.430	23.639	(12.209)	(0.5)
3.2.1	Distillery Products	11.430	23.639	(12.209)	(0.5)
3.3	Taxes on use of goods and on permission to use goods or perform activities	27.820	29.217	(1.397)	(0.0)
3.3.1	Motor Vehicle	20.804	22.089	(1.284)	(0.1)
3.3.2	Business and Professional Licenses	7.016	7.129	(0.113)	(0.0)

SL No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
4	Other Taxes	5.495	9.874	(4.379)	(0.4)
4.1	Royalty	5.495	9.874	(4.379)	(0.4)
4.1.1	Forest Products	5.344	9.759	(4.414)	(0.5)
4.1.2	Mines and Minerals	0.151	0.115	0.036	0.3
B	Other Revenue	18.588	17.982	0.606	0.0
1	Property Income	0.154	0.173	(0.019)	(0.1)
1.1	Miscellaneous Rent	0.154	0.173	(0.019)	(0.1)
2	Social Contributions	18.434	17.809	0.625	0.0
2.1	Health Contribution	18.434	17.809	0.625	0.0
C	Current Revenue from Government Agencies	76.486	87.116	(10.631)	(0.1)
1	Administrative Fees & Charges	16.326	19.174	(2.848)	(0.1)
1.1	Economic Services	8.789	10.250	(1.461)	(0.1)
1.2	Social Services	1.591	1.417	0.174	0.1
1.3	General Services	5.947	7.508	(1.561)	(0.2)
2	Sale of Goods and Commodities	60.159	67.942	(7.783)	(0.1)
2.1	Economic Services	7.653	7.628	0.025	0.0
2.2	Miscellaneous and Unidentified Revenue	52.506	60.314	(7.808)	(0.1)
D	Capital Revenue from Government Agencies	2.011	-	2.011	-
1	Capital Receipts	2.011	-	2.011	-
1.1	Economic Services	2.011	-	2.011	-

Regional Revenue & Customs Office Paro

SL No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
	Revenue	918.187	947.227	(29.040)	(3.1)
A	Taxes	807.981	854.201	(46.220)	(5.4)
1	Taxes on Income, Profits and Capital Gains	323.995	390.950	(66.955)	(17.1)
1.1	Corporate Income Tax	111.371	216.449	(105.077)	(48.5)
1.1.1	Corporate Income Tax	103.257	187.202	(83.944)	(44.8)
1.1.2	TDS	7.033	29.053	(22.020)	(75.8)
1.1.3	Fines & penalties	1.081	0.194	0.887	457.7
1.2	Business Income Tax	64.946	54.092	10.854	20.1
1.2.1	Business Income Tax	25.619	21.716	3.904	18.0
1.2.2	TDS	38.199	31.165	7.034	22.6
1.2.3	Fines & penalties	1.128	1.211	(0.083)	(6.9)
1.3	Personal Income Tax	147.677	120.409	27.269	22.6
1.3.1	TDS on Salary	128.702	106.699	22.003	20.6
1.3.2	TDS on Rental Income	1.654	1.463	0.191	13.0
1.3.3	TDS on Other Sources of Income	5.810	3.780	2.030	53.7
1.3.4	TDS on Tour Income	0.298	-	0.298	-
1.3.5	Personal Income Tax	10.905	8.277	2.629	31.8
1.3.6	Fines & penalties	0.309	0.190	0.120	63.0
2	Taxes on Property	2.385	1.993	0.392	19.7
2.1	Recurrent Taxes on immovable property	1.498	1.202	0.296	24.6
2.2	Taxes on Financial and Capital Transactions	0.887	0.791	0.096	12.2
3	Taxes on Goods and Services	273.584	255.270	18.314	7.2
3.1	Sales Tax	249.972	233.459	16.512	7.1
3.1.1	Beer	5.065	1.078	3.986	369.7
3.1.2	Hotels & Restaurants	182.524	162.593	19.932	12.3
3.1.3	Entertainment Services	2.125	2.302	(0.177)	(7.7)
3.1.4	Goods & Commodities	59.123	66.804	(7.682)	(11.5)
3.1.5	Fines & Penalties	1.136	0.682	0.454	66.5
3.2	Excise	0.037	0.000	0.037	18,440.0
3.2.1	Distillery Products	0.037	0.000	0.037	18,440.0
3.3	Green Tax	0.010	-	0.010	-
3.4	Taxes on use of goods and on permission to use goods or perform activities	23.566	21.810	1.756	8.1
3.4.1	Motor Vehicle	23.432	21.363	2.068	9.7

