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NATIONAL REVENUE REPORT FISCAL YEAR 2020 - 2021

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དངུལ་ཚིས་སྒྲིག་ཁག།

DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE

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“What we do next is critical. The road ahead will be arduous. The enemy that we are confronting is invisible. But we cannot afford to allow COVID-19 to spread unchecked among the population. It is a new virus and, therefore, still unpredictable. Our priority will always be the health and wellbeing of our people. We will continue to do everything to ensure that lives are not put at risk.”

His Majesty the King’s Address to the People of Bhutan - 12th September 2020

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.

PERFORMANCE HIGHLIGHTS - FY 2020-2021

Performance & Services

We administered
Nu. 36,661.358 million
payments of transactions



We collected the Total Net
Revenue of **Nu. 35,855.445**
million



REFUND



We refunded
Nu. 805.913 million

We collected tax revenue of
Nu. 20,661.765 million



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 2021 (FY 2020-2021). This report reviews the domestic revenue performance during the year.

Total domestic revenue collected during the year was Nu. 35,855.445 million. The tax revenue decreased by 9.4 percent and tax to GDP represented 11.2 percent.

Bhutan's response to the pandemic remains exemplary. His Majesty the King's extraordinary leadership supported by the Government's persistent effort to implement public health safety measures while vaccinating almost the entire population of Bhutan with vaccine doses have so far kept the nation safe.

Bhutan has made international headlines for its successful management of the COVID-19 pandemic and, in particular, its vaccination rollout.

Bhutan has outstanding, compassionate leadership and the safety protocols needed to defend the nation against the pandemic. Our king, as head of country, and the prime minister and health minister led a collaborative

effort against the virus that enabled the implementation of targeted policies that have minimised the health and socio-economic impacts of the COVID-19 pandemic. Every choice we make has the potential to alter the course of this new wave of infections – whether to protect or endanger the lives of those around us.

A handwritten signature in blue ink, appearing to read 'Wangchuk Thayey', with a long horizontal stroke extending to the right.

Wangchuk Thayey

Director General

DOMESTIC REVENUE PERFORMANCE FISCAL YEAR 2020-2021

The total net domestic revenue realised during the FY 2020-2021 was Nu. 35,855.445 million, representing 20.3 percent of GDP. The net domestic revenue decreased by 1 percent as compared to the previous FY 2019-2020 of Nu. 36, 218.876 million. As compared to the past fiscal year 2019-20, the overall tax revenue decreased by 9.4 percent and Profit Transfer from the Royal Monetary Authority also decreased by 33.6 percent, thereby decreasing the overall net revenue.

