



རྒྱལ་ཡོངས་འོང་འབབ་སྒྲིག་ལྷན་ཁྲུང་། ཚུས་ལོ་ ༢༠༡༩ - ༢༠༢༠།

NATIONAL REVENUE REPORT FISCAL YEAR 2019 - 2020

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

DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE

CONTENTS

- 1. Performance Highlights 2019-2020 ii
- 2. Major Policy Reforms2
- 3. Domestic Revenue Performance 2019-2020.....3
- 4. Tax Expenditure.....13
- 5. Regional Revenue Collection14
- 6. National Revenue Statistics FY 2019-2020.....16
- 7. Regional Revenue Statistics FY 2019-202021
- 8. Summary of National Revenue 2019-202047

PERFORMANCE HIGHLIGHTS - FY 2019-2020

Performance & Services

We administered **Nu. 37,058.258** million payment of transactions



We collected Total Net Revenue of **Nu. 36,218.876** million



We refunded **Nu. 839.382** million



Customs seizure value of **Nu. 5.581** million in the year 2019

We collected tax revenue of **Nu. 22,792.988** million



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 National Revenue Report of the Department of Revenue & Customs for the year ended 30th June 2020 (FY 2019-2020). This report reviews the domestic revenue performance during the year.

Total domestic revenue collected during the year was Nu. 36,218.876 million. It increased by 4.4 percent as compared to the previous year. The increase was mainly on account of net profit transfer from Mangdichhu hydropower plant and the Royal Monetary Authority. Tax revenue decreased by 16 percent as compared to the previous year and represented 12.7 percent of GDP. This was due to the deferment of Corporate income tax and Business income tax till 30th June 2020 as part of the fiscal measure to counter the pandemic. With the detection of the first COVID-19 positive case in March 2020 and strict containment measures in place like closed entry gates at the border and restriction on entry of tourist decreased tourism revenue by 40.8 percent as compared to the previous year.

The tax measures passed by the Parliament during the last winter session has been timely to respond to the COVID-19 pandemic as it provided tax relief to lower income brackets to sustain their livelihood. The exemption of 5 percent sales tax on telecom services will aid e-learning with additional data and similarly, the revision in the personal income tax slab is expected to boost disposable income and consumption. The fiscal incentives including cut in corporate income tax to the micro and

small businesses has enabled them to sustain their business. Further, the enactment of the Goods and Services (GST) Act 2020 lays a strong foundation for a sustainable fiscal path.

Risk of large scale community transmission and lockdowns still loom large as financing need of the government rises to contain the outbreak. Domestic revenue is expected to further decline in FY 2020-2021 with sectors like construction, manufacturing and service taking a major hit by the pandemic. Given the revenue situation there is a need to practice fiscal prudence as we explore ways to stimulate the economic recovery.

I would like to pay tribute to His Majesty The King and His Majesty Drukgyal Zhipa for their deep concern and guidance to safeguard the nation from the pandemic. With effective containment measures and preparedness for a worst-case scenario the Government under the guidance of His Majesty has ensured public health and safety.

I would also like to express my sincere appreciation to the Taxpayers, Revenue Collecting Agencies and Regional Offices and the Ministry of Finance for their unwavering support and contribution in times of crises in the country.

A handwritten signature in blue ink, appearing to be 'Wangchuk Thayey', written over a horizontal line.

Wangchuk Thayey
Director General

MAJOR POLICY REFORMS

The fiscal measures were proposed taking into consideration the Government's commitments to narrow the gap, build a vibrant economy and achieve economic self-refinance. The fiscal measures will supplement the fiscal policy approved by the Government in the 12FYP which seeks to achieve a "just, harmonious and sustainable society through enhanced decentralization and underpinned by the principle of "leaving no one behind".

1. Income Tax (Amendment) Act of Bhutan 2020 was enacted to ease the burden of taxation and to reduce the widening gap of income inequality in the country:
 - » Enhanced basic PIT exemption limit from Nu.200,000.00 to Nu.300,000.00
 - » Exemption of pension income.
 - » Exemption of income from cash crop.
 - » Enhancement of exemption of dividend income from Nu.10,000 to Nu.30,000.
 - » Enhancement of education expenses from Nu. 150,000 to Nu.350,000.
 - » The allowable deductions for education expenses revised to Nu. 20,000.00 per child in the absence of supporting documents.
 - » PIT rate for the highest income bracket increased from 25% to 30%, along with a 10% Surcharge on PIT equal to or more than Nu.1,000,000.00
 - » CIT rate revision from 30% to 25% for companies other than State Owned Enterprises.
 - » Allowable Entertainment Expenses deduction increased from 5% to 8% of assessed net profit.
 - » Publicity and advertisement expenses allowance increased from 2% to 5% of gross income.
 - » Introduction of one time income tax of 20% on all lottery winnings of prizes equal to or more than Nu. 5000/- .
2. Enactment of Tax (Amendment) Act of Bhutan 2020:
 - » In order to provide affordable and accessible telecom services to people residing in rural areas and people in low income level, telecom services (prepaid and postpaid) have been exempted from 5% sales tax.
 - » In order to promote use of fuel efficient and environment friendly vehicles, sales tax and customs duty has been reduced by 50% and green tax by 5% on hybrid cars.
 - » The taxes and duties on telephone sets, mobile and other related gadgets have been exempted to help promote digital transformation.
 - » Exemption on energy saving devices has been provided to promote use of environment friendly technology and energy efficient appliances, save energy usages and resources.
3. Fiscal Incentives (Amendment) Bill 2020:

The Income Tax exemption to small and micro businesses in rural areas was extended till 31st December 2023.
4. Goods and Services Tax (GST) Act of Bhutan 2020.

With the implementation of Goods and Services Tax Act of Bhutan 2020, the contemporary sales tax will be replaced by a modern GST by subsuming the existing eleven multiple tax rate structures (ranging from 0% to 100%) into a single standard rate of 7%.
5. Property Tax Bill of Bhutan 2020.
 - » Property Ownership Transfer Tax rate revision on land and buildings from 5% to 3%.
 - » Property Ownership Transfer Tax Rate revision on motor vehicles from 5% to 1%

DOMESTIC REVENUE PERFORMANCE FISCAL YEAR 2019-2020

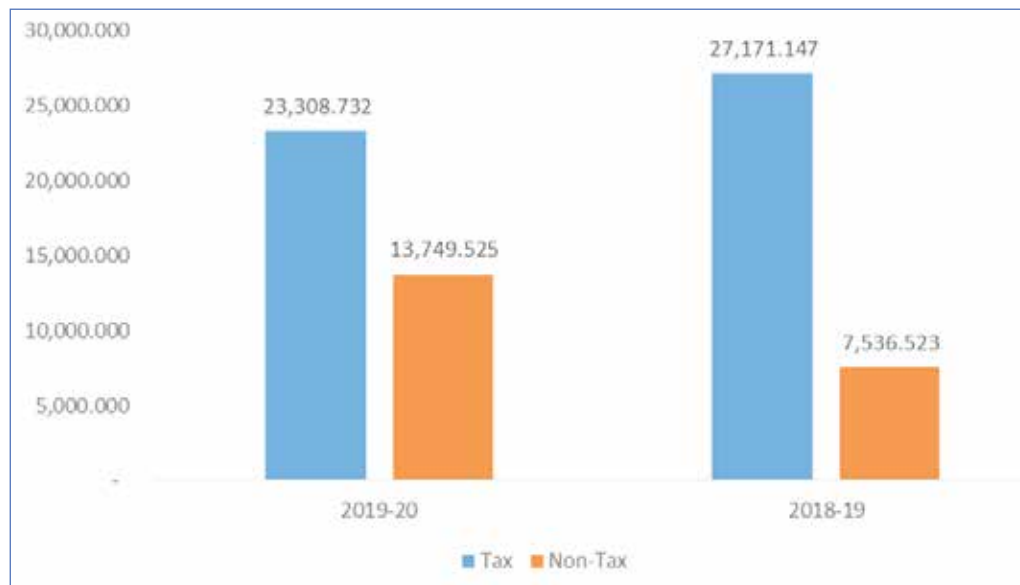
The total domestic revenue realized during the FY 2019-2020 was Nu. 36,218.876 million, representing 20.2 percent of GDP. The domestic revenue increased by 4.3 percent as compared to the previous FY 2018-2019 of Nu. 34,707.670 million. The increase was mainly from Profit Transfer from Mangdechhu Hydro Power and Royal Monetary Authority.

A. TAXES

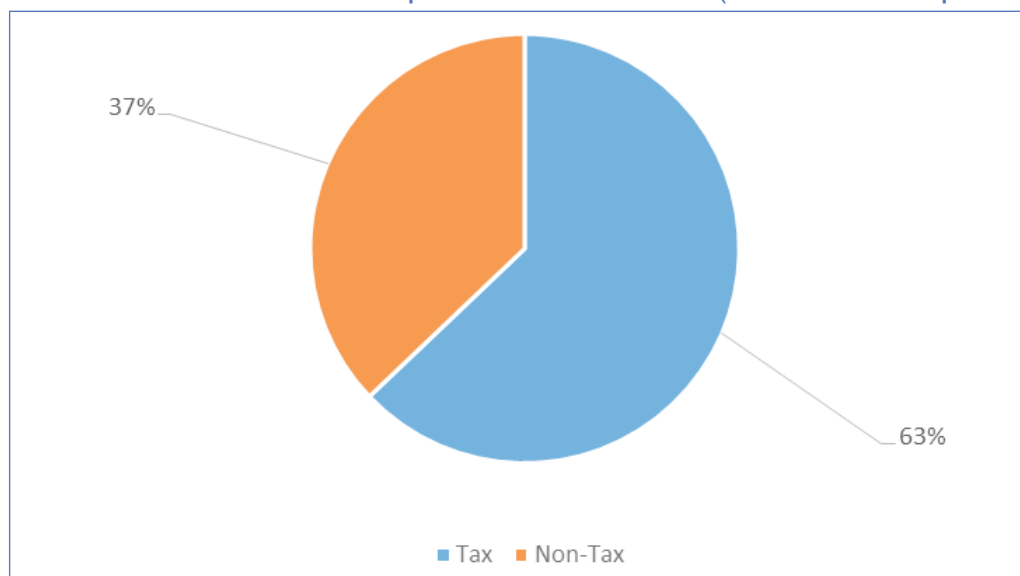
Tax revenue comprises of four heads, mainly Taxes on Income, Profits and Capital Gain, Taxes on Property, Taxes on Goods and Services, Taxes on International Trade and Transactions and Other Taxes.

Tax revenue collected in the FY 2019-20 was Nu. 22,803.770 million recording a decrease of 16.1 percent as compared to FY 2018-19 of Nu. 27,171.147 million.

Comparison of Net Revenue (Nu. In millions)



Composition of overall revenue (tax and non-tax in percent)



1. Taxes on Income, Profits and Capital Gains

This mainly comprises Corporate Income Tax, Business Income Tax, and Personal Income Tax. The revenue collection under this was Nu. 10,941.288 million during the FY 2019-20.

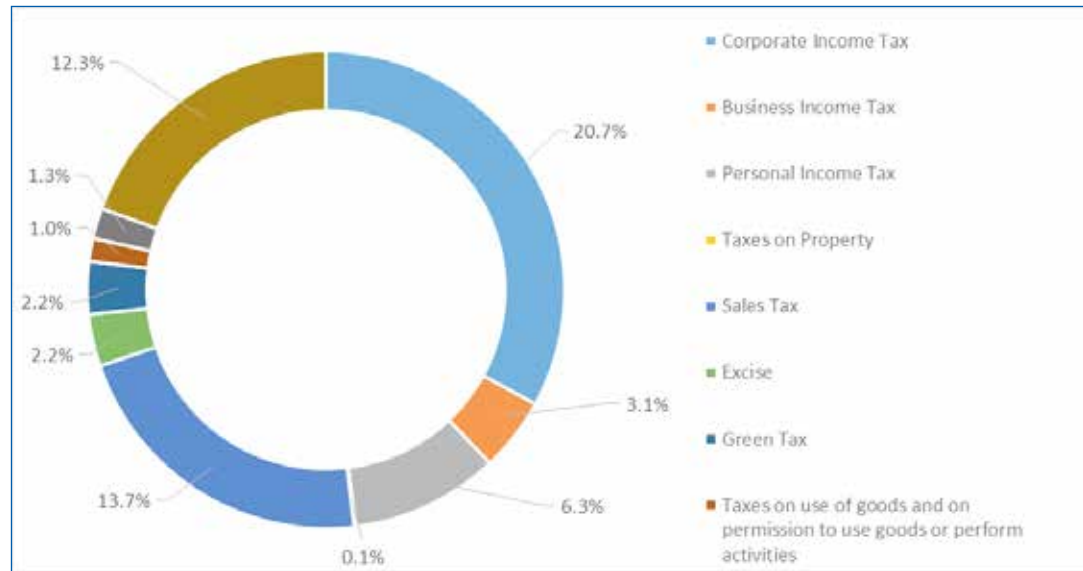
1.1 Corporate Income Tax

The CIT collection for the fiscal year was Nu. 7,511.681 million which is a decline of 21.4 percent as compared to previous fiscal year.

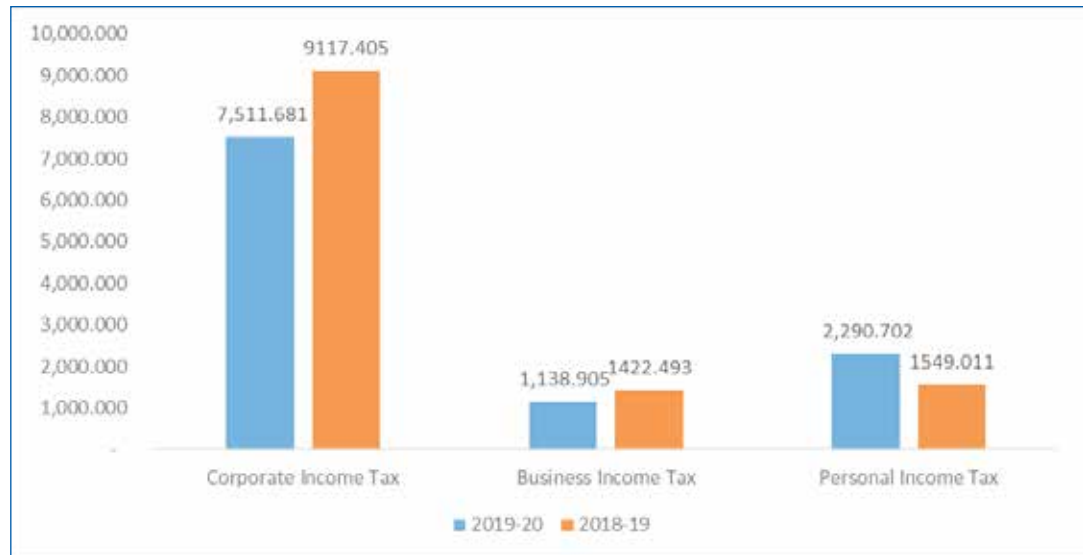
The decline in CIT collection was attributed by deferment of self-declared CIT payment for the income year 2019 for tourism and allied sectors up to June 30, 2021 and the facilitation provided to the other sectors in paying the CIT on installment basis by September 2020. The total CIT collection accounted for 26.3 percent of the total revenue.

For Druk Holding and Investments, CIT decreased by Nu.517.55 million compared to 2018, this was mainly because of decrease in dividend income as compared to income year 2018.

Contribution of taxes to total revenue (in percent)



Composition of Taxes on Income, Profits and Capital Gains (Nu.in millions)



1.2 Business Income Tax

During the FY2019-20 the BIT collected was Nu. 1,138.905 million with a decline of 24.9 percent as compared to previous fiscal year. BIT contributed to 4.1 percent to the total revenue composition.

The decline in collection was due to deferment of payment of BIT for the income year 2019 for tourism and allied sectors up to June 30, 2021 and the facilitation provided to the other sectors to pay BIT on installment basis by September 2020 had adversely affected the collection.