SL No	Source of Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
3.4.2	Business and Professional Licenses	0.135	0.447	(0.313)	(69.9)
4	Taxes on International Trade and Transactions	93.261	98.103	(4.842)	(4.9)
4.1	Customs and Other Import Duties	93.261	98.103	(4.842)	(4.9)
5	Other Taxes	114.756	107.886	6.870	6.4
5.1	Payable solely by business	102.838	97.772	5.066	5.2
5.1.1	Passenger Service Charge	102.838	97.772	5.066	5.2
5.2	Royalty	11.919	10.114	1.805	17.8
5.2.1	Tourism	0.056	-	0.056	-
5.2.2	Forest Products	11.862	10.114	1.748	17.3
B	Other Revenue	29.416	16.028	13.389	83.5
1	Property Income	11.500	-	11.500	-
1.1	Dividend	11.500	-	11.500	-
2	Social Contributions	17.916	16.028	1.889	11.8
2.1	Health Contribution	17.916	16.028	1.889	11.8
C	Current Revenue from Government Agencies	80.778	76.999	3.779	4.9
1	Administrative Fees & Charges	61.885	55.442	6.442	11.6
1.1	Economic Services	46.371	43.232	3.140	7.3
1.2	Social Services	1.234	0.766	0.468	61.1
1.3	General Services	14.279	11.444	2.835	24.8
2	Sale of Goods and Commodities	18.893	21.557	(2.664)	(12.4)
2.1	Economic Services	5.843	5.390	0.454	8.4
2.2	General Services	0.022	-	0.022	-
2.3	Miscellaneous and Unidentified Revenue	13.028	16.167	(3.139)	(19.4)
D	Capital Revenue from Government Agencies	0.012	-	0.012	-
1	Capital Receipts	0.012	-	0.012	-
1.1	Economic Services	0.012	-	0.012	-

Regional Revenue & Customs Office Samtse

SL No	Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
	Revenue	953.230	1,073.676	(120.446)	(11.2)
A	Taxes	896.433	994.193	(97.761)	(9.8)
1	Taxes on Income, Profits and Capital Gains	550.526	517.882	32.643	6.3
1.1	Corporate Income Tax	356.461	324.103	32.358	10.0
1.1.1	Corporate Income Tax	323.967	293.217	30.750	10.5
1.1.2	TDS	31.995	25.796	6.199	24.0
1.1.3	Fines & penalties	0.499	5.090	(4.591)	(90.2)
1.2	Business Income Tax	114.398	119.868	(5.470)	(4.6)
1.2.1	Business Income tax	69.098	76.150	(7.052)	(9.3)
1.2.2	TDS	44.773	42.910	1.862	4.3
1.2.3	Fines and Penalties	0.527	0.808	(0.281)	(34.8)
1.3	Personal Income Tax	79.667	73.911	5.756	7.8
1.3.1	TDS on Salary	43.892	41.202	2.689	6.5
1.3.2	TDS on Dividend	23.572	25.827	(2.255)	(8.7)
1.3.3	TDS on Rental Income	0.231	0.240	(0.009)	(3.8)
1.3.4	TDS on Other Sources of Income	4.154	0.854	3.299	386.2
1.3.5	Personal Income Tax	7.697	5.695	2.002	35.1
1.3.6	Fines and Penalties	0.122	0.093	0.029	31.6
2	Taxes on Property	0.436	0.213	0.223	104.5
2.1	Taxes on Financial and Capital Transactions	0.436	0.213	0.223	104.5
3	Taxes on Goods and Services	310.845	348.495	(37.650)	(10.8)
3.1	Sales Tax	147.545	125.976	21.569	17.1
3.1.1	Cement	56.042	55.232	0.810	1.5
3.1.2	Aerated Water	11.066	7.615	3.451	45.3
3.1.3	Beer	1.332	1.486	(0.155)	(10.4)
3.1.4	Hotels & restaurants	0.503	0.404	0.099	24.5
3.1.5	Entertainment Services	1.316	1.255	0.061	4.9
3.1.6	Goods & commodities	23.194	20.560	2.634	12.8
3.1.7	Petroleum Products	53.947	39.374	14.573	37.0
3.1.8	Fines & penalties	0.145	0.050	0.095	191.3
3.2	Excise	99.021	173.480	(74.459)	(42.9)
3.2.1	Distillery Products	99.021	173.480	(74.459)	(42.9)
3.3	Green Tax	54.195	39.315	14.880	37.8