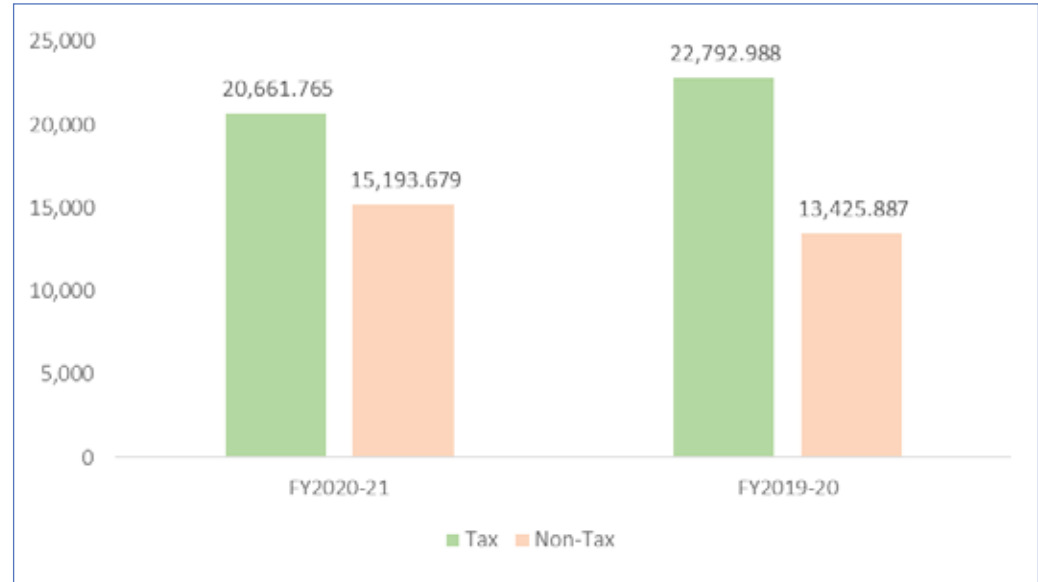
TAXES

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

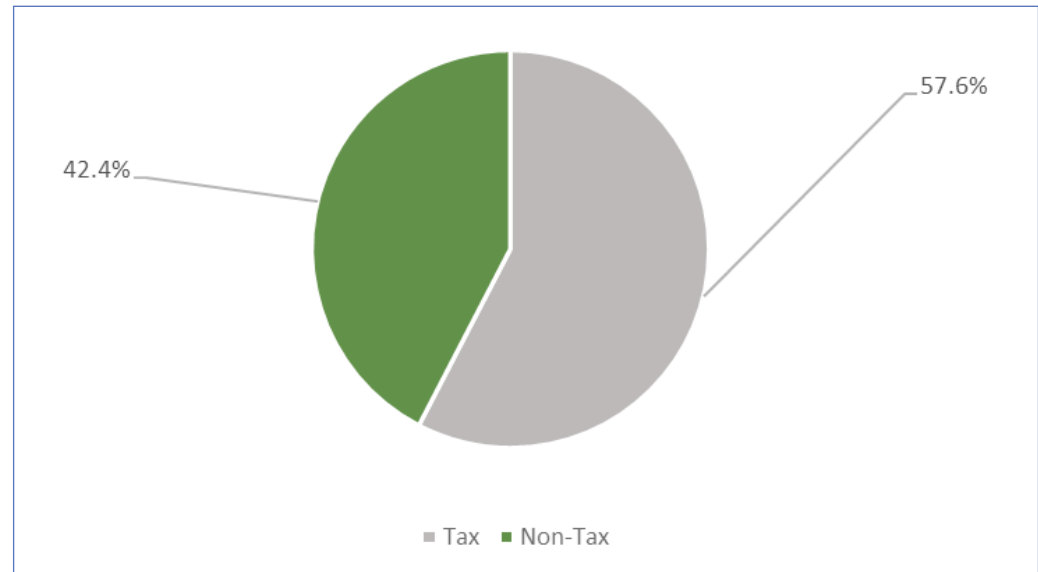
Tax revenue collected in the FY 2020-2021 was Nu. 20,661.765 million, recording a decrease of 9.4 percent as compared to FY 2019-2020 of Nu. 22,792.988 million.

It contributed 57.6 percent to the total revenue.

Comparison of Net Revenue (Nu. In millions)



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



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.

Corporate Income Tax (CIT)

The CIT collection for the fiscal year was Nu. 7,241.533 million which is a decline of 3.6 percent as compared to the previous fiscal year 2019-2020. The decline in CIT collection is attributed to the facilitation provided to the tourism and allied sectors in paying the Corporate Income Tax for the income year 2020 on an instalment basis. The total CIT collection accounted for 20.2 percent of the total revenue. For Druk Holding and Investments, CIT paid Nu. 2,089.356 million.

Business Income Tax (BIT)

During the FY 2020-2021 the BIT collected was Nu. 1,078.543 million which is a decline of 5.3 percent as compared to the previous fiscal year. BIT contributed 3 percent to the total revenue composition. The reduction is due to the general decline in economic activities triggered by the COVID-19 Pandemic.

The year 2020 recorded 10,442 (28.25%) business units, one of the highest thus far, declared non-operational, leading to a drastic fall in business income tax collection.

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



Personal Income Tax (PIT)

The PIT collected was Nu. 1,367.349 million, recording a decrease of 40.3 percent. The decline in PIT collection was due to enhancement in the basic exemption threshold from Nu.200,000 to Nu.300,000 with effect from income year 2020. The reduction is further attributable to an increase in specific exemption under dividend income and enhancement in education expense limit to Nu.350,000 per child under general deductions. On the whole, PIT contributed 3.8 percent to the total revenue collection.

Taxes on Property

Taxes on Property comprise Recurrent Taxes on Immovable Property and Taxes on Capital Transactions.

The revenue collected under Taxes on Property was Nu. 138.915 million with an increase of 410 percent as compared to the previous fiscal year 2019-2020 with the collection of Nu. 27.239 million. This was mainly due to increase in compliance as a result of downward revision of tax rate on transfer of ownership of both Property and Motor Vehicle.