1.3 Personal Income Tax

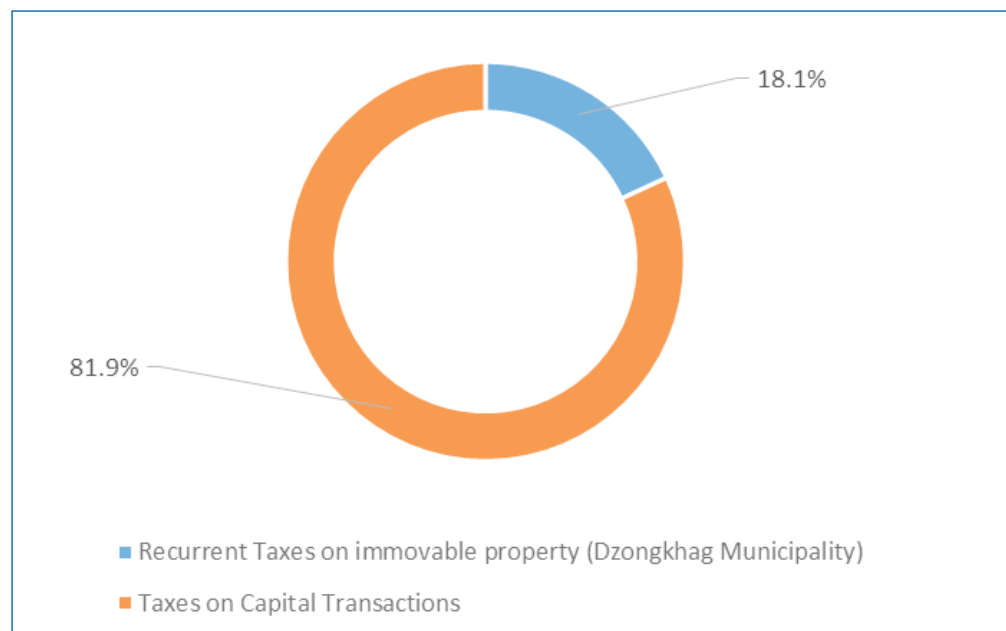
The PIT collected was Nu. 2,290.702 million with an increase of 32.4 percent. PIT also contributed to 4.5 percent to the total revenue collection, due to revision of Salary for both Civil Service and Corporate Sector in 2019.

2. Taxes on Property

Taxes on Property comprises of Recurrent Taxes on Immovable Property and Taxes on Capital Transactions.

The revenue collected under Taxes on Property was Nu. 27.239 million with a decline of 22.8 percent as compared to previous fiscal year.

Composition of Taxes on Property (in percent)



2.1 Recurrent Taxes on Immovable Property (Dzongkhag Municipality)

Recurrent Taxes on Immovable Property consists of Municipal Tax, House Tax, and Underdevelopment Land Tax. The revenue collected under this was Nu. 4.930 million, with a decline of 46.6 percent as compared to previous fiscal year.

2.2 Taxes on Capital Transactions

Taxes on Capital Transactions includes, Property Transfer Tax, and Motor Vehicle Ownership Transfer Tax. The revenue under this source was Nu. 22.309 million, with a decline of 17.6 percent as compared to previous year. This could be attributed to the downward revision of tax rate on land, vehicle and building.

3. Taxes on Goods and Services

Taxes on Goods and Services comprises of Sales Tax, Excise, Green Tax and Taxes on Use of Goods and on Permission to use Goods or Perform Activities.

The revenue collected under Taxes on Goods and Services was Nu. 6,916.825 million, with a decrease of 38.8 percent as compared to the previous fiscal year. Due to the pandemic, the businesses had been adversely affected. As such, there was fall in collections of sales tax from hotels and fall in import of goods. Further, the collections of green tax and customs duty was adversely affected with the fall in import of goods and services. The exemption of 5 percent sales tax on the telecom services from the January 2020 had also affected the revenue.

Taxes on Goods and Services (Nu.in millions)



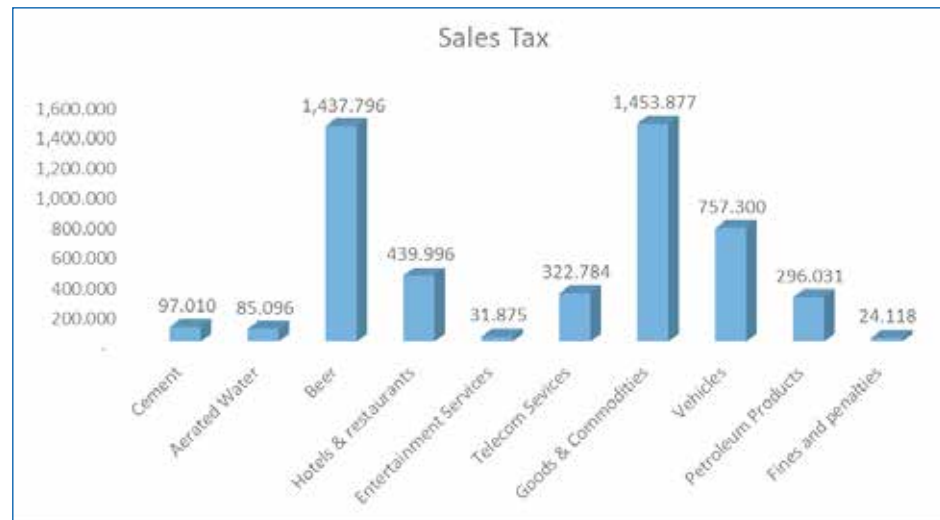
3.1 Sales Tax

The Sales Tax are collected on Cement, Aerated Water, Beer, Hotels and Restaurants, Entertainment Services, Telecom Services, Goods and Commodities, Vehicles, and Petroleum Products. The Sales Tax collection for this fiscal year is Nu. 4,945.881 million, with an increase of 4.2 percent as compared to previous fiscal year. It contributed to 13.7 percent to the total revenue collection.

Beer: Sales Tax on Beer increased by Nu. 225. 884 million as compared to previous fiscal year, with an increase of 15.7 percent.

Hotels and Restaurants: Sales Tax on Hotels and Restaurants contributed to 1.4 percent to total

Sales Tax (Nu.in millions)



revenue. The revenue collected was Nu. 439.996 million.

Goods and Commodities: Collection of Sales Tax on Goods and Commodities was Nu. 1,453.877 million, with a slight increase of 5.8 percent.

Vehicle: Sales Tax on Vehicle was Nu. 757.300 million, with an increase of 15.2 percent as compared to previous fiscal year.

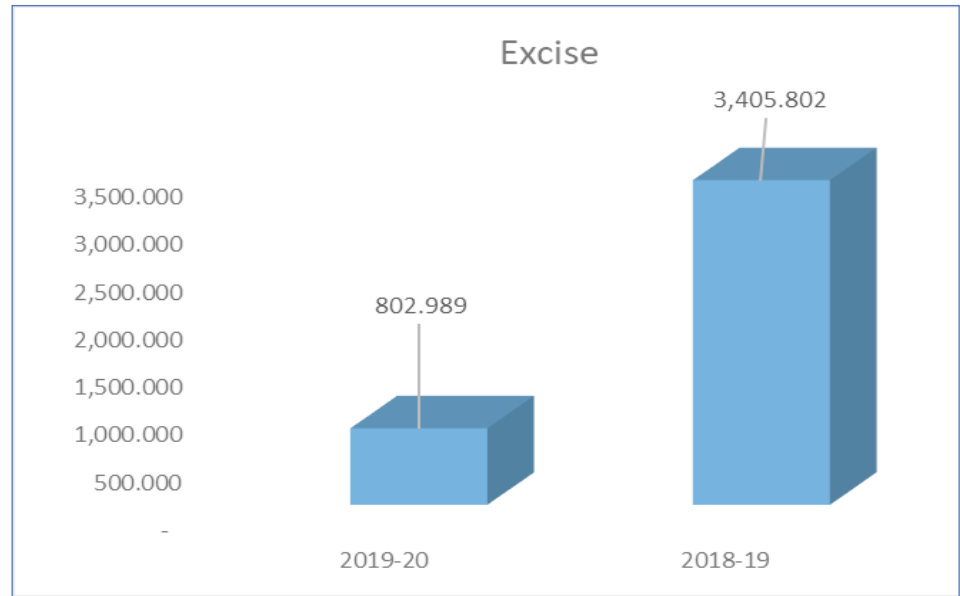
Petroleum Products: Sales Tax on Petroleum decreased by Nu. 225.960 million (76.3 percent). This was mainly due to lockdown in the country and lesser import of petroleum products.

3.2 Excise

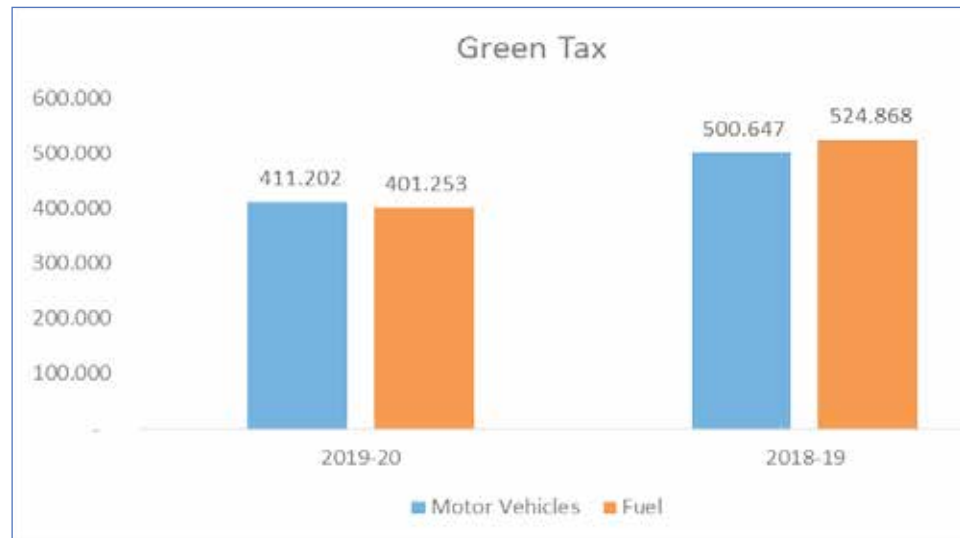
Excise duty consists of domestic and excise duty refund. However, with the introduction of GST in India the excise duty refund was not applicable.

Domestic excise duty collected was Nu. 679.649 million with a decrease of 33.3 percent as compared to previous fiscal year. The decrease was mainly due to lockdown and restrictions imposed on gathers, social distancing and closure of bars, drayangs and discotheques, which led to lower consumption and decrease in alcohol lift.

Excise (Nu.in millions)



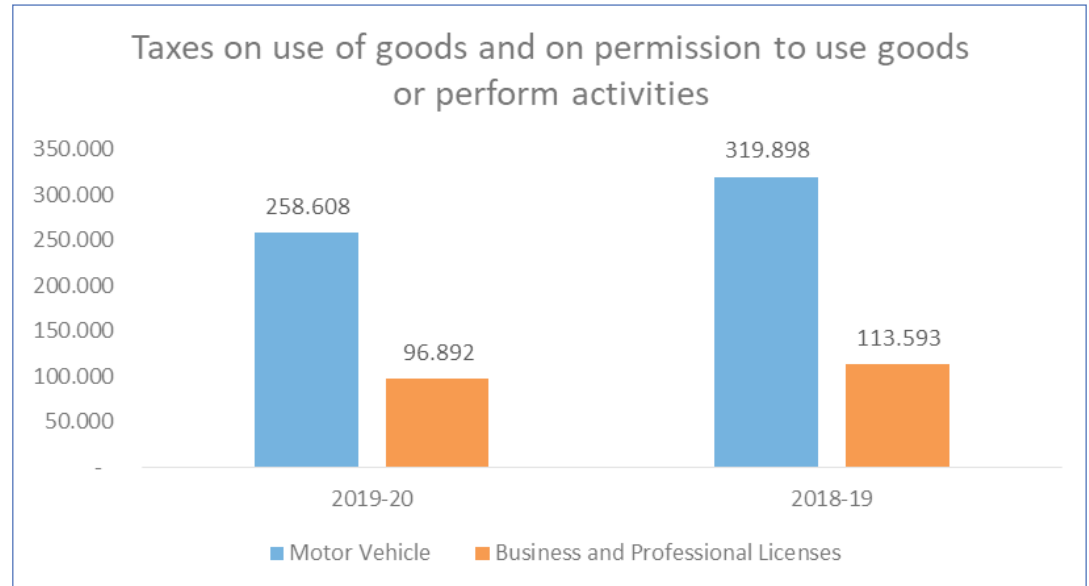
Composition of Green Tax (Nu.in millions)



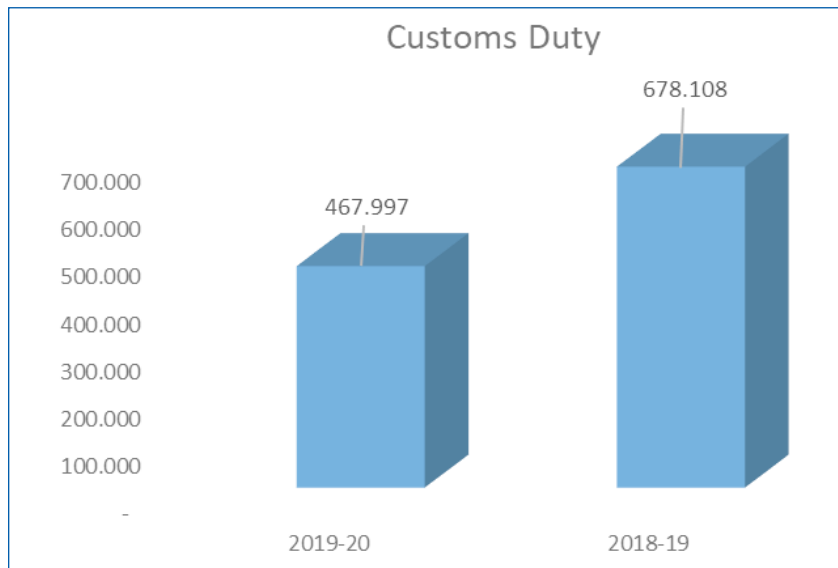
3.3 Green Tax

The Green Tax consists of collection from Motor Vehicle and Fuel. The Green Tax collected for the fiscal year was Nu. 812.455 million, with a decrease of 26.2 percent. The decrease was mainly due to decrease in import of fuel, with travel restrictions. Also there was huge import of vehicle in the year 2018 compared to 2019.

Taxes on Use of Goods and on Permission to use Goods or Perform Activities (Nu.in millions)



Customs Duty collection (Nu.in millions)



3.4 Taxes on Use of Goods and on Permission to use Goods or Perform Activities

It consists of collection from motor vehicle and business and professional license, during the fiscal year revenue collected under this head was Nu. 355.500 million which contributes to 1.2 percent of total revenue.

4. Taxes on International Trade and Transactions

Taxes on International Trade and Transactions includes customs duty and other import duties. The collection for customs duty during the fiscal year was Nu. 467.997 million with decrease by 44.9 percent as compared to previous fiscal year which contributes to 2 percent of total revenue collection. Due to

the one-time import of aircraft by the airline industry which is exempted from payment of CD, the overall imports from COTI has decreased by about 29.90%. In FY 2018-2019, Ministry of Economic affairs has imported surveying, hydrological, meteorological or geophysical instruments and appliances and it was a one-time import. Import of machinery parts has seen a decrease in CD collection of Nu. 4.962 million. Import of chain saw also saw a decrease of CD collection by 4.708 million. The collection of CD from import of vehicle has decreased by 4.66% (by 3.84 million). Import of alcohol (Whiskies) by the service sector (High end hotel) have decrease of CD collection by 2.50 million.

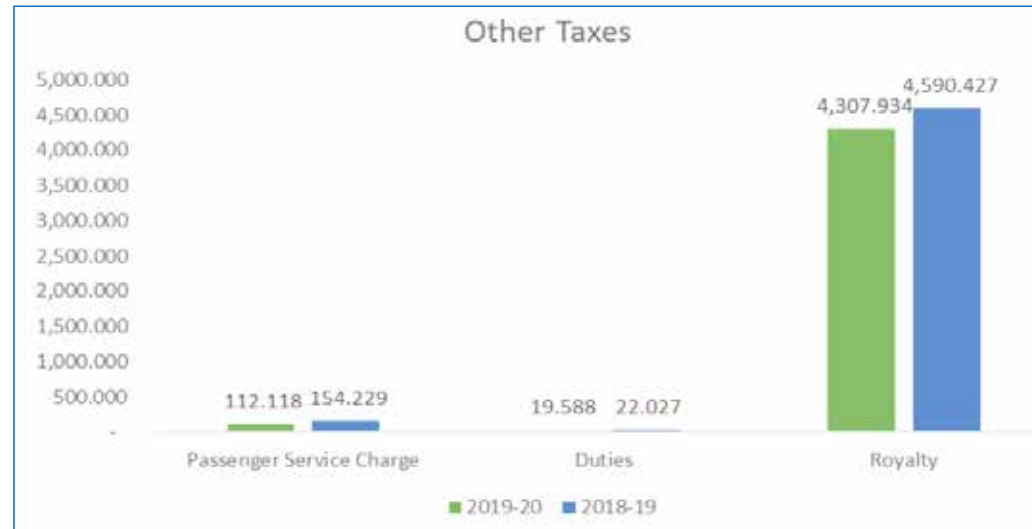
5. Other taxes

Other taxes comprises of passenger service charge, duties, and royalty. The revenue collected under other taxes was Nu. 4,439.639 million with a decrease of 7.4 percent and it contributed to 13.7 percent of total revenue composition.