SL No	Revenue	2018-19	2017-18	Collection compared to FY 2017-18	
		Gross	Gross	Nu.	%
3.4	Taxes on use of goods and on permission to use goods or perform activities	10.084	9.724	0.359	3.7
3.4.1	Motor Vehicle	10.029	8.372	1.656	19.8
3.4.2	Business and Professional Licenses	0.055	1.352	(1.297)	(95.9)
4	Taxes on International Trade and Transactions	0.188	0.244	(0.056)	(22.9)
4.1	Customs and Other Import Duties	0.188	0.244	(0.056)	(22.9)
5	Other Taxes	34.437	127.358	(92.921)	(73.0)
5.1	Royalty	34.437	127.358	(92.921)	(73.0)
5.1.1	Forest Products	12.970	5.544	7.426	133.9
5.1.2	Mines and Minerals	21.467	121.814	(100.347)	(82.4)
B	Other Revenue	12.285	24.321	(12.036)	(49.5)
1	Property Income	2.266	14.566	(12.300)	(84.4)
1.1	Miscellaneous Rent	2.266	14.566	(12.300)	(84.4)
2	Social Contributions	10.019	9.755	0.264	2.7
2.1	Health Contribution	10.019	9.755	0.264	2.7
C	Current Revenue from Government Agencies	44.103	51.906	(7.802)	(15.0)
1	Administrative Fees & Charges	26.063	23.178	2.886	12.4
1.1	Economic Services	19.705	14.949	4.756	31.8
1.2	Social Services	1.095	1.795	(0.700)	(39.0)
1.3	General Services	5.263	6.433	(1.170)	(18.2)
2	Sale of Goods and Commodities	18.040	28.728	(10.688)	(37.2)
2.1	Economic Services	7.275	6.487	0.788	12.1
2.2	Miscellaneous and Unidentified Revenue	10.764	22.241	(11.476)	(51.6)
D	Capital Revenue from Government Agencies	0.409	3.256	(2.847)	(87.4)
1	Capital Receipts	0.409	3.256	(2.847)	(87.4)
1.1	Economic Services	0.409	3.256	(2.847)	(87.4)

SUMMARY OF NATIONAL REVENUE 2018-2019

Sl. No.	SOURCE OF REVENUE	GROSS	REFUND	NET
	Revenue	35,283.524	575.853	34,707.670
A	Taxes	27,575.382	404.234	27,171.147
1	Taxes on Income, Profits and Capital Gains	12,387.491	298.582	12,088.909
1.1	Corporate Income Tax	9,261.054	143.649	9,117.405
1.2	Business Income Tax	1,438.886	16.393	1,422.493
1.3	Personal Income Tax	1,687.551	138.539	1,549.011
2	Taxes on Property	33.480	0.027	33.454
2.1	Recurrent Taxes on immovable property (Dzongkhag Municipality)	7.231	0.005	7.226
2.2	Taxes on Capital Transactions	26.249	0.022	26.227
3	Taxes on Goods and Services	9,682.881	78.888	9,603.993
3.1	Sales Tax	4,817.759	78.575	4,739.184
3.2	Excise	3,405.843	0.040	3,405.802
3.3	Green Tax	1,025.723	0.207	1,025.515
3.4	Taxes on use of goods and on permission to use goods or perform activities	433.557	0.066	433.491
4	Taxes on International Trade and Transactions	702.284	24.175	678.108
4.1	Customs and Other Import Duties	702.284	24.175	678.108
5	Other Taxes	4,769.245	2.562	4,766.683
5.1	Passenger Service Charge	154.229	-	154.229
5.2	Duties	22.027	-	22.027
5.3	Royalty	4,592.989	2.562	4,590.427
B	Other Revenue	6,482.950	161.099	6,321.851
1	Property Income	6,247.949	0.006	6,247.944
1.1	Interest receipt from corporations	1,242.465	-	1,242.465
1.2	Dividend	3,405.356	-	3,405.356
1.3	Withdrawals from income of quasi-corporations	1,550.243	-	1,550.243
1.4	Miscellaneous Rent	49.886	0.006	49.880
2	Social Contributions	235.000	161.094	73.907
2.1	Health Contribution	235.000	161.094	73.907

C	Current Revenue from Government Agencies	1,197.990	8.233	1,189.757
1	Administrative Fees & Charges	822.169	6.362	815.807
1.1	Economic Services	359.521	0.896	358.625
1.2	Social Services	51.002	0.588	50.414
1.3	General Services	411.646	4.878	406.768
2	Sale of Goods and Commodities	375.821	1.871	373.950
2.1	Economic Services	57.161	-	57.161
2.2	General Services	1.215	-	1.215
2.3	Miscellaneous and Unidentified Revenue	317.445	1.871	315.574
D	Capital Revenue from Government Agencies	27.203	2.287	24.916
1	Capital Receipts	27.203	2.287	24.916
1.1	Economic Services	27.203	2.287	24.916

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