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. 8.976 million, with an increase of 82.1 percent as compared to the previous fiscal year.

Taxes on Capital Transactions

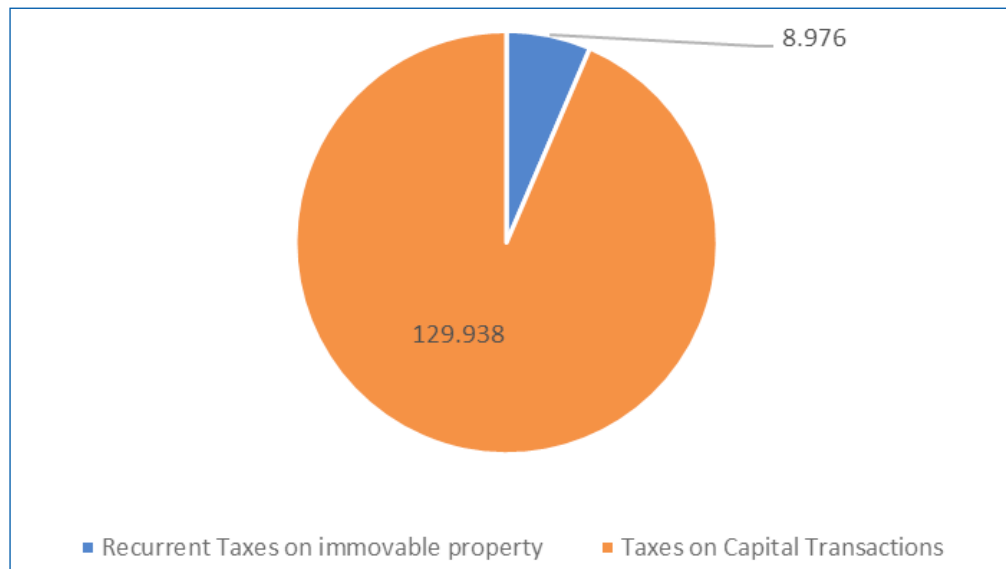
Taxes on Capital Transactions includes, Property Transfer Tax, and Motor Vehicle Ownership Transfer Tax. The revenue under this source was Nu. 129.938 million, with an increase of 482.4 percent as compared to the previous fiscal year and contributing 0.4 percent to total revenue.

Taxes on Goods and Services

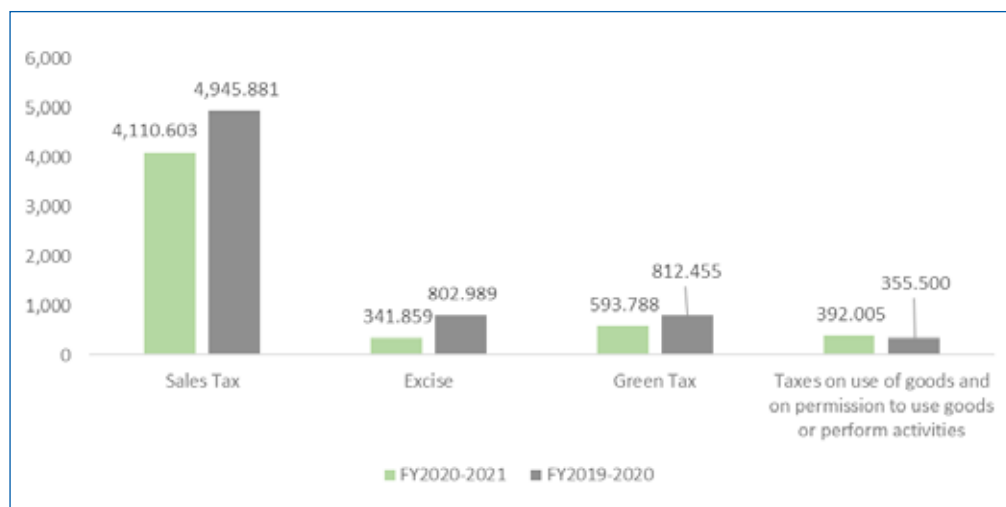
Taxes on Goods and Services comprises Sales Tax, Excise, Green Tax and Taxes on Use of Goods and on Permission to use Goods or Perform Activities.