5.1 Passenger Service Charge

Passenger service charge is the revenue collected from airport tax and surcharge from passengers. The revenue collected during the fiscal year was Nu. 112.118 million with a decrease of 37.6 percent as compared to previous fiscal year. This was mainly due to pandemic and travel restrictions.

Other taxes (Nu.in millions)



5.2 Duties

Duties consists of legal stamp and revenue stamp duty collections. The revenue collected was Nu. 19.588 million with a decrease in collection as compared to previous fiscal year by 12.5 percent.

5.3 Royalty

The royalty is collected under sustainable development fee, forest products, mines and minerals, hydropower and other royalty. The royalty collected was Nu. 4,307.934 million during the fiscal year 2019-20 with a decrease of 6.6 percent as compare to the previous fiscal year. This was the mainly due to the decrease in collection of sustainable development fees which is decreased by 68.9 compared to the previous fiscal year. Sustainable development fees contributes to 5.4 to total revenue.

Composition of Royal (in percent)



1.1 Interest from Corporation

The revenue under this source decreased from Nu. 1,242.465 million in fiscal year 2018-19 to Nu. 887.388 million in fiscal year 2019-20, declined by 40 percent. During the fiscal year 2019-20 there was one instalment repayment in the fiscal year 2019-2020.

1.2 Dividend

The total dividend received was Nu. 4,605.708 million, out of which DHI Dividend was Nu. 4,550.883 million and Dividend from other corporations was Nu. 54.825 million. It contributed to 9.8 percent of total revenue.

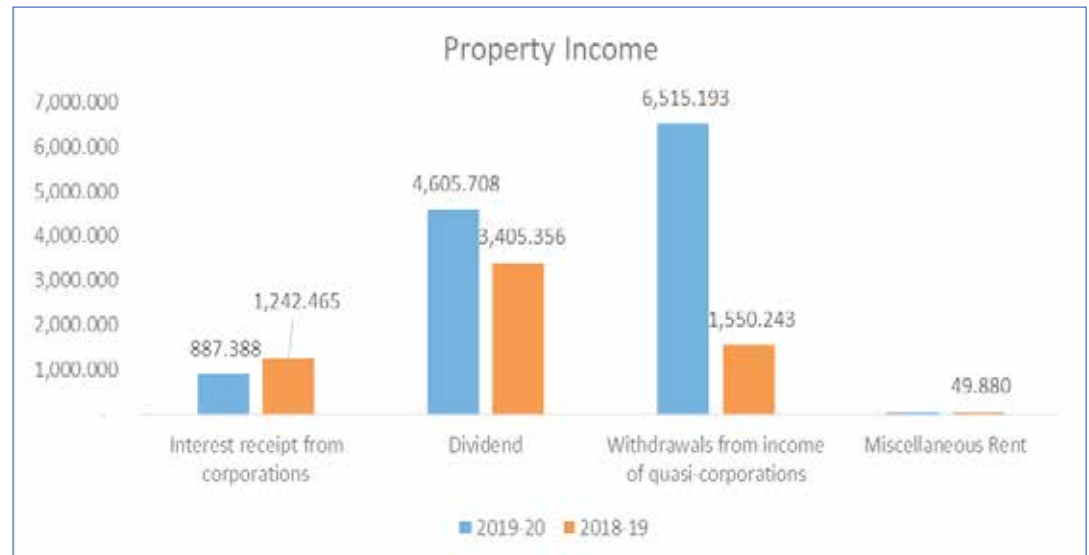
B. OTHER REVENUE

Other revenue consists of Property Income, and Health Contribution. During the fiscal year 2019-20 Nu. 12,014.096 million was collected as other revenue, with an increase of 47.4 percent as compared to previous fiscal year and it contributed to 18.2 percent to the total revenue.

1. Property Income

Property Income includes, Interest Receipts, Dividend, Net Profit Transfer from RMA and MHP and Miscellaneous Rent. The total collection recorder under this source was Nu. 12,046.187 million, with an increase of 48.1 percent as compared to previous fiscal year.

Property Income (Nu.in millions)



1.3 Withdrawals from Income of Quasi-corporations

Revenue under this source increased by 76.2 percent to Nu. 6,515.193 million. During the fiscal year 2019-20 there was sustainable collection as a net profit transfer from MHP. However, net profit transfer from RMA also increased by 48.5 percent as compared to previous fiscal year.

1.4 Miscellaneous Rent

The revenue collection in the fiscal year 2019-20 was Nu. 37.898 million. The collection under this source was decreased by 31.6 percent as compared to previous fiscal year. It contributed to 0.1 percent to total revenue.

2. Social Contribution

Health Contribution for the fiscal year was Nu. 287.621 million. This amount was reimbursed to Bhutan Health Trust Fund with the adjustments.

C. CURRENT REVENUE FROM GOVERNMENT AGENCIES

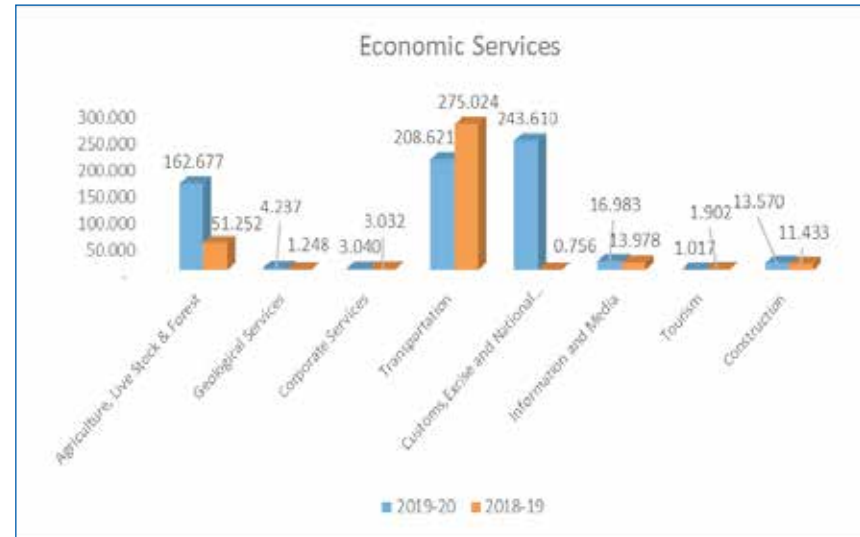
Overall revenue under this source was Nu. 1,333.344 million which was an increase of 10.8 percent as compared to previous fiscal year.

Current Revenue consists of Administrative Fees and Charges, Sale of Goods and Commodities, General Services and Miscellaneous Revenue.

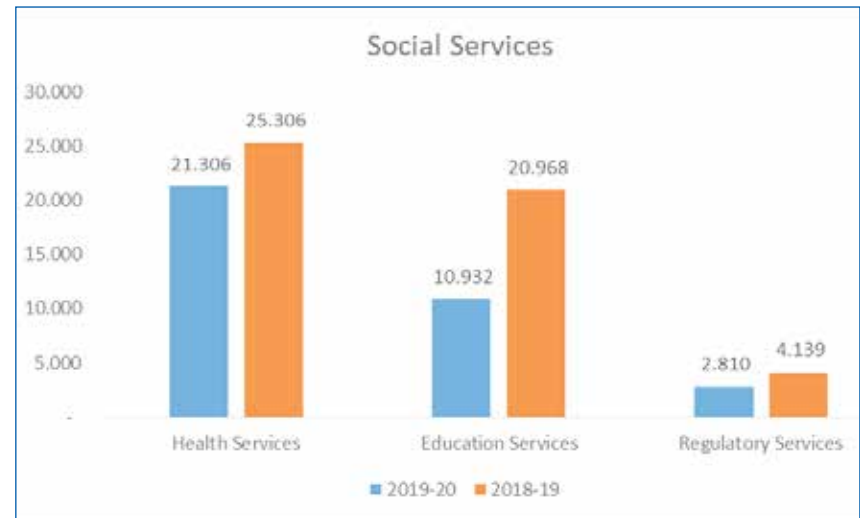
1. Administrative Fees and Charges

Under this head, it includes Economic Services, Social Services, and General Services, revenue collected under this source was Nu. 974.040 million which was an increase by 16.2 percent. It

Composition of Economic Services (Nu.in millions)



Composition of Social Services (Nu.in millions)



contributed to 2.4 percent of total revenue. The increase was mainly from increased collection of agriculture, livestock and forest, geological services and customs, excise and national property.

2. Sale of Goods and Commodities

Sale of Goods and Commodities, includes Economic Services, General Services and Miscellaneous and Revenue, the collection under this source was Nu. 359.303 million with a decline of 4.1 percent.

The decrease was mainly due to fall in collection of sale of live stocks, farm produce, poultry products, and dairy products.

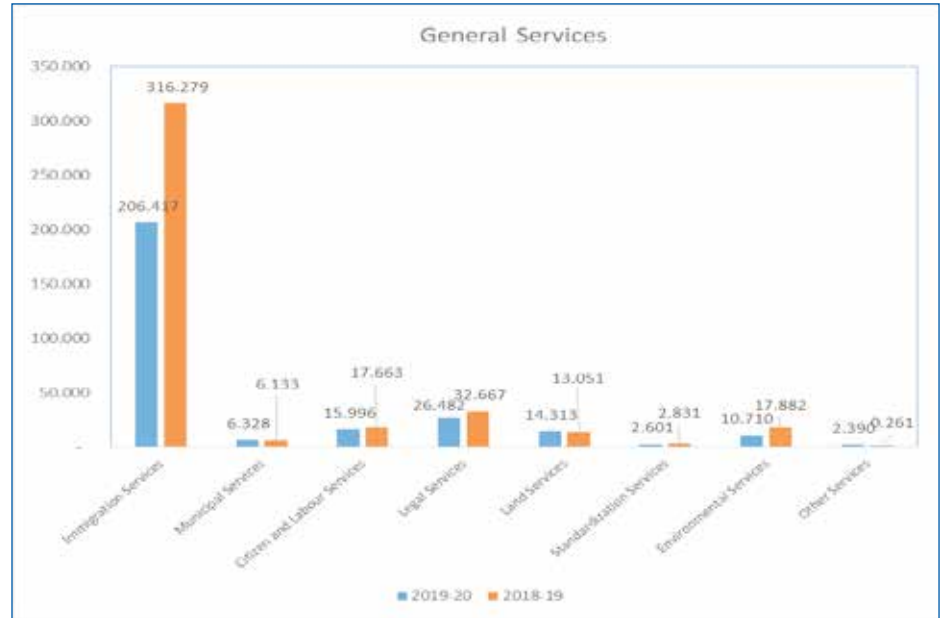
Miscellaneous Revenue increased by 1.6 percent as compared to previous fiscal year. The increase was mainly from tender document sale, audit recovery account and collections from fines and penalties. It contributed to 0.9 percent to total revenue.

D. CAPITAL REVENUE FROM GOVERNMENT AGENCIES

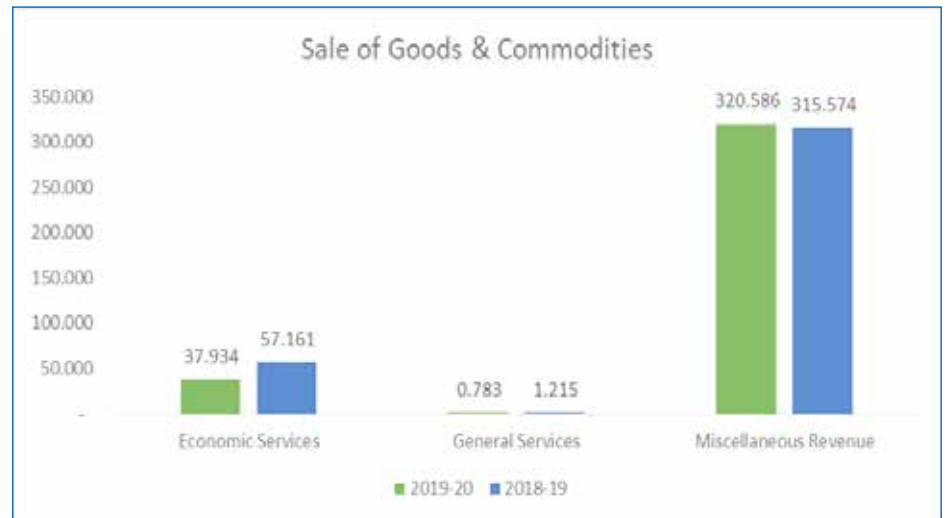
Capital Revenue for the fiscal year 2019-20 was recorded at Nu. 78.448 million which was an increase of 68.2 percent as compared to previous fiscal year. Capital Revenue consists of auction of building, land, vehicle, goods and commodities and coal mine bid value.

The increase was mainly due to collection from coal mine bid value of SMCL of Nu. 50 million. The Capital Revenue contributed to 0.1 percent to total revenue.

Composition of General Services (Nu.in millions)



Sale of Goods and Commodities (Nu.in millions)



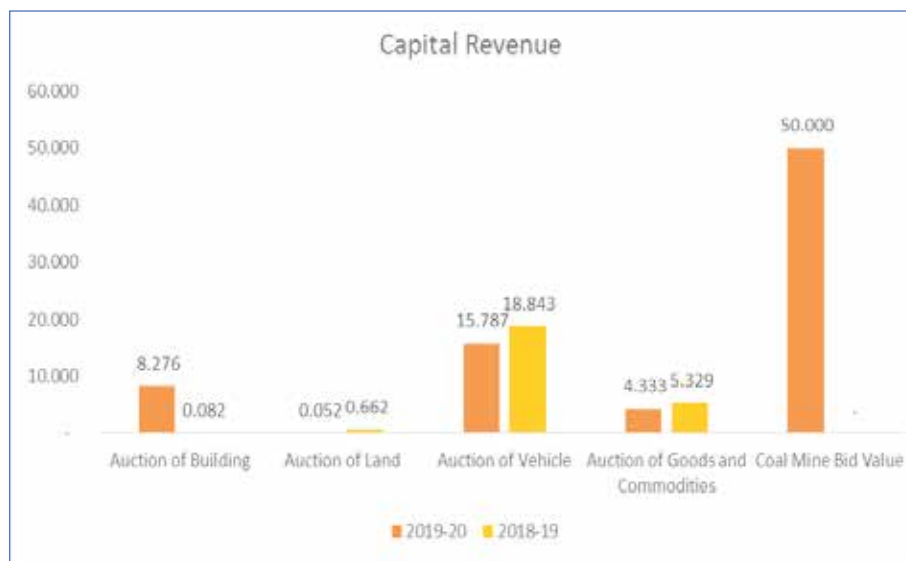
TAX EXPENDITURE

Fiscal Incentives Act 2017, gives effect to the fiscal incentives (tax exemptions and concessions) to stimulate economic growth, nurture private sector development and engender employment. Under this Act, 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.

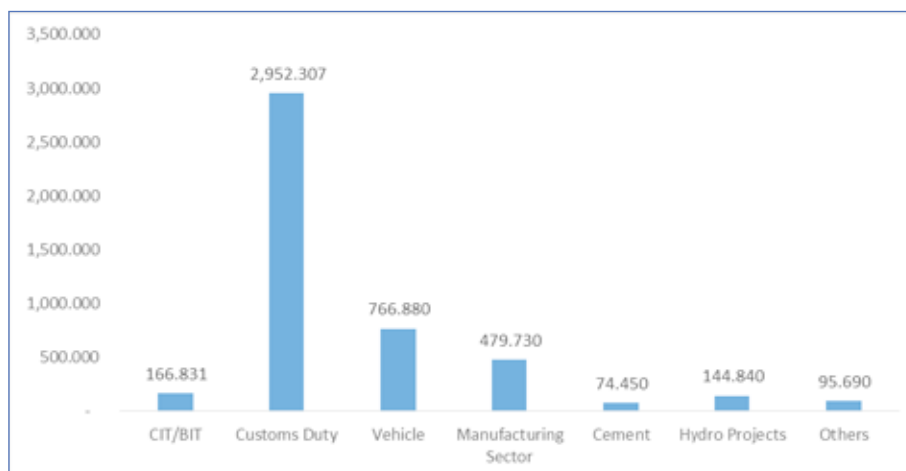
The tax foregone in 2019 was estimated at Nu. 4,680.728 million, the tax forgone has increased as compared to last fiscal year, accounting 2.6 percent of GDP. The BIT/CIT, Customs Duty and Sales tax increased due to increase in the number of units/businesses are availing the exemptions under the Fiscal Incentives Act 2017.