The revenue collected under Taxes on Goods and Services was Nu. 5,438.2545 million, with a decrease of 21.4

Composition of Taxes on Property (in percent)



Composition of Taxes on Goods and Services (Nu.in millions)



percent as compared to the previous fiscal year. Due to the pandemic, the businesses had been adversely affected. As such, there was a 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 telecom services from January 2020 has also affected the revenue collection.

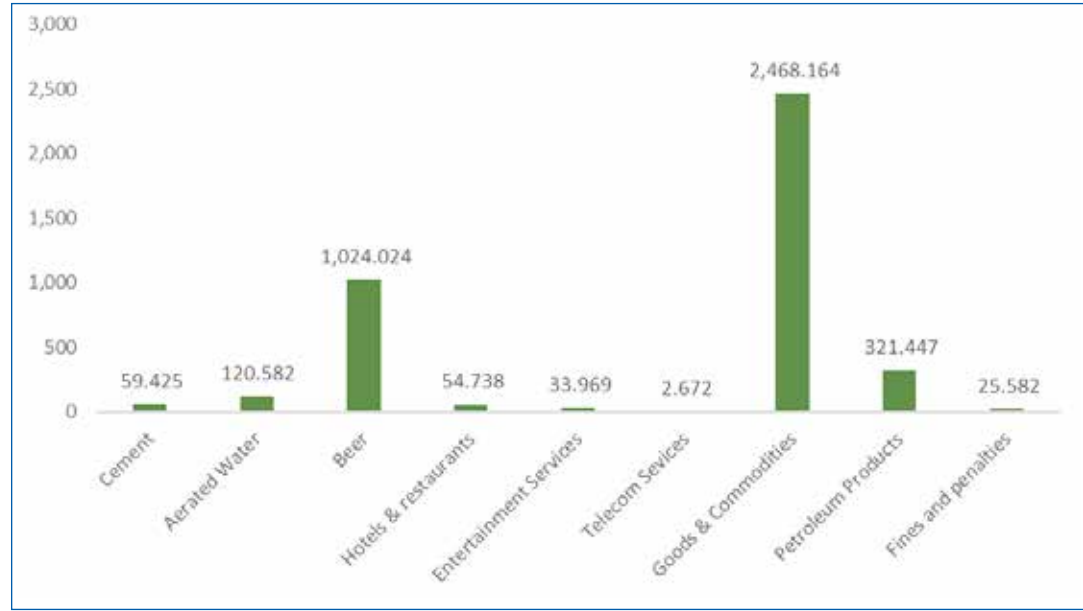
Sales Tax

Sales Tax is 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. 4,110.603 million, with a decrease of 16.9 percent as compared to the previous fiscal year. It contributed 11.5 percent to the total revenue collection; the decrease was mainly from Cement and Telecom Services.

Beer: Sales Tax on Beer decreased by Nu. 413.772 million as compared to the previous fiscal year, with a decrease of 28.8 percent. The decrease could be attributed to a disruption in the supply chain due to the pandemic and frequent movement restrictions imposed at the southern border towns. It contributed 2.9 percent to the total revenue.

Hotels and Restaurants: Under Sales Tax on Hotels and Restaurants the revenue collected was Nu. 54.738

Composition of Sales Tax (Nu.in millions)



million, contributed 0.2 percent to total revenue. It decreased by 87.6 percent as compared to last fiscal year. Hotel industry was the worst hit sector amongst the business sectors due to the surge of pandemic and therefore, huge decrease in revenue collection.

Telecom Services: Collection under Telecom services during the fiscal year was Nu. 2.672 million with a drastic decrease from Nu. 322.784 million, with a decrease of 99.2 percent as compared to last fiscal year. The decrease in revenue from this sector is attributed to granting of exemption on Telecom Services.

Goods and Commodities: Collection of Sales Tax on Goods and Commodities was Nu. 2,468.164 million, with an increase of 11.6 percent. It contributed 6.9 percent to the total revenue contribution.

Petroleum Products: Sales Tax on Petroleum collected was Nu. 321.447 million, and the increase was by 8.6 percent. While the volume of import of petroleum products witnessed a

decreasing trend, increase of sales tax collection can be attributed to the global increase of price on petroleum products.

Excise

Excise duty is a domestic levy collected from the Army Welfare Project Limited. Domestic excise duty collected was Nu. 341.859 million with a decrease of 57.4 percent as compared to the previous fiscal year. The decrease was mainly due to pandemic. Further, due to international border closures, the export has decreased.

During the fiscal year 2019-2020 there was collection from the Excise Duty Refund of Nu. 123.339 million, which was a balance collection from the previous fiscal year.

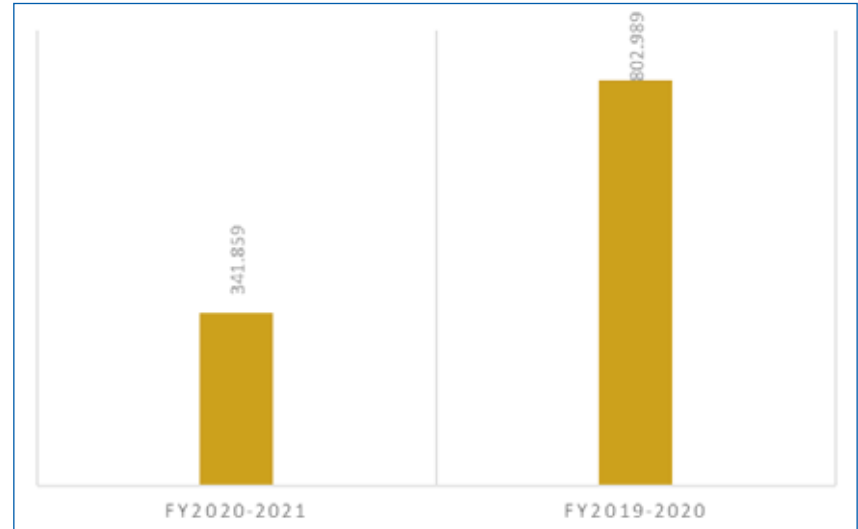
Green Tax

The Green Tax consists of collections from Motor Vehicle and Fuel. The Green Tax collected for the fiscal year was Nu. 593.788 million, with a decrease of 26.9 percent. The decrease was mainly due to decrease in import of fuel as a result of travel restrictions. It contributed 1.7 percent to the total net revenue.

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 licences, during the fiscal year revenue collected under this head was Nu. 392.005 million which contributes to 1.1 percent of total revenue. There was an increase of 10.3 percent as compared to last fiscal year.

Composition of Excise (Nu. in millions)



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



Taxes on International Trade and Transactions

Taxes on International Trade and Transactions includes customs duty. The collection for customs duty during the fiscal year was Nu. 555.082 million with an increase of 18.6 percent as compared to the previous fiscal year which contributed 1.5 percent of total revenue collection.

Other taxes

Other taxes are passenger service charge, duties, and royalty. The revenue collected under other taxes was Nu. 4,842.090 million with an increase of 9.1 percent and it contributed to 13.5 percent of total revenue.

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. 3.534 million with a decrease of Nu. 108.583 million with 96.8 percent as compared to previous fiscal year this was mainly due to pandemics; there were no international tourist and travel restrictions.

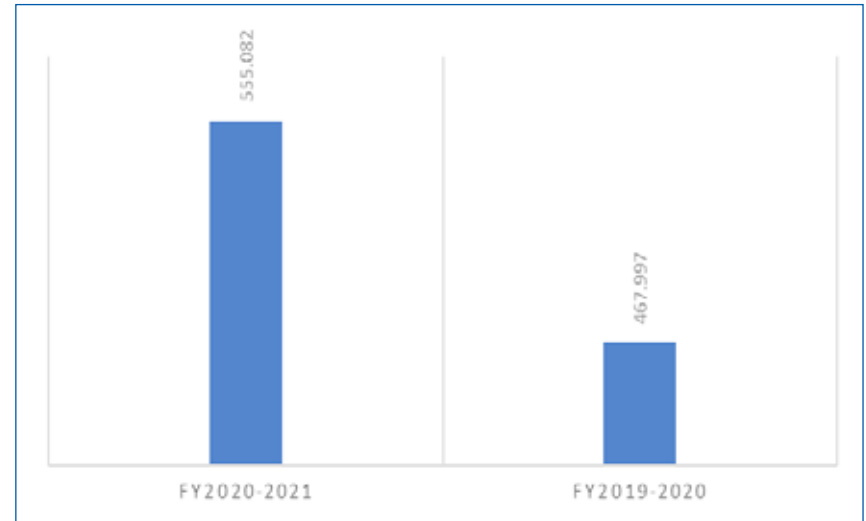
Duties

Duties consist of legal stamp and revenue stamp duty collections. The revenue collected was Nu. 15.797 million with a decrease in collection as compared to the previous fiscal year by 19.4 percent.