Fiscal Incentives Amendment Bill 2017 to continue the Income Tax exemption to small and micro businesses in rural areas till December 2023. This is to promote the growth and development of economic opportunities, livelihood and employment opportunities in the rural areas.

Composition of Capital Revenue (Nu.in millions)



Composition of Tax Expenditure (Nu.in millions)



REGIONAL REVENUE COLLECTION

Regional Revenue and Customs Office (RRCO) Thimphu region contributes to the major revenue collection of 62 percent, followed Phuntsholing of 18 percent, then Bumthang with 10 percent this was mainly because of profit transfer of Mangdechu under Bumthang RRCO.

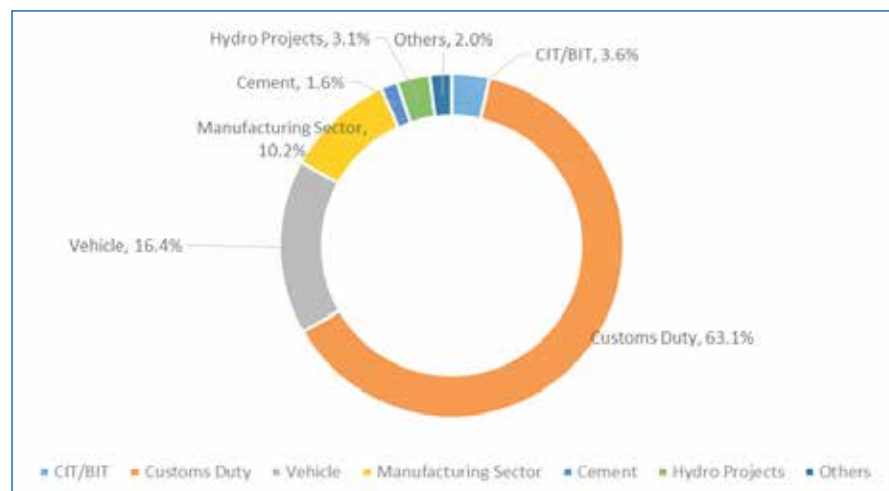
Samdrup Jongkhar, Samtse, Paro, and Gelephu contributed to 2.5 percent, 2.4 percent, 2.2 percent and 0.9 percent respectively.

Summary of Region-wise tax & non-tax

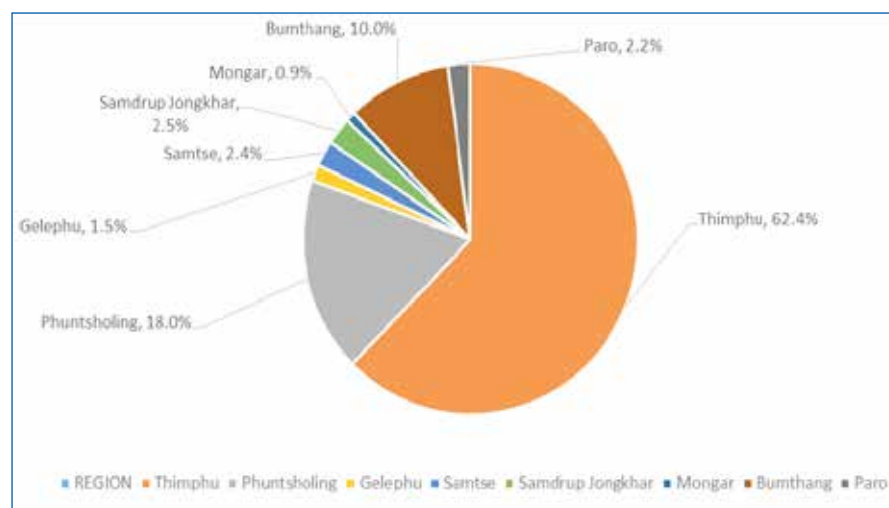
(Nu.in millions)

Regions	Source of Revenue	FY 2019-20	FY2018-19	Collection compared to 2018-19 +/-(-)	
		GROSS	GROSS	NU.	%
Thimphu	Tax	13,632.615	16,978.656	(3,346.041)	(19.71)
	Non-Tax	9,175.014	6,892.435	2,282.579	33.12
Phuntsholing	Tax	6,439.143	6,964.331	(525.188)	(7.54)
	Non-Tax	496.373	285.138	211.235	74.08
Gelephu	Tax	437.563	415.515	22.048	5.31
	Non-Tax	127.584	137.653	(10.069)	(7.31)
Samdrup Jongkhar	Tax	815.031	1,020.273	(205.242)	(20.12)
	Non-Tax	138.088	97.243	40.845	42.00
Samtse	Tax	807.329	896.433	(89.104)	(9.94)
	Non-Tax	76.686	56.797	19.889	35.02
Paro	Tax	718.598	807.981	(89.383)	(11.06)
	Non-Tax	109.901	110.206	(0.305)	(0.28)
Mongar	Tax	267.114	203.145	63.969	31.49
	Non-Tax	82.390	97.085	(14.695)	(15.14)
Bumthang	Tax	191.340	289.048	(97.708)	(33.80)
	Non-Tax	3,543.489	31.586	3,511.903	11,118.54
GROSS TOTAL		37,058.258	35,283.525	1,774.733	11,214.66

Composition of Tax Foregone (in percent)



Composition of Region-wise contribution (in percent)



ACRONYMS

BIT:	Business Income Tax
CIT:	Corporate Income Tax
DHI:	Druk Holding & Investment Ltd.
DRC:	Department of Revenue & Customs
EDR:	Excise duty refund
FY:	Fiscal Year
GDP:	Gross Domestic Product
GoI:	Government of India
GST:	Goods and Service Tax
IY:	Income Year
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
SMCL:	State Mine Corporation Limited
TDS:	Tax Deducted at Source

NATIONAL REVENUE STATISTICS 2019-2020

Annexure I : Details of National Revenue Collection

		FY 2019-20			FY 2018-19			<i>Nu. in million</i>		
	Source of Revenue	GROSS	REFUND	NET	GROSS	REFUND	NET	Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
% over Total Revenue1	% over Total Revenue2	% over Total Revenue6	% over Total Revenue7	8=6-7	3	4	5=3-4	9=5-8	10=9 of 5	10=9 of 511
	Revenue	37,058.258	839.382	36,218.876	35,283.524	575.853	34,707.670	1,511.205	4.2	100%
A	Taxes	23,308.732	515.744	22,792.988	27,575.382	404.234	27,171.147	(4,378.159)	(19.2)	78.3%
1	Taxes on Income, Profits and Capital Gains	11,317.161	375.873	10,941.288	12,387.491	298.582	12,088.909	(1,147.621)	(10.5)	34.8%
1.1	Corporate Income Tax	7,700.373	188.693	7,511.681	9,261.054	143.649	9,117.405	(1,605.724)	(21.4)	26.3%
1.2	Business Income Tax	1,165.674	26.769	1,138.905	1,438.886	16.393	1,422.493	(283.588)	(24.9)	4.1%
1.3	Personal Income Tax	2,451.113	160.411	2,290.702	1,687.551	138.539	1,549.011	741.691	32.4	4.5%
2	Taxes on Property	27.239	-	27.239	33.480	0.027	33.454	(6.214)	(22.8)	0.1%
2.1	Recurrent Taxes on immovable property (Dzongkhag Municipality)	4.930	-	4.930	7.231	0.005	7.226	(2.296)	(46.6)	0.0%
2.1.1	Municipal Land Tax	4.616	-	4.616	6.933	0.005	6.928	(2.312)	(50.1)	0.0%
2.1.2	House Tax	0.211	-	0.211	0.197	-	0.197	0.014	6.5	0.0%
2.1.3	Underdevelopment Land Tax	0.089	-	0.089	0.087	-	0.087	0.002	2.4	0.0%
2.1.4	Fines and penalties	0.014	-	0.014	0.014	-	0.014	0.001	4.2	0.0%
2.2	Taxes on Capital Transactions	22.309	-	22.309	26.249	0.022	26.227	(3.918)	(17.6)	0.1%
2.2.1	Property Transfer Tax/Ownership transfer tax	2.058	-	2.058	3.318	0.022	3.296	(1.238)	(60.1)	0.0%
2.2.2	Motor Vehicle Ownership Transfer Tax	20.251	-	20.251	22.887	-	22.887	(2.636)	(13.0)	0.1%
2.2.3	Fines and penalties	-	-	-	0.044	-	0.044	(0.044)	-	0.0%
3	Taxes on Goods and Services	7,031.494	114.668	6,916.825	9,682.881	78.888	9,603.993	(2,687.168)	(38.8)	27.7%
3.1	Sales Tax	5,024.149	78.267	4,945.881	4,817.759	78.575	4,739.184	206.697	4.2	13.7%
3.1.1	Cement	100.866	3.857	97.010	97.533	0.734	96.799	0.211	0.2	0.3%
3.1.2	Aerated Water	85.096	-	85.096	93.531	-	93.531	(8.435)	(9.9)	0.3%
3.1.3	Beer	1,438.339	0.543	1,437.796	1,211.912	-	1,211.912	225.884	15.7	3.5%
3.1.4	Hotels & restaurants	439.997	0.001	439.996	500.196	0.314	499.882	(59.886)	(13.6)	1.4%
3.1.5	Entertainment Services	31.875	-	31.875	24.922	-	24.922	6.952	-	0.1%
3.1.6	Telecom Sevices	322.784	-	322.784	252.266	-	252.266	70.517	21.8	0.7%
3.1.7	Goods & Commodities	1,508.609	54.732	1,453.877	1,413.040	42.997	1,370.043	83.834	5.8	3.9%
3.1.8	Vehicles	759.414	2.114	757.300	650.239	7.716	642.522	114.777	15.2	1.9%

		FY 2019-20			FY 2018-19			<i>Nu.in million</i>		
	Source of Revenue	GROSS	REFUND	NET	GROSS	REFUND	NET	Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
% over Total Revenue1	% over Total Revenue2	% over Total Revenue6	% over Total Revenue7	8=6-7	3	4	5=3-4	9=5-8	10=9 of 5	10=9 of 511
3.1.9	Petroleum Products	313.040	17.009	296.031	548.804	26.813	521.991	(225.960)	(76.3)	1.5%
3.1.10	Fines and penalties	24.129	0.011	24.118	25.316	-	25.316	(1.198)	(5.0)	0.1%
3.2	Excise	833.579	30.590	802.989	3,405.843	0.040	3,405.802	(2,602.813)	(324.1)	9.8%
3.2.1	Domestic	710.239	30.590	679.649	905.843	0.040	905.802	(226.153)	(33.3)	2.6%
3.2.3	Excise Duty Refund	123.339	-	123.339	2,500.000	-	2,500.000	(2,376.661)	(1,926.9)	7.2%
3.3	Green Tax	818.215	5.761	812.455	1,025.723	0.207	1,025.515	(213.061)	(26.2)	3.0%
3.3.1	Motor Vehicles	416.962	5.761	411.202	500.854	0.207	500.647	(89.445)	(21.8)	1.4%
3.3.2	Fuel	401.253	-	401.253	524.868	-	524.868	(123.615)	(30.8)	1.5%
3.4	Taxes on use of goods and on permission to use goods or perform activities	355.551	0.051	355.500	433.557	0.066	433.491	(77.991)	(40.936)	1.2%
3.4.1	Motor Vehicle	258.657	0.049	258.608	319.939	0.041	319.898	(61.290)	(23.7)	0.9%
3.4.1.1	Motor Vehicle Registration Fees	33.982	-	33.982	47.485	0.041	47.444	(13.462)	(39.6)	0.1%
3.4.1.2	Motor Vehicle Renewal Fees	193.504	0.034	193.470	237.824	-	237.824	(44.353)	(22.9)	0.7%
3.4.1.3	Fines and penalties	31.170	0.015	31.155	34.630	-	34.630	(3.475)	(11.2)	0.1%
3.4.2	Business and Professional Licenses	96.894	0.002	96.892	113.618	0.025	113.593	(16.701)	(17.2)	0.3%
4	Taxes on International Trade and Transactions	492.960	24.964	467.997	702.284	24.175	678.108	(210.112)	(44.9)	2.0%
4.1	Customs and Other Import Duties	492.960	24.964	467.997	702.284	24.175	678.108	(210.112)	(44.9)	2.0%
4.1.1	Customs Duty on Goods and Commodities	492.960	24.964	467.997	676.944	24.175	652.769	(184.772)	(39.5)	1.9%
4.1.2	Customs Service Charge	-	-	-	25.340	-	25.340	(25.340)	-	0.1%
5	Other Taxes	4,439.879	0.239	4,439.639	4,769.245	2.562	4,766.683	(327.044)	(7.4)	13.7%
5.1	Passenger Service Charge	112.118	-	112.118	154.229	-	154.229	(42.111)	(37.6)	0.4%
5.2	Duties	19.588	-	19.588	22.027	-	22.027	(2.440)	(12.5)	0.1%
5.2.1	Legal Stamp Duty	13.057	-	13.057	19.057	-	19.057	(6.000)	(45.9)	0.1%
5.2.2	Revenue Stamp Duty	6.530	-	6.530	2.970	-	2.970	3.560	54.5	0.0%
5.3	Royalty	4,308.173	0.239	4,307.934	4,592.989	2.562	4,590.427	(282.493)	(6.6)	13.2%
5.3.1	Sustainable Development Fee (Tourism)	1,108.213	-	1,108.213	1,874.750	2.560	1,872.190	(763.977)	(68.9)	5.4%
5.3.2	Forest Products	74.131	0.239	73.891	80.345	-	80.345	(6.454)	(8.7)	0.2%
5.3.3	Mines and Minerals	288.543	-	288.543	403.664	0.002	403.662	(115.119)	(39.9)	1.2%
5.3.4	Hydro Power	2,833.254	-	2,833.254	2,234.193	-	2,234.193	599.061	21.1	6.4%
5.3.5	Other Royalty	4.033	-	4.033	0.037	-	0.037	3.996	-	0.0%
B	Other Revenue	12,333.808	319.712	12,014.096	6,482.950	161.099	6,321.851	5,692.246	47.4	18.2%

		FY 2019-20			FY 2018-19			Nu.in million		
	Source of Revenue	GROSS	REFUND	NET	GROSS	REFUND	NET	Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
% over Total Revenue ¹	% over Total Revenue ²	% over Total Revenue ⁶	% over Total Revenue ⁷	8=6-7	3	4	5=3-4	9=5-8	10=9 of 5	10=9 of 511
1	Property Income	12,046.187	-	12,046.187	6,247.949	0.006	6,247.944	5,798.243	48.1	18.0%
1.1	Interest receipt from corporations	887.388	-	887.388	1,242.465	-	1,242.465	(355.077)	(40.0)	3.6%
1.2	Dividend	4,605.708	-	4,605.708	3,405.356	-	3,405.356	1,200.352	26.1	9.8%
1.2.1	DHI	4,550.883	-	4,550.883	3,348.796	-	3,348.796	1,202.087	26.4	9.6%
1.2.2	Others	54.825	-	54.825	56.560	-	56.560	(1.735)	(3.2)	0.2%
1.3	Withdrawals from income of quasi-corporations	6,515.193	-	6,515.193	1,550.243	-	1,550.243	4,964.950	76.2	4.5%
1.3.1	Net Surplus Transfers from RMA	3,011.435	-	3,011.435	1,550.243	-	1,550.243	1,461.192	48.5	4.5%
1.3.2	MHPA	3,503.758	-	3,503.758	-	-	-	3,503.758	100.0	0.0%
1.4	Miscellaneous Rent	37.898	-	37.898	49.886	0.006	49.880	(11.983)	(31.6)	0.1%
1.4.1	Mineral rent	36.571	-	36.571	47.058	0.006	47.053	(10.482)	(28.7)	0.1%
1.4.2	Surface rent	1.035	-	1.035	2.469	-	2.469	(1.434)	(138.6)	0.0%
1.4.3	Fines and penalties	0.292	-	0.292	0.359	-	0.359	(0.067)	(22.8)	0.0%
2	Social Contributions	287.621	319.712	(32.091)	235.000	161.094	73.907	(105.997)	330.3	0.2%
2.1	Health Contribution	287.621	319.712	(32.091)	235.000	161.094	73.907	(105.997)	330.3	0.2%
C	Current Revenue from Government Agencies	1,334.693	1.350	1,333.344	1,197.990	8.233	1,189.757	143.587	10.8	3.4%
1	Administrative Fees & Charges	974.411	0.370	974.040	822.169	6.362	815.807	158.233	16.2	2.4%
1.1	Economic Services	653.816	0.061	653.756	359.521	0.896	358.625	295.130	45.1	1.0%
1.1.1	Agriculture, Live Stock and Forest	162.681	0.004	162.677	51.289	0.038	51.252	111.426	68.5	0.1%
1.1.2	Geological Services	4.237	-	4.237	1.248	-	1.248	2.989	70.6	0.0%
1.1.3	Corporate Services	3.040	-	3.040	3.032	-	3.032	0.007	0.2	0.0%
1.1.4	Transportation	208.635	0.014	208.621	275.343	0.319	275.024	(66.403)	(31.8)	0.8%
1.1.5	Customs,Excise and National Property	243.631	0.021	243.610	1.265	0.509	0.756	242.854	99.7	0.0%
1.1.6	Information and Media	16.983	-	16.983	13.978	-	13.978	3.004	17.7	0.0%
1.1.7	Tourism	1.017	-	1.017	1.902	-	1.902	(0.885)	(87.0)	0.0%
1.1.8	Construction	13.592	0.022	13.570	11.463	0.030	11.433	2.137	15.7	0.0%
1.2	Social Services	35.150	0.102	35.048	51.002	0.588	50.414	(15.366)	(43.8)	0.1%
1.2.1	Health Services	21.408	0.102	21.306	25.895	0.588	25.306	(4.001)	(18.8)	0.1%
1.2.2	Education Services	10.932	-	10.932	20.968	-	20.968	(10.036)	(91.8)	0.1%
1.2.3	Regulatory Services	2.810	-	2.810	4.139	-	4.139	(1.330)	-	0.0%
1.3	General Services	285.444	0.208	285.236	411.646	4.878	406.768	(121.531)	(150.923)	1.2%
1.3.1	Immigration Services	206.462	0.045	206.417	316.287	0.008	316.279	(109.862)	(53.2)	0.9%

		FY 2019-20			FY 2018-19			<i>Nu.in million</i>		
	Source of Revenue	GROSS	REFUND	NET	GROSS	REFUND	NET	Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
% over Total Revenue1	% over Total Revenue2	% over Total Revenue6	% over Total Revenue7	8=6-7	3	4	5=3-4	9=5-8	10=9 of 5	10=9 of 511
1.3.2	Municipal Services	6.328	-	6.328	6.133	-	6.133	0.195	3.1	0.0%
1.3.3	Citizen and Labour Services	16.006	0.010	15.996	17.810	0.147	17.663	(1.667)	(10.4)	0.1%
1.3.4	Legal Services	26.632	0.150	26.482	32.667	-	32.667	(6.185)	(23.4)	0.1%
1.3.5	Land Services	14.313	-	14.313	17.690	4.638	13.051	1.262	8.8	0.0%
1.3.6	Standardization Services	2.601	-	2.601	2.871	0.040	2.831	(0.230)	(8.9)	0.0%
1.3.7	Environmental Services	10.712	0.003	10.710	17.927	0.045	17.882	(7.172)	(67.0)	0.1%
1.3.8	Other Services	2.390	-	2.390	0.261	-	0.261	2.128	-	0.0%
2	Sale of Goods and Commodities	360.283	0.979	359.303	375.821	1.871	373.950	(14.647)	(4.1)	1.1%
2.1	Economic Services	37.934	-	37.934	57.161	-	57.161	(19.227)	(50.7)	0.2%
2.1.1	Sale of Live Stocks	14.892	-	14.892	16.135	-	16.135	(1.243)	(8.3)	0.0%
2.1.2	Sale of Farm Produce	1.667	-	1.667	1.385	-	1.385	0.283	16.9	0.0%
2.1.3	Sale of Poultry and Poultry Products	14.859	-	14.859	18.079	-	18.079	(3.220)	(21.7)	0.1%
2.1.4	Sale of Dairy Products	5.039	-	5.039	8.691	-	8.691	(3.652)	(72.5)	0.0%
2.1.5	Other Sales	1.478	-	1.478	12.872	-	12.872	(11.394)	(771.0)	0.0%
2.2	General Services	0.783	-	0.783	1.215	-	1.215	(0.432)	-	0.0%
2.2.1	Auction of Farm Produced on Government Land	0.783	-	0.783	1.101	-	1.101	(0.318)	(40.7)	0.0%
2.2.2	Others	-	-	-	0.114	-	0.114	(0.114)	-	0.0%
2.3	Miscellaneous Revenue	321.565	0.979	320.586	317.445	1.871	315.574	5.012	1.6	0.9%
2.3.1	Tender Document Sale	1.017	-	1.017	0.586	-	0.586	0.431	42.3	0.0%
2.3.2	Rent from Buildings/Workshops/Plots	125.215	-	125.215	127.015	0.031	126.984	(1.769)	(1.4)	0.4%
2.3.3	Lease Rent	47.144	-	47.144	45.174	0.065	45.109	2.035	4.3	0.1%
2.3.4	Forfeiture of Security Deposit	3.906	-	3.906	6.409	-	6.409	(2.503)	(64.1)	0.0%
2.3.5	Liquidated Damages	65.302	-	65.302	101.218	-	101.218	(35.916)	(55.0)	0.3%
2.3.6	Books and Periodical Sales	0.057	-	0.057	0.071	-	0.071	(0.014)	-	0.0%
2.3.7	Audit Recovery Account	62.043	-	62.043	18.278	-	18.278	43.765	70.5	0.1%
2.3.8	VAT Refund	0.876	-	0.876	0.942	-	0.942	(0.066)	-	0.0%
2.3.9	Annual CSO Registration Fees	0.122	-	0.122	0.036	-	0.036	0.086	-	0.0%
2.3.10	Other Miscellaneous Receipts	1.283	-	1.283	13.979	1.775	12.204	(10.921)	-	0.0%
2.3.11	Other Outstanding Dues & Recoveries	1.387	0.979	0.408	0.397	-	0.397	0.011	2.7	0.0%
2.3.12	LPG Card Cost - Lost Replacement	0.003	-	0.003	0.038	-	0.038	(0.035)	-	0.0%
2.3.13	Fines & Penalties	13.210	-	13.210	3.301	-	3.301	9.908	75.0	0.0%

		FY 2019-20			FY 2018-19			<i>Nu.in million</i>		
	Source of Revenue	GROSS	REFUND	NET	GROSS	REFUND	NET	Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
% over Total Revenue1	% over Total Revenue2	% over Total Revenue6	% over Total Revenue7	8=6-7	3	4	5=3-4	9=5-8	10=9 of 5	10=9 of 511
D	Capital Revenue from Government Agencies	81.024	2.577	78.448	27.203	2.287	24.916	53.532	68.2	0.1%
1	Capital Receipts	81.024	2.577	78.448	27.203	2.287	24.916	53.532	68.2	0.1%
1.1	Economic Services	81.024	2.577	78.448	27.203	2.287	24.916	53.532	68.2	0.1%
1.1.1	Auction of Building	8.276	-	8.276	2.369	2.287	0.082	8.194	99.0	0.0%
1.1.2	Auction of Land	0.052	-	0.052	0.662	-	0.662	(0.610)	-	0.0%
1.1.3	Auction of Vehicle	18.364	2.577	15.787	18.843	-	18.843	(3.055)	(19.4)	0.1%
1.1.4	Auction of Goods and Commodities	4.333	-	4.333	5.329	-	5.329	(0.997)	(23.0)	0.0%
1.1.5	Coal Mine Bid Value	50.000	-	50.000	-	-	-	50.000	100.0	0.0%

REGIONAL REVENUE STATISTICS 2019-2020

Regional Revenue & Customs Office Bumthang

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
1	Revenue	3,734.829	320.635	3,414.194	1064.8%
A	Taxes	191.340	289.048	(97.709)	-33.8%
1	Taxes on Income, Profits and Capital Gains	145.305	219.931	(74.626)	-33.9%
1.1	Corporate Income Tax	44.042	132.273	(88.231)	-66.7%
1.1.1	Corporate Income Tax	-	0.490	(0.490)	-100.0%
1.1.2	TDS	43.359	130.280	(86.921)	-66.7%
1.1.3	Fines & penalties	0.682	1.503	(0.821)	-54.6%
1.2	Business Income Tax	20.291	24.951	(4.661)	-18.7%
1.2.1	Business Income tax	7.130	7.770	(0.641)	-8.2%
1.2.2	TDS	12.948	16.702	(3.755)	-22.5%
1.2.3	Fines & penalties	0.213	0.479	(0.266)	-55.5%
1.3	Personal Income Tax	80.972	62.706	18.266	29.1%
1.3.1	PIT	3.754	4.512	(0.758)	-16.8%
1.3.2	TDS	77.022	58.013	19.009	32.8%
1.3.3	Fines & penalties	0.196	0.181	0.015	8.2%
2	Taxes on Property	0.450	1.254	(0.804)	-64.1%
2.1	Recurrent Taxes on immovable property	0.266	0.304	(0.037)	-12.3%
2.2	Taxes on Financial and Capital Transactions	0.184	0.950	(0.767)	-80.7%
3	Taxes on Goods and Services	28.510	46.739	(18.229)	-39.0%
3.1	Sales Tax	13.551	15.287	(1.737)	-11.4%
3.1.1	Beer	1.409	1.328	0.082	6.2%
3.1.2	Hotels & Restaurants	9.926	12.233	(2.307)	-18.9%
3.1.3	Entertainment Service	1.965	1.495	0.469	31.4%
3.1.4	Goods & commodities	-	-	-	0.0%
3.1.5	Fines & penalties	0.251	0.231	0.020	8.5%
3.2	Excise	0.043	14.778	(14.735)	-99.7%
3.2.1	Distillery Products	0.043	14.778	(14.735)	-99.7%
3.3	Customs Duty	-	0.040	(0.040)	-100.0%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
3.4	Taxes on use of goods and on permission to use goods or perform activities	14.916	16.634	(1.717)	-10.3%
3.4.1	Motor Vehicle	11.087	14.388	(3.300)	-22.9%
3.4.1.1	Motor Vehicle Registration Fees	0.234	0.320	(0.086)	-26.9%
3.4.1.2	Motor Vehicle Renewal Fees	9.575	12.598	(3.023)	-24.0%
3.4.1.3	Fines & penalties	1.279	1.470	(0.191)	-13.0%
3.4.2	Business and Professional Licenses	3.829	2.246	1.583	70.5%
4	Other Taxes	17.075	21.124	(4.049)	-19.2%
4.1	Royalty	17.075	21.124	(4.049)	-19.2%
4.1.1	Forest Products	16.984	21.057	(4.073)	-19.3%
4.1.2	Mines and Minerals	0.091	0.067	0.024	35.2%
B	Other Revenue	3,518.535	10.912	3,507.623	32143.6%
1	Property Income	3,503.805	0.013	3,503.792	26469681.1%
1.1	Net Profit Transfers	3,503.758	-	3,503.758	0.0%
1.1.1	Mangdechhu Hydroelectric Project Authority	3,503.758	-	3,503.758	0.0%
1.2	Miscellaneous Rent	0.047	0.013	0.034	253.4%
1.2.1	Rental Income from mines	0.047	0.013	0.034	253.4%
2	Social Contributions	14.730	10.899	3.831	35.2%
2.1	Health Contribution	14.730	10.899	3.831	35.2%
C	Current Revenue from Government Agencies	24.954	20.674	4.280	20.7%
1	Administrative Fees & Charges	9.915	10.670	(0.755)	-7.1%
1.1	Economic Services	6.429	5.991	0.438	7.3%
1.1.1	Agriculture, Live Stock and Forest	3.084	1.952	1.133	58.0%
1.1.2	Transportation	2.430	3.519	(1.089)	-30.9%
1.1.3	Customs,Excise and National Property	0.266	0.206	0.060	28.9%
1.1.4	Information and Media	0.211	0.113	0.098	87.3%
1.1.5	Construction	0.437	0.201	0.236	117.4%
1.2	Social Services	0.373	0.323	0.050	15.3%
1.2.1	Health Services	0.210	0.198	0.013	6.4%
1.2.2	Education Services	0.157	0.126	0.032	25.1%
1.2.3	Regulatory Services	0.006	-	0.006	0.0%
1.3	General Services	3.114	4.356	(1.242)	-28.5%
1.3.1	Municipal Services	0.074	0.355	(0.281)	-79.0%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
1.3.2	Citizen and Labour Services	0.968	1.451	(0.482)	-33.2%
1.3.3	Legal Services	1.199	0.943	0.256	27.1%
1.3.4	Land Services	0.517	1.415	(0.898)	-63.4%
1.3.5	Environmental Services	0.355	0.180	0.176	97.8%
1.3.6	Other Services	-	0.013	(0.013)	-100.0%
2	Sale of Goods and Commodities	15.039	10.004	5.035	50.3%
2.1	Economic Services	0.320	1.107	(0.787)	-71.1%
2.1.1	Sale of Live Stocks	0.242	0.483	(0.241)	-49.9%
2.1.2	Sale of Dairy Products	0.038	0.075	(0.036)	-48.9%
2.1.3	Sale of Farm Produce	0.040	0.549	(0.509)	-92.7%
2.2	Miscellaneous and Unidentified Revenue	14.719	8.897	5.821	65.4%
2.1	Across All Services	14.719	8.897	5.821	65.4%

Regional Revenue & Customs Office Gelephu

	Source of Revenue	2019-20	2018-19	Collection compared to FY2018-19	
		Gross	Gross	Nu.	%
1	Revenue	565.147	553.168	11.979	2.1%
A	Taxes	437.563	415.515	22.048	5.0%
1	Taxes on Income, Profits and Capital Gains	236.623	134.009	102.614	43.4%
1.1	Corporate Income Tax	38.830	20.681	18.149	46.7%
1.1.1	Corporate Income Tax	0.749	0.198	0.551	73.6%
1.1.2	TDS	37.626	20.254	17.372	46.2%
1.1.3	Fines & penalties	0.456	0.229	0.226	49.6%
1.2	Business Income Tax	51.484	46.876	4.608	9.0%
1.2.1	Business Income Tax	18.049	17.063	0.986	5.5%
1.2.2	TDS	32.006	28.105	3.901	12.2%
1.2.3	Fines & penalties	1.429	1.708	(0.279)	-19.5%
1.3	Personal Income Tax	146.309	66.452	79.857	54.6%
1.3.1	PIT	10.184	8.635	1.549	15.2%
1.3.2	TDS	135.582	57.168	78.414	57.8%
1.3.3	Fines and Penalties	0.543	0.648	(0.105)	-19.4%
2	Taxes on Property	2.410	2.594	(0.184)	-7.7%
2.1	Recurrent Taxes on immovable property	0.823	1.439	(0.616)	-74.9%
2.2	Taxes on Financial and Capital Transactions	1.587	1.155	0.432	27.2%
3	Taxes on Goods and Services	189.452	270.827	(81.374)	-43.0%
3.1	Sales Tax	101.057	126.094	(25.037)	-24.8%
3.1.1	Beer	0.002	0.008	(0.006)	-226.9%
3.1.2	Hotels & Restaurants	2.226	3.073	(0.847)	-38.1%
3.1.3	Entertainment Services	1.612	1.966	(0.354)	-22.0%
3.1.4	Goods & Commodities	39.007	45.177	(6.169)	-15.8%
3.1.5	Petroleum Products	58.084	75.571	(17.487)	-30.1%
3.1.6	Fines & penalties	0.125	0.298	(0.173)	-138.6%
3.2	Excise	-	34.675	(34.675)	0.0%
3.2.1	Distillery Products	-	34.675	(34.675)	0.0%
3.3	Green Tax	57.544	70.574	(13.030)	-22.6%
3.3.1	Motor Vehicle	0.148	-	0.148	0.0%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
3.3.2	Fuel	57.396	70.574	(13.178)	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	30.852	39.484	(8.632)	-28.0%
3.4.1	Motor Vehicle	23.448	29.865	(6.417)	-27.4%
3.4.1.1	Motor Vehicle Registration Fees	16.453	20.352	(3.900)	0.0%
3.4.1.2	Motor Vehicle Renewal Fees	5.818	8.134	(2.316)	0.0%
3.4.1.3	Fines & penalties	1.178	1.379	(0.201)	0.0%
3.4.2	Business and Professional Licenses	7.403	9.619	(2.216)	-29.9%
4	Taxes on International Trade and Transactions	0.368	0.131	0.238	64.6%
4.1	Customs and Other Import Duties	0.368	0.131	0.238	64.6%
5	Other Taxes	8.709	7.954	0.755	8.7%
5.1	Royalty	8.709	7.954	0.755	8.7%
5.1.1	Forest Products	8.709	7.946	0.763	8.8%
5.1.2	Mines and Minerals	-	0.008	(0.008)	0.0%
B	Other Revenue	23.028	18.781	4.247	18.4%
1	Property Income	-	0.027	(0.027)	0.0%
1.1	Miscellaneous Rent	-	0.027	(0.027)	0.0%
1.1.1	Rental Income from mines	-	0.027	(0.027)	0.0%
2	Social Contributions	23.028	18.754	4.275	18.6%
2.1	Health Contribution	23.028	18.754	4.275	18.6%
C	Current Revenue from Government Agencies	104.535	118.872	(14.336)	-13.7%
1	Administrative Fees & Charges	56.730	59.206	(2.477)	-4.4%
1.1	Economic Services	37.351	36.132	1.220	3.3%
1.1.1	Agriculture, Live Stock and Forest	11.658	4.619	7.039	0.0%
1.1.2	Geological Services	-	0.046	(0.046)	0.0%
1.1.3	Corporate Services	0.086	0.170	(0.084)	0.0%
1.1.4	Transportation	23.258	29.786	(6.527)	0.0%
1.1.5	Customs,Excise and National Property	0.559	0.405	0.154	0.0%
1.1.6	Information and Media	0.409	0.260	0.148	0.0%
1.1.7	Construction	1.381	0.846	0.535	0.0%
1.2	Social Services	6.317	6.819	(0.502)	-7.9%
1.2.1	Health Services	5.632	4.694	0.938	0.0%
1.2.2	Education Services	0.675	2.115	(1.440)	0.0%

Source of Revenue		2019-20	2018-19	Collection compared to FY2018-19	
		Gross	Gross	Nu.	%
1.2.3	Regulatory Services	0.011	0.010	0.000	0.0%
1.3	General Services	13.062	16.256	(3.194)	-24.5%
1.3.1	Immigration Services	7.111	11.423	(4.312)	0.0%
1.3.2	Municipal Services	0.008	0.036	(0.027)	0.0%
1.3.3	Citizen and Labour Services	0.371	0.535	(0.164)	0.0%
1.3.4	Legal Services	3.032	2.499	0.533	0.0%
1.3.5	Land Services	1.610	0.786	0.824	0.0%
1.3.6	Standardization Services	0.070	0.083	(0.014)	0.0%
1.3.7	Environmental Services	0.859	0.895	(0.035)	0.0%
2	Sale of Goods and Commodities	47.806	59.666	(11.860)	-24.8%
2.1	Economic Services	13.419	16.862	(3.443)	-25.7%
2.1.1	Sale of Live Stocks	6.051	4.700	1.350	0.0%
2.1.2	Sale of Poultry and Poultry Products	7.217	11.505	(4.287)	0.0%
2.1.3	Sale of Dairy Products	0.028	0.067	(0.039)	0.0%
2.1.4	Sale of Farm Produce	0.025	0.061	(0.037)	0.0%
2.1.5	Other Sales	0.098	0.529	(0.431)	0.0%
2.2	General Services	0.511	1.033	(0.523)	-102.3%
2.2.1	Auction of Farm Produced on Government Land	0.511	1.029	(0.519)	0.0%
2.2.2	Others	-	0.004	(0.004)	0.0%
2.3	Miscellaneous and Unidentified Revenue	33.876	41.770	(7.894)	-23.3%
2.3.1	Across All Services	33.876	41.770	(7.894)	0.0%
D	Capital Revenue from Government Agencies	0.020	-	0.020	100.0%
1	Capital Receipts	0.020	-	0.020	100.0%
1.1	Economic Services	0.020	-	0.020	100.0%

Regional Revenue & Customs Office Mongar

	Source of Revenue	2019-20	2018-19	Collection compared to FY2018-19	
		Gross	Gross	Nu.	%
1	Revenue	349.504	300.230	49.274	14.1%
A	Taxes	267.114	203.145	63.970	23.9%
1	Taxes on Income, Profits and Capital Gains	230.298	150.464	79.833	34.7%
1.1	Corporate Income Tax	38.741	31.374	7.367	19.0%
1.1.1	Corporate Income Tax	25.239	10.463	14.777	58.5%
1.1.2	TDS	13.026	20.111	(7.085)	-54.4%
1.1.3	Fines & penalties	0.476	0.800	(0.324)	-68.1%
1.2	Business Income Tax	46.734	46.444	0.290	0.6%
1.2.1	Business Income Tax	16.421	14.637	1.784	10.9%
1.2.2	TDS	28.940	29.418	(0.478)	-1.7%
1.2.3	Fines & penalties	1.373	2.389	(1.017)	-74.1%
1.3	Personal Income Tax	144.822	72.646	72.177	49.8%
1.3.1	PIT	8.921	8.964	(0.043)	-0.5%
1.3.2	TDS	135.350	63.197	72.153	53.3%
1.3.3	Fines & penalties	0.552	0.485	0.067	12.1%
2	Taxes on Property	3.422	2.925	0.497	14.5%
2.1	Recurrent Taxes on immovable property	1.661	1.560	0.101	6.1%
2.2	Taxes on Financial and Capital Transactions	1.761	1.365	0.396	22.5%
3	Taxes on Goods and Services	27.924	44.260	(16.336)	-58.5%
3.1	Sales Tax	6.662	5.010	1.652	24.8%
3.1.1	Hotels & Restaurants	2.943	1.658	1.286	43.7%
3.1.2	Entertainment Services	3.018	3.090	(0.072)	-2.4%
3.1.3	Goods & Commodities	0.020	-	0.020	100.0%
3.1.4	Fines & penalties	0.680	0.262	0.419	61.5%
3.2	Excise	-	11.430	(11.430)	0.0%
3.2.1	Distillery Products	-	11.430	(11.430)	0.0%
3.3	Taxes on use of goods and on permission to use goods or perform activities	21.262	27.820	(6.558)	-30.8%
3.3.1	Motor Vehicle	17.367	20.804	(3.438)	-19.8%
3.3.1	Motor Vehicle Registration Fees	0.695	0.730	(0.035)	0.0%
3.3.2	Motor Vehicle Renewal Fees	14.726	17.699	(2.973)	0.0%

Source of Revenue		2019-20	2018-19	Collection compared to FY2018-19	
		Gross	Gross	Nu.	%
3.3.3	Fines & penalties	1.946	2.375	(0.430)	0.0%
3.3.2	Business and Professional Licenses	3.896	7.016	(3.120)	-80.1%
4	Other Taxes	5.470	5.495	(0.025)	-0.5%
4.1	Royalty	5.470	5.495	(0.025)	-0.5%
4.1.1	Forest Products	5.420	5.344	0.076	1.4%
4.1.2	Mines and Minerals	0.050	0.151	(0.101)	-201.0%
B	Other Revenue	25.078	18.588	6.490	25.9%
1	Property Income	0.090	0.154	(0.064)	-70.4%
1.1	Miscellaneous Rent	0.090	0.154	(0.064)	-70.4%
1.1.1	Rental Income from mines	0.090	0.154	(0.064)	-70.4%
2	Social Contributions	24.988	18.434	6.554	26.2%
2.1	Health Contribution	24.988	18.434	6.554	26.2%
C	Current Revenue from Government Agencies	57.086	76.486	(19.400)	-34.0%
1	Administrative Fees & Charges	14.536	16.326	(1.790)	-12.3%
1.1	Economic Services	7.141	8.789	(1.647)	-23.1%
1.1.1	Agriculture, Live Stock and Forest	2.604	2.980	(0.376)	0.0%
1.1.2	Corporate Services	0.146	0.231	(0.085)	0.0%
1.1.3	Transportation	3.569	4.816	(1.247)	0.0%
1.1.4	Customs,Excise and National Property	-	-	-	0.0%
1.1.5	Information and Media	0.254	0.109	0.145	0.0%
1.1.6	Tourism	0.027	0.047	(0.020)	0.0%
1.1.7	Construction	0.542	0.606	(0.064)	0.0%
1.2	Social Services	1.493	1.591	(0.098)	-6.6%
1.2.1	Health Services	0.663	0.731	(0.068)	0.0%
1.2.2	Education Services	0.830	0.827	0.003	0.0%
1.2.3	Regulatory Services	-	0.033	(0.033)	0.0%
1.3	General Services	5.902	5.947	(0.045)	-0.8%
1.3.1	Municipal Services	0.768	0.670	0.098	0.0%
1.3.2	Citizen and Labour Services	0.569	1.365	(0.795)	0.0%
1.3.3	Legal Services	1.794	1.713	0.082	0.0%
1.3.4	Land Services	1.926	1.845	0.082	0.0%
1.3.5	Environmental Services	0.844	0.355	0.489	0.0%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
2	Sale of Goods and Commodities	42.550	60.159	(17.610)	-41.4%
2.1	Economic Services	6.783	7.653	(0.870)	-12.8%
2.1.1	Sale of Live Stocks	3.067	2.791	0.276	0.0%
2.1.2	Sale of Poultry and Poultry Products	3.282	4.289	(1.008)	0.0%
2.1.3	Sale of Dairy Products	0.346	0.120	0.226	0.0%
2.1.4	Sale of Farm Produce	0.088	0.452	(0.364)	0.0%
2.2	Miscellaneous and Unidentified Revenue	35.766	52.506	(16.740)	-46.8%
2.2.1	Across All Services	35.766	52.506	(16.740)	0.0%
D	Capital Revenue from Government Agencies	0.226	2.011	(1.786)	0.0%
1	Capital Receipts	0.226	2.011	(1.786)	0.0%
1.1	Economic Services	0.226	2.011	(1.786)	0.0%
1.1.1	Auctions	0.226	2.011	(1.786)	0.0%

Regional Revenue & Customs Office PHUNTSOLING

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
1	Revenue	6,935.516	7,249.469	(313.953)	-4.5%
A	Taxes	6,439.143	6,964.331	(525.187)	-8.2%
1	Taxes on Income, Profits and Capital Gains	1,326.530	1,559.605	(233.075)	-17.6%
1.1	Corporate Income Tax	611.772	961.171	(349.399)	-57.1%
1.1.1	Corporate Income Tax	368.821	844.936	(476.116)	-129.1%
1.1.2	TDS	238.289	107.841	130.447	54.7%
1.1.3	Fines & penalties	4.663	8.393	(3.731)	-80.0%
1.2	Business Income Tax	326.137	380.555	(54.418)	-16.7%
1.2.1	Business Income Tax	242.075	243.837	(1.761)	-0.7%
1.2.2	TDS	77.284	124.749	(47.465)	-61.4%
1.2.3	Fine & penalties	6.777	11.969	(5.192)	-76.6%
1.3	Personal Income Tax	388.621	217.879	170.743	43.9%
1.3.1	PIT	53.627	46.203	7.424	13.8%
1.3.2	TDS	334.307	171.059	163.249	48.8%
1.3.3	Fines and penalties	0.687	0.617	0.071	10.3%
2	Taxes on Property	5.539	9.139	(3.600)	-65.0%
2.1	Recurrent Taxes on immovable property	0.205	0.238	(0.033)	-16.1%
2.2	Taxes on Financial and Capital Transactions	5.334	8.901	(3.567)	-66.9%
3	Taxes on Goods and Services	4,541.626	4,562.911	(21.284)	-0.5%
3.1	Sales Tax	3,128.904	3,039.998	88.906	2.8%
3.1.1	Cement	0.376	0.809	(0.433)	-115.2%
3.1.2	Aerated Water	79.134	82.465	(3.331)	-4.2%
3.1.3	Beer	1,431.723	1,202.009	229.714	16.0%
3.1.4	Hotels & Restaurants	29.032	29.706	(0.674)	-2.3%
3.1.5	Entertainment Services	3.246	3.935	(0.689)	-21.2%
3.1.6	Goods & Commodities	1,321.466	1,393.846	(72.380)	-5.5%
3.1.7	Petroleum Products	254.955	313.213	(58.258)	-22.9%
3.1.9	Advance	-	5.000	(5.000)	0.0%
3.1.10	Fines & Penalties	8.972	9.015	(0.044)	-0.5%
3.2	Excise	710.191	634.838	75.353	10.6%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
3.2.1	Distillery Products	710.191	634.838	75.353	10.6%
3.3	Green Tax	635.506	794.254	(158.748)	-25.0%
3.3.1	Motor Vehicle	415.642	498.882	(83.240)	0.0%
3.3.2	Fuel	219.864	294.637	(74.774)	0.0%
3.3.3	Fines & Penalties	-	0.734	(0.734)	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	67.026	93.821	(26.795)	-40.0%
3.4.1	Motor Vehicle	55.824	72.462	(16.637)	-29.8%
3.4.1.1	Motor Vehicle Registration Fees	4.948	11.252	(6.303)	0.0%
3.4.1.2	Motor Vehicle Renewal Fees	45.402	54.965	(9.564)	0.0%
3.4.1.3	Fines & Penalties	5.474	6.245	(0.770)	0.0%
3.4.2	Business and Professional Licenses	11.201	21.360	(10.158)	-90.7%
4	Taxes on International Trade and Transactions	406.799	592.790	(185.990)	-45.7%
4.1	Customs and Other Import Duties	406.799	592.790	(185.990)	-45.7%
5	Other Taxes	158.648	239.887	(81.238)	-51.2%
5.1	Royalty	158.648	239.887	(81.238)	-51.2%
5.1.1	Forest Products	4.256	2.672	1.583	37.2%
5.1.2	Mines and Minerals	154.392	237.214	(82.822)	-53.6%
B	Other Revenue	68.437	53.868	14.569	21.3%
1	Property Income	37.581	26.078	11.504	30.6%
1.1	Dividend	20.000	-	20.000	100.0%
1.2	Miscellaneous Rent	17.581	26.078	(8.496)	-48.3%
1.2.1	Rental Income from mines	17.581	26.078	(8.496)	-48.3%
2	Social Contributions	30.855	27.790	3.065	9.9%
2.1	Health Contribution	30.855	27.790	3.065	9.9%
C	Current Revenue from Government Agencies	427.702	231.247	196.455	45.9%
1	Administrative Fees & Charges	374.212	166.123	208.089	55.6%
1.1	Economic Services	335.920	107.525	228.395	68.0%
1.1.1	Agriculture, Live Stock and Forest	18.692	17.243	1.448	0.0%
1.1.2	Geological Services	0.987	1.146	(0.159)	0.0%
1.1.3	Corporate Services	1.594	1.665	(0.071)	0.0%
1.1.4	Transportation	84.766	86.506	(1.740)	0.0%
1.1.5	Customs,Excise and National Property	227.801	0.349	227.452	0.0%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
1.1.6	Information and Media	0.612	0.256	0.356	0.0%
1.1.7	Construction	1.468	0.359	1.109	0.0%
1.2	Social Services	8.249	14.478	(6.230)	-75.5%
1.2.1	Health Services	7.953	11.454	(3.501)	0.0%
1.2.2	Education Services	0.282	3.025	(2.743)	0.0%
1.2.3	Regulatory Services	0.014	0.000	0.014	0.0%
1.3	General Services	30.044	44.120	(14.076)	-46.9%
1.3.1	Immigration Services	21.790	27.662	(5.871)	0.0%
1.3.2	Municipal Services	0.185	0.079	0.106	0.0%
1.3.3	Citizen and Labour Services	0.804	0.582	0.222	0.0%
1.3.4	Legal Services	5.138	7.268	(2.130)	0.0%
1.3.5	Land Services	0.115	0.135	(0.020)	0.0%
1.3.6	Environmental Services	2.011	8.393	(6.382)	0.0%
2	Sale of Goods and Commodities	53.490	65.124	(11.634)	-21.7%
2.1	Economic Services	1.981	4.337	(2.356)	-118.9%
2.1.1	Sale of Live Stocks	0.260	0.086	0.174	66.8%
2.1.2	Sale of Dairy Products	1.642	1.977	(0.335)	-20.4%
2.1.3	Sale of Farm Produce	0.053	-	0.053	100.0%
2.1.3	Other Sales	0.026	2.273	(2.247)	0.0%
2.2	Miscellaneous and Unidentified Revenue	51.509	60.787	(9.278)	-18.0%
2.2.1	Across All Services	51.509	60.787	(9.278)	0.0%
D	Capital Revenue from Government Agencies	0.234	0.023	0.211	90.0%
1	Capital Receipts	0.234	0.023	0.211	90.0%
1.1	Economic Services	0.234	0.023	0.211	90.0%
1.1.1	Auctions	0.234	0.023	0.211	0.0%

Regional Revenue & Customs Office Paro

	Source of Revenue	2019-20	2018-19	Collection compared to FY2018-19	
		Gross	Gross	Nu.	%
	Revenue	828.498	918.187	(89.689)	-10.8%
A	Taxes	718.598	807.981	(89.384)	-12.4%
1	Taxes on Income, Profits and Capital Gains	304.309	323.995	(19.686)	-6.5%
1.1	Corporate Income Tax	79.461	111.371	(31.910)	-40.2%
1.1.1	Corporate Income Tax	60.183	103.257	(43.074)	-71.6%
1.1.2	TDS	18.669	7.033	11.637	62.3%
1.1.3	Fines & penalties	0.609	1.081	(0.473)	-77.7%
1.2	Business Income Tax	43.535	64.946	(21.411)	-49.2%
1.2.1	Business Income Tax	18.257	25.619	(7.363)	-40.3%
1.2.2	TDS	24.348	38.199	(13.851)	-56.9%
1.2.3	Fines & penalties	0.930	1.128	(0.198)	-21.3%
1.3	Personal Income Tax	181.313	147.677	33.635	18.6%
1.3.1	PIT	11.548	10.905	0.643	5.6%
1.3.2	TDS	169.462	136.463	32.999	19.5%
1.3.3	Fines & penalties	0.303	0.309	(0.007)	-2.2%
2	Taxes on Property	1.731	2.385	(0.653)	-37.7%
2.1	Recurrent Taxes on immovable property	0.487	1.498	(1.011)	-207.8%
2.2	Taxes on Financial and Capital Transactions	1.245	0.887	0.358	28.7%
3	Taxes on Goods and Services	228.129	273.584	(45.455)	-19.9%
3.1	Sales Tax	206.912	249.972	(43.060)	-20.8%
3.1.1	Beer	3.133	5.065	(1.932)	-61.7%
3.1.2	Hotels & Restaurants	153.128	182.524	(29.396)	-19.2%
3.1.3	Entertainment Services	3.145	2.125	1.020	32.4%
3.1.4	Goods & Commodities	46.237	59.123	(12.886)	-27.9%
3.1.5	Fines & Penalties	1.269	1.136	0.133	10.5%
3.2	Excise	0.005	0.037	(0.032)	-641.6%
3.2.1	Distillery Products	0.005	0.037	(0.032)	-641.6%
3.3	Green Tax	-	0.010	(0.010)	0.0%
3.3.1	Fines & penalties	-	0.010	(0.010)	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	21.212	23.566	(2.354)	-11.1%

	Source of Revenue	2019-20	2018-19	Collection compared to FY2018-19	
		Gross	Gross	Nu.	%
3.4.1	Motor Vehicle	21.038	23.432	(2.394)	-11.4%
3.4.1.1	Motor Vehicle Registration Fees	1.369	1.735	(0.366)	-26.7%
3.4.1.2	Motor Vehicle Renewal Fees	16.462	19.290	(2.828)	0.0%
3.4.1.3	Fines & Penalties	3.207	2.407	0.800	0.0%
3.4.2	Business and Professional Licenses	0.175	0.135	0.040	23.1%
4	Taxes on International Trade and Transactions	61.114	93.261	(32.148)	-52.6%
4.1	Customs and Other Import Duties	61.114	93.261	(32.148)	-52.6%
5	Other Taxes	123.315	114.756	8.558	6.9%
5.1	Payable solely by business	112.103	102.838	9.266	8.3%
5.1.1	Passenger Service Charge	112.103	102.838	9.266	8.3%
5.1.1.1	Airport Service Tax	62.993	58.300	4.693	0.0%
5.1.1.2	Surcharge on Passengers	49.110	44.538	4.572	0.0%
5.2	Royalty	11.212	11.919	(0.707)	-6.3%
5.2.1	Tourism	0.089	0.056	0.032	0.0%
5.2.2	Forest Products	11.111	11.862	(0.751)	-6.8%
5.2.3	Mines and Minerals	0.012	-	0.012	100.0%
B	Other Revenue	21.360	29.416	(8.057)	-37.7%
1	Property Income	-	11.500	(11.500)	0.0%
1.1	Dividend	-	11.500	(11.500)	0.0%
2	Social Contributions	21.360	17.916	3.443	16.1%
2.1	Health Contribution	21.360	17.916	3.443	16.1%
C	Current Revenue from Government Agencies	88.541	80.778	7.764	8.8%
1	Administrative Fees & Charges	66.162	61.885	4.277	6.5%
1.1	Economic Services	52.117	46.371	5.746	11.0%
1.1.1	Agriculture, Live Stock and Forest	6.965	6.883	0.082	0.0%
1.1.2	Corpoate Services	0.012	-	0.012	100.0%
1.1.3	Transportation	43.391	38.866	4.526	0.0%
1.1.4	Customs,Excise and National Property	1.048	0.001	1.047	0.0%
1.1.5	Information and Media	0.264	0.264	(0.000)	0.0%
1.1.6	Tourism	-	0.105	(0.105)	0.0%
1.1.7	Construction	0.436	0.253	0.184	0.0%
1.2	Social Services	1.361	1.234	0.127	9.3%

	Source of Revenue	2019-20	2018-19	Collection compared to FY2018-19	
		Gross	Gross	Nu.	%
1.2.1	Health Services	0.347	0.312	0.035	0.0%
1.2.2	Education Services	1.014	0.896	0.118	0.0%
1.2.3	Regulatory Services	-	0.026	(0.026)	0.0%
1.3	General Services	12.684	14.279	(1.595)	-12.6%
1.3.1	Immigration Services	2.349	3.459	(1.110)	0.0%
1.3.2	Municipal Services	2.642	2.000	0.642	0.0%
1.3.3	Citizen and Labour Services	4.339	4.461	(0.122)	0.0%
1.3.4	Legal Services	1.925	2.277	(0.352)	0.0%
1.3.5	Land Services	0.672	1.372	(0.701)	0.0%
1.3.6	Standardization Services	0.003	0.003	-	0.0%
1.3.7	Environmental Services	0.679	0.676	0.003	0.0%
1.3.8	Other Services	0.075	0.031	0.044	0.0%
2	Sale of Goods and Commodities	22.379	18.893	3.486	15.6%
2.1	Economic Services	6.304	5.843	0.461	7.3%
2.1.1	Sale of Live Stocks	0.285	2.822	(2.537)	0.0%
2.1.2	Sale of Poultry and Poultry Products	4.360	2.285	2.075	0.0%
2.1.3	Sale of Farm Produce	1.222	0.298	0.924	0.0%
2.1.4	Other Sales	0.437	0.438	(0.001)	0.0%
2.2	General Services	-	0.022	(0.022)	0.0%
2.2.1	Auction of Farm Produced on Government Land	-	0.022	(0.022)	0.0%
2.3	Miscellaneous and Unidentified Revenue	16.075	13.028	3.047	19.0%
2.3.1	Across All Services	16.075	13.028	3.047	0.0%
D	Capital Revenue from Government Agencies	-	0.012	(0.012)	0.0%
1	Capital Receipts	-	0.012	(0.012)	0.0%
1.1	Economic Services	-	0.012	(0.012)	0.0%
1.1.1	Auctions	-	0.012	(0.012)	0.0%

Regional Revenue & Customs Office Samdrup Jongkhar

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
	Revenue	953.119	1,117.516	(164.397)	-17.2%
A	Taxes	815.031	1,020.273	(205.242)	-25.2%
1	Taxes on Income, Profits and Capital Gains	348.153	478.245	(130.092)	-37.4%
1.1	Corporate Income Tax	138.636	311.881	(173.245)	-125.0%
1.1.1	Corporate Income Tax	87.153	282.884	(195.731)	-224.6%
1.1.2	TDS	51.160	28.176	22.984	44.9%
1.1.3	Fines & penalties	0.323	0.820	(0.497)	-154.0%
1.2	Business Income Tax	59.352	84.172	(24.820)	-41.8%
1.2.1	Business Income Tax	31.634	34.203	(2.569)	-8.1%
1.2.2	TDS	26.927	48.427	(21.500)	-79.8%
1.2.3	Fines & penalties	0.791	1.542	(0.751)	-94.9%
1.3	Personal Income Tax	150.166	82.193	67.973	45.3%
1.3.5	PIT	29.631	22.080	7.551	25.5%
1.3.1	TDS	120.155	59.834	60.321	50.2%
1.3.6	Fines & penalties	0.379	0.278	0.101	26.6%
2	Taxes on Property	2.762	3.012	(0.249)	-9.0%
2.1	Recurrent Taxes on immovable property	0.985	1.338	(0.353)	-35.9%
2.2	Taxes on Financial and Capital Transactions	1.777	1.674	0.104	5.8%
3	Taxes on Goods and Services	360.273	421.138	(60.865)	-16.9%
3.1	Sales Tax	244.427	245.344	(0.917)	-0.4%
3.1.1	Cement	52.310	40.682	11.628	22.2%
3.1.2	Hotels & Restaurants	2.926	4.128	(1.202)	-41.1%
3.1.3	Entertainment Services	1.347	1.352	(0.004)	-0.3%
3.1.4	Goods & Commodities	98.171	90.614	7.557	7.7%
3.1.5	Petroleum Products	89.464	106.073	(16.609)	-18.6%
3.1.6	Fine & penalties	0.209	2.495	(2.286)	-1093.5%
3.2	Excise	-	34.971	(34.971)	0.0%
3.2.1	Distillery Products	-	34.971	(34.971)	0.0%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
3.3	Green Tax	88.345	105.578	(17.233)	-19.5%
3.3.1	Motor Vehicles	0.322	0.082	0.240	74.5%
3.3.2	Fuel	88.023	105.496	(17.473)	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	27.501	35.245	(7.745)	-28.2%
3.4.1	Motor Vehicle	23.165	29.994	(6.829)	-29.5%
3.4.1.1	Motor Vehicle Registration Fees	2.222	4.345	(2.123)	-95.6%
3.4.1.2	Motor Vehicle Renewal Fees	18.474	21.452	(2.978)	0.0%
3.4.1.3	Fine & penalties	2.469	4.197	(1.728)	0.0%
3.4.2	Business and Professional Licenses	4.336	5.251	(0.915)	-21.1%
4	Taxes on International Trade and Transactions	2.434	1.106	1.328	54.6%
4.1	Customs and Other Import Duties	2.434	1.106	1.328	54.6%
5	Other Taxes	101.408	116.772	(15.364)	-15.2%
5.1	Royalty	101.408	116.772	(15.364)	-15.2%
5.1.1	Forest Products	2.655	1.939	0.716	27.0%
5.1.2	Mines and Minerals	98.753	114.833	(16.080)	-16.3%
B	Other Revenue	30.096	27.770	2.326	7.7%
1	Property Income	15.042	16.464	(1.422)	-9.5%
1.1	Miscellaneous Rent	15.042	16.464	(1.422)	-9.5%
1.1.1	Rental Income from mines	15.042	16.464	(1.422)	-9.5%
2	Social Contributions	15.054	11.306	3.748	24.9%
2.1	Health Contribution	15.054	11.306	3.748	24.9%
C	Current Revenue from Government Agencies	57.992	67.112	(9.120)	-15.7%
1	Administrative Fees & Charges	42.471	41.625	0.846	2.0%
1.1	Economic Services	30.455	29.562	0.892	2.9%
1.1.1	Agriculture, Live Stock and Forest	1.560	1.497	0.063	4.1%
1.1.2	Geological Services	3.250	0.000	3.250	100.0%
1.1.3	Corporate Services	0.110	0.175	(0.065)	-58.8%
1.1.4	Transportation	24.098	27.028	(2.929)	-12.2%
1.1.5	Customs,Excise and National Property	0.813	0.148	0.665	81.7%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
1.1.6	Information and Media	0.336	0.275	0.060	17.9%
1.1.7	Tourism	0.002	-	0.002	100.0%
1.1.8	Construction	0.285	0.439	(0.154)	-53.8%
1.2	Social Services	2.308	2.521	(0.213)	-9.2%
1.2.1	Health Services	1.878	2.095	(0.217)	-11.5%
1.2.2	Education Services	0.332	0.371	(0.038)	-11.6%
1.2.3	Regulatory Services	0.098	0.055	0.043	43.7%
1.3	General Services	9.708	9.542	0.166	1.7%
1.3.1	Immigration Services	4.476	6.228	(1.751)	-39.1%
1.3.2	Municipal Services	0.085	0.006	0.079	92.7%
1.3.3	Citizen and Labour Services	0.326	0.249	0.078	23.8%
1.3.4	Legal Services	1.327	1.043	0.284	21.4%
1.3.5	Land Services	1.405	0.153	1.253	89.1%
1.3.6	Standardization Services	-	0.003	(0.003)	0.0%
1.3.7	Environmental Services	2.088	1.860	0.228	10.9%
2	Sale of Goods and Commodities	15.521	25.487	(9.965)	-64.2%
2.1	Economic Services	1.661	5.436	(3.775)	-227.3%
2.1.1	Sale of Live Stocks	1.140	0.632	0.508	44.6%
2.1.2	Sale of Dairy Products	0.521	0.390	0.131	25.1%
2.1.3	Other Sales	-	4.414	(4.414)	0.0%
2.2	General Services	0.060	0.050	0.010	16.7%
2.2.1	Auction of Farm Produced on Government Land	0.060	0.050	0.010	16.7%
2.3	Miscellaneous and Unidentified Revenue	13.800	20.001	(6.200)	-44.9%
2.3.1	Across All Services	13.800	20.001	(6.200)	-44.9%
D	Capital Revenue from Government Agencies	50.000	2.361	47.639	95.3%
1	Capital Receipts	50.000	2.361	47.639	95.3%
1.1	Economic Services	50.000	2.361	47.639	95.3%
1.1.1	Auctions	50.000	2.361	47.639	95.3%

Regional Revenue & Customs Office Samtse

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
	Revenue	884.015	953.230	(69.215)	-7.8%
A	Taxes	807.329	896.433	(89.104)	-11.0%
1	Taxes on Income, Profits and Capital Gains	628.782	550.526	78.257	12.4%
1.1	Corporate Income Tax	433.909	356.461	77.448	17.8%
1.1.1	Corporate Income Tax	418.807	323.967	94.840	22.6%
1.1.2	TDS	12.736	31.995	(19.259)	-151.2%
1.1.3	Fines & penalties	2.366	0.499	1.868	78.9%
1.2	Business Income Tax	97.297	114.398	(17.101)	-17.6%
1.2.1	Business Income tax	78.698	69.098	9.600	12.2%
1.2.2	TDS	17.384	44.773	(27.389)	-157.6%
1.2.3	Fines and Penalties	1.216	0.527	0.688	56.6%
1.3	Personal Income Tax	97.576	79.667	17.909	18.4%
1.3.1	PIT	9.003	7.697	1.306	14.5%
1.3.2	TDS	88.415	71.848	16.566	18.7%
1.3.3	Fines and Penalties	0.159	0.122	0.036	22.9%
2	Taxes on Property	0.416	0.436	(0.020)	-4.8%
2.1	Taxes on Financial and Capital Transactions	0.416	0.436	(0.020)	-4.8%
3	Taxes on Goods and Services	164.064	310.845	(146.781)	-89.5%
3.1	Sales Tax	118.392	147.545	(29.154)	-24.6%
3.1.1	Cement	48.181	56.042	(7.862)	-16.3%
3.1.2	Aerated Water	5.962	11.066	(5.104)	-85.6%
3.1.3	Beer	1.159	1.332	(0.173)	-14.9%
3.1.4	Hotels & restaurants	0.729	0.503	0.226	31.0%
3.1.5	Entertainment Services	1.405	1.316	0.088	6.3%
3.1.6	Goods & commodities	24.316	23.194	1.122	4.6%
3.1.7	Petroleum Products	36.153	53.947	(17.793)	-49.2%
3.1.8	Fines & penalties	0.487	0.145	0.341	70.1%
3.2	Excise	-	99.021	(99.021)	0.0%
3.2.1	Distillery Products	-	99.021	(99.021)	0.0%
3.3	Green Tax	36.098	54.195	(18.097)	-50.1%

Source of Revenue		2019-20	2018-19	Collection compared to FY2018-19	
		Gross	Gross	Nu.	%
3.3.1.1	Motor Vehicles	0.128	0.034	0.094	0.0%
3.3.1.2	Fuel	35.970	54.161	(18.191)	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	9.574	10.084	(0.509)	-5.3%
3.4.1	Motor Vehicle	9.564	10.029	(0.464)	-4.9%
3.4.1.1	Motor Vehicle Registration Fees	0.343	0.564	(0.221)	0.0%
3.4.1.2	Motor Vehicle Renewal Fees	8.051	8.189	(0.139)	0.0%
3.4.1.3	Fines & penalties	1.170	1.275	(0.105)	0.0%
3.4.2	Business and Professional Licenses	0.010	0.055	(0.045)	-431.7%
4	Taxes on International Trade and Transactions	0.253	0.188	0.064	25.5%
4.1	Customs and Other Import Duties	0.253	0.188	0.064	25.5%
5	Other Taxes	13.813	34.437	(20.624)	-149.3%
5.1	Royalty	13.813	34.437	(20.624)	-149.3%
5.1.1	Forest Products	9.753	12.970	(3.217)	-33.0%
5.1.2	Mines and Minerals	4.061	21.467	(17.407)	-428.7%
B	Other Revenue	13.509	12.285	1.224	9.1%
1	Property Income	0.715	2.266	(1.550)	-216.7%
1.1	Miscellaneous Rent	0.715	2.266	(1.550)	-216.7%
1.1.1	Rental Income from mines	0.715	2.266	(1.550)	-216.7%
2	Social Contributions	12.794	10.019	2.775	21.7%
2.1	Health Contribution	12.794	10.019	2.775	21.7%
C	Current Revenue from Government Agencies	63.145	44.103	19.042	30.2%
1	Administrative Fees & Charges	48.253	26.063	22.190	46.0%
1.1	Economic Services	40.238	19.705	20.533	51.0%
1.1.1	Agriculture, Live Stock and Forest	29.497	5.484	24.012	81.4%
1.1.2	Corporate Services	0.374	-	0.374	100.0%
1.1.3	Geological Services	-	0.036	(0.036)	0.0%
1.1.4	Transportation	9.543	13.687	(4.144)	0.0%
1.1.5	Customs,Excise and National Property	0.210	0.018	0.192	0.0%
1.1.6	Information and Media	0.254	0.149	0.105	0.0%
1.1.7	Construction	0.361	0.331	0.030	0.0%
1.2	Social Services	0.994	1.095	(0.101)	-10.2%
1.2.1	Health Services	0.752	0.843	(0.091)	0.0%

Source of Revenue		2019-20	2018-19	Collection compared to FY2018-19	
		Gross	Gross	Nu.	%
1.2.2	Education Services	0.234	0.252	(0.018)	0.0%
1.2.3	Regulatory Services	0.007	0.000	0.007	0.0%
1.3	General Services	7.021	5.263	1.759	25.0%
1.3.1	Immigration Services	1.701	2.225	(0.524)	0.0%
1.3.2	Municipal Services	0.196	0.054	0.142	0.0%
1.3.3	Citizen and Labour Services	0.344	0.287	0.057	0.0%
1.3.4	Legal Services	1.769	1.554	0.214	0.0%
1.3.5	Land Services	0.626	0.686	(0.060)	0.0%
1.3.6	Environmental Services	0.509	0.422	0.087	0.0%
1.3.7	Other Services	1.877	0.034	1.843	0.0%
2	Sale of Goods and Commodities	14.892	18.040	(3.148)	-21.1%
2.1	Economic Services	3.281	7.275	(3.995)	-121.8%
2.1.1	Sale of Live Stocks	0.654	1.129	(0.476)	0.0%
2.1.2	Sale of Dairy Products	2.463	6.061	(3.598)	0.0%
2.1.3	Other Sales	0.164	0.085	0.079	0.0%
2.2	General Services	0.065	-	0.065	100.0%
2.2.1	Auction of Farm Produced on Government Land	0.065	-	0.065	0.0%
2.3	Miscellaneous and Unidentified Revenue	11.547	10.764	0.782	6.8%
2.3.1	Across All Services	11.547	10.764	0.782	6.8%
D	Capital Revenue from Government Agencies	0.031	0.409	(0.378)	-1200.9%
1	Capital Receipts	0.031	0.409	(0.378)	-1200.9%
1.1	Economic Services	0.031	0.409	(0.378)	-1200.9%
1.1.1	Auctions	0.031	0.409	(0.378)	-1200.9%

Regional Revenue & Customs Office Thimphu

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
	Revenue	22,807.630	23,871.090	(1,063.460)	-4.7%
A	Taxes	13,632.615	16,978.656	(3,346.040)	-24.5%
1	Taxes on Income, Profits and Capital Gains	8,097.161	8,970.717	(873.556)	-10.8%
1.1	Corporate Income Tax	6,314.982	7,335.842	(1,020.859)	-16.2%
1.1.1	Corporate Income Tax	5,300.807	5,870.903	(570.096)	-10.8%
1.1.2	TDS	1,000.033	1,383.226	(383.194)	-38.3%
1.1.3	Fines & penalties	14.143	81.713	(67.570)	-477.8%
1.2	Business Income Tax	520.845	676.544	(155.699)	-29.9%
1.2.1	Business Income Tax	271.999	314.215	(42.216)	-15.5%
1.2.2	TDS	239.894	349.228	(109.334)	-45.6%
1.2.3	Fines & penalties	8.952	13.101	(4.149)	-46.4%
1.3	Personal Income Tax	1,261.333	958.331	303.002	24.0%
1.3.1	PIT	228.078	219.128	8.950	3.9%
1.3.2	TDS	1,029.532	736.257	293.274	28.5%
1.3.3	Fines & penalties	3.723	2.946	0.777	20.9%
2	Taxes on Property	10.508	11.735	(1.227)	-11.7%
2.1	Recurrent Taxes on immovable property	0.503	0.854	(0.350)	-69.7%
2.2	Taxes on Financial and Capital Transactions	10.004	10.881	(0.877)	-8.8%
3	Taxes on Goods and Services	1,491.515	3,752.616	(2,261.102)	-151.6%
3.1	Sales Tax	1,204.245	988.509	215.736	17.9%
3.1.1	Beer	0.915	2.171	(1.256)	-137.4%
3.1.2	Hotels & restaurants	241.313	266.371	(25.058)	-10.4%
3.1.3	Entertainment Services	16.137	9.643	6.494	40.2%
3.1.4	Telecom Services	322.784	252.266	70.517	21.8%
3.1.5	Goods & Commodities	610.738	446.325	164.413	26.9%
3.1.6	Petroleum Products	0.164	-	0.164	100.0%
3.1.6	Fines & penalties	12.195	11.734	0.461	3.8%
3.2	Excise	123.339	2,576.092	(2,452.753)	-1988.6%
3.2.1	Distillery Products	-	76.092	(76.092)	0.0%
3.2.2	Excise Duty Refund	123.339	2,500.000	(2,376.661)	-1926.9%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
3.3	Green Tax	0.722	1.112	(0.389)	-53.9%
3.3.1	Motor Vehicles	0.722	1.112	(0.389)	-53.9%
3.4	Taxes on use of goods and on permission to use goods or perform activities	163.208	186.903	(23.696)	-14.5%
3.4.1	Motor Vehicle	97.164	118.966	(21.802)	-22.4%
3.4.1.1	Motor Vehicle Registration Fees	7.719	8.188	(0.468)	0.0%
3.4.1.2	Motor Vehicle Renewal Fees	74.998	95.496	(20.499)	0.0%
3.4.1.3	Fines & penalties	14.447	15.282	(0.835)	0.0%
3.4.2	Business and Professional Licenses	66.044	67.937	(1.893)	-2.9%
4	Taxes on International Trade and Transactions	21.992	14.768	7.224	32.8%
4.1	Customs and Other Import Duties	21.992	14.768	7.224	32.8%
5	Other Taxes	4,011.440	4,228.819	(217.380)	-5.4%
5.1	Payable solely by business	19.602	73.419	(53.817)	-274.5%
5.1.1	Passenger Service Charge	0.014	51.391	(51.377)	-356783.3%
5.1.1.1	Airport Service Tax	0.009	33.959	(33.950)	0.0%
5.1.1.2	Surcharge on Passengers	0.005	17.432	(17.427)	0.0%
5.1.2	Duties	19.588	22.027	(2.440)	-12.5%
5.1.2.1	Legal Stamp Duty	13.057	19.057	(6.000)	0.0%
5.1.2.2	Revenue Stamp Duty	6.530	2.970	3.560	0.0%
5.2	Royalty	3,991.838	4,155.401	(163.563)	-4.1%
5.2.1	Tourism	1,108.124	1,874.694	(766.569)	-69.2%
5.2.2	Forest Products	15.242	16.554	(1.311)	-8.6%
5.2.3	Mines and Minerals	31.184	29.924	1.260	4.0%
5.2.4	Hydro Power	2,833.254	2,234.193	599.061	21.1%
5.2.5	Other Royalty	4.033	0.037	3.996	0.0%
B	Other Revenue	8,633.764	6,311.329	2,322.435	26.9%
1	Property Income	8,488.952	6,191.448	2,297.505	27.1%
1.1	Interest	887.388	1,242.465	(355.077)	-40.0%
1.2	Dividend	4,585.708	3,393.856	1,191.852	26.0%
1.2.1	DHI	4,530.883	3,348.796	1,182.087	26.1%
1.2.1.1	Dividend from DHI	4,530.883	3,348.796	1,182.087	26.1%
1.2.2	Others	54.825	45.060	9.765	17.8%
1.2.2.1	Kuensel Corporation	3.825	3.060	0.765	20.0%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
1.2.2.2	Bhutan Duty Free Limited	40.000	30.000	10.000	25.0%
1.2.2.3	Royal Bhutan Helicopter Services Ltd	11.000	-	11.000	100.0%
1.2.2.4	Bhutan Lottery Limited	-	12.000	(12.000)	0.0%
1.3	Withdrawals from income of quasi-corporations	3,011.435	1,550.243	1,461.192	48.5%
1.3.1	Net Profit Transfers	3,011.435	1,550.243	1,461.192	48.5%
1.3.1.1	Royal Monetary Authority	3,011.435	1,550.243	1,461.192	48.5%
1.4	Miscellaneous Rent	4.421	4.884	(0.463)	-10.5%
1.4.1	Rental Income from mines	4.421	4.884	(0.463)	-10.5%
2	Social Contributions	144.812	119.882	24.930	17.2%
2.1	Health Contribution	144.812	119.882	24.930	17.2%
2.2	Fines & penalties	-	42.580	(42.580)	0.0%
C	Current Revenue from Government Agencies	510.737	558.719	(47.982)	-9.4%
1	Administrative Fees & Charges	362.131	440.270	(78.139)	-21.6%
1.1	Economic Services	144.166	105.447	38.719	26.9%
1.1.1	Agriculture, Live Stock and Forest	10.043	10.631	(0.588)	0.0%
1.1.2	Geological Services	-	0.019	(0.019)	0.0%
1.1.3	Corporate Services	0.731	0.792	(0.062)	0.0%
1.1.4	Transportation	94.762	71.136	23.627	0.0%
1.1.5	Customs,Excise and National Property	12.935	0.139	12.797	0.0%
1.1.6	Information and Media	14.643	12.552	2.092	0.0%
1.1.7	Tourism	0.988	1.750	(0.762)	0.0%
1.1.8	Construction	10.063	8.428	1.634	0.0%
1.2	Social Services	14.056	22.940	(8.885)	-63.2%
1.2.1	Health Services	3.973	5.568	(1.595)	0.0%
1.2.2	Education Services	7.408	13.358	(5.950)	0.0%
1.2.3	Regulatory Services	2.675	4.014	(1.339)	0.0%
1.3	General Services	203.910	311.883	(107.973)	-53.0%
1.3.1	Immigration Services	169.034	265.291	(96.257)	0.0%
1.3.2	Municipal Services	2.369	2.932	(0.563)	0.0%
1.3.3	Citizen and Labour Services	8.284	8.881	(0.597)	0.0%
1.3.4	Legal Services	10.449	15.369	(4.920)	0.0%
1.3.5	Land Services	7.440	11.297	(3.857)	0.0%

		2019-20	2018-19	Collection compared to FY2018-19	
	Source of Revenue	Gross	Gross	Nu.	%
1.3.6	Standardization Services	2.528	2.782	(0.254)	0.0%
1.3.7	Environmental Services	3.367	5.147	(1.780)	0.0%
1.3.8	Other Services	0.438	0.183	0.255	0.0%
2	Sale of Goods and Commodities	148.606	118.449	30.157	20.3%
2.1	Economic Services	4.185	8.647	(4.462)	-106.6%
2.1.1	Sale of Live Stocks	3.194	3.491	(0.298)	0.0%
2.1.2	Sale of Farm Produce	0.239	0.023	0.216	0.0%
2.1.3	Other Sales	0.753	5.133	(4.380)	0.0%
2.2	General Services	0.147	0.110	0.037	25.2%
2.2.1	Others	0.147	0.110	0.037	0.0%
2.3	Miscellaneous and Unidentified Revenue	144.273	109.692	34.582	24.0%
2.3.1	Across All Services	144.273	109.692	34.582	0.0%
D	Capital Revenue from Government Agencies	30.513	22.386	8.127	26.6%
1	Capital Receipts	30.513	22.386	8.127	26.6%
1.1	Economic Services	30.513	22.386	8.127	26.6%
1.1.1	Auctions	30.513	22.386	8.127	26.6%

SUMMARY OF REGIONAL COLLECTIONS

Regions	Source of Revenue	FY 2019-20 GROSS	FY2018-19 GROSS	(Nu. in millions)	
				Collection compared to 2018-19 +/-(-)	
				NU.	%
Thimphu	Tax	13,632.615	16,978.656	(3,346.041)	(19.71)
	Non-Tax	9,175.014	6,892.435	2,282.579	33.12
Phuntsholing	Tax	6,439.143	6,964.331	(525.188)	(7.54)
	Non-Tax	496.373	285.138	211.235	74.08
Gelephu	Tax	437.563	415.515	22.048	5.31
	Non-Tax	127.584	137.653	(10.069)	(7.31)
Samdrup Jongkhar	Tax	815.031	1,020.273	(205.242)	(20.12)
	Non-Tax	138.088	97.243	40.845	42.00
Samtse	Tax	807.329	896.433	(89.104)	(9.94)
	Non-Tax	76.686	56.797	19.889	35.02
Paro	Tax	718.598	807.981	(89.383)	(11.06)
	Non-Tax	109.901	110.206	(0.305)	(0.28)
Mongar	Tax	267.114	203.145	63.969	31.49
	Non-Tax	82.390	97.085	(14.695)	(15.14)
Bumthang	Tax	191.340	289.048	(97.708)	(33.80)
	Non-Tax	3,543.489	31.586	3,511.903	11,118.54
GROSS TOTAL		37,058.258	35,283.525	1,774.733	11,214.66

SUMMARY OF NATIONAL REVENUE 2019-2020

	Source of Revenue	GROSS	REFUND	NET
NET1	NET2	NET6	NET7	8=6-7
	Revenue	37,058.258	839.382	36,218.876
A	Taxes	23,308.732	515.744	22,792.988
1	Taxes on Income, Profits and Capital Gains	11,317.161	375.873	10,941.288
1.1	Corporate Income Tax	7,700.373	188.693	7,511.681
1.2	Business Income Tax	1,165.674	26.769	1,138.905
1.3	Personal Income Tax	2,451.113	160.411	2,290.702
2	Taxes on Property	27.239	-	27.239
2.1	Recurrent Taxes on immovable property (Dzongkhag Municipality)	4.930	-	4.930
2.2	Taxes on Capital Transactions	22.309	-	22.309
3	Taxes on Goods and Services	7,031.494	114.668	6,916.825
3.1	Sales Tax	5,024.149	78.267	4,945.881
3.2	Excise	833.579	30.590	802.989
3.3	Green Tax	818.215	5.761	812.455
3.4	Taxes on use of goods and on permission to use goods or perform activities	355.551	0.051	355.500
4	Taxes on International Trade and Transactions	492.960	24.964	467.997
4.1	Customs and Other Import Duties	492.960	24.964	467.997
5	Other Taxes	4,439.879	0.239	4,439.639
5.1	Passenger Service Charge	112.118	-	112.118
5.2	Duties	19.588	-	19.588
5.3	Royalty	4,308.173	0.239	4,307.934
B	Other Revenue	12,333.808	319.712	12,014.096
1	Property Income	12,046.187	-	12,046.187
1.1	Interest receipt from corporations	887.388	-	887.388
1.2	Dividend	4,605.708	-	4,605.708
1.3	Withdrawals from income of quasi-corporations	6,515.193	-	6,515.193
1.4	Miscellaneous Rent	37.898	-	37.898
2	Social Contributions	287.621	319.712	(32.091)
2.1	Health Contribution	287.621	319.712	(32.091)
C	Current Revenue from Government Agencies	1,334.693	1.350	1,333.344
1	Administrative Fees & Charges	974.411	0.370	974.040
1.1	Economic Services	653.816	0.061	653.756

	Source of Revenue	GROSS	REFUND	NET
NET1	NET2	NET6	NET7	8=6-7
1.2	Social Services	35.150	0.102	35.048
1.3	General Services	285.444	0.208	285.236
2	Sale of Goods and Commodities	360.283	0.979	359.303
2.1	Economic Services	37.934	-	37.934
2.2	General Services	0.783	-	0.783
2.3	Miscellaneous Revenue	321.565	0.979	320.586
D	Capital Revenue from Government Agencies	81.024	2.577	78.448
1	Capital Receipts	81.024	2.577	78.448
1.1	Economic Services	81.024	2.577	78.448

Compiled and Reported by
Revenue Accounts and Audit Division
Department of Revenue and Customs
Ministry of Finance
Thimphu, Bhutan.
PABX: +975-02-322319 / 333509
Fax: +975-02-323608

Printed @ Kuensel Corporation Ltd.