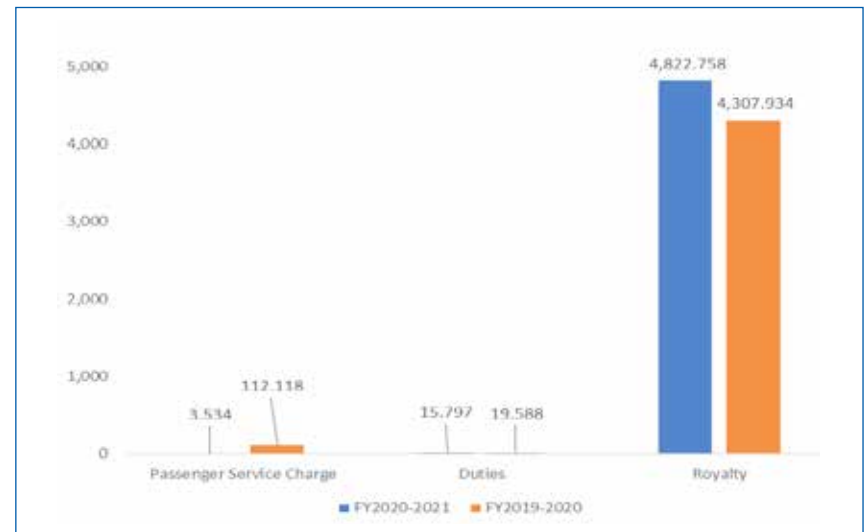
Royalty

The royalty is collected under sustainable development fees, forest products, mines and minerals, hydropower and other royalties. The royalty collected was Nu. 4,822.758 million during the fiscal year 2020-2021 with an increase by 12 percent as compared to the previous fiscal

Composition of Customs Duty collection (Nu. in millions)



Composition of Other taxes (Nu. in millions)



year. This was mainly due to an increase in collection from mines and minerals and hydropower royalty by 130.1 percent and 44.6 percent respectively.

There was no collection from Sustainable Development Fees during the fiscal year as there was no tourism related activities unlike in the last fiscal year where there was a collection of Nu. 1,108.213 million under this account head.

OTHER REVENUE

Other revenue consists of Property Income and Health Contribution. During the fiscal year 2020-2021 Nu. 14,039.480 million was collected as other revenue, with an increase of 16.9 percent as compared to the previous fiscal year and it contributed 39.2 percent to the total revenue.

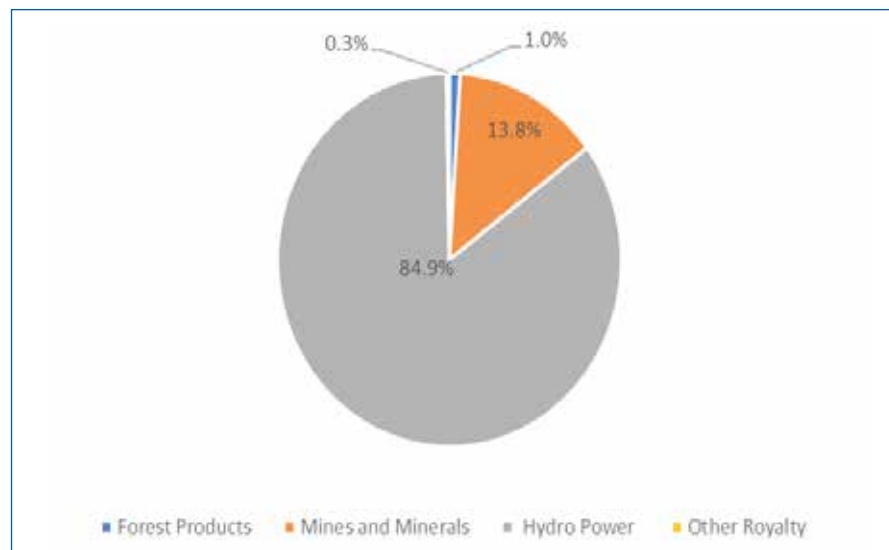
Property Income

Property Income includes Interest Receipts, Dividend, Net Profit Transfer from RMA and MHP and Miscellaneous Rent. The total collection recorded under this source was Nu. 14,025.289 million, with an increase of 16.4 percent as compared to the previous fiscal year. It contributed 39.1 percent to the total revenue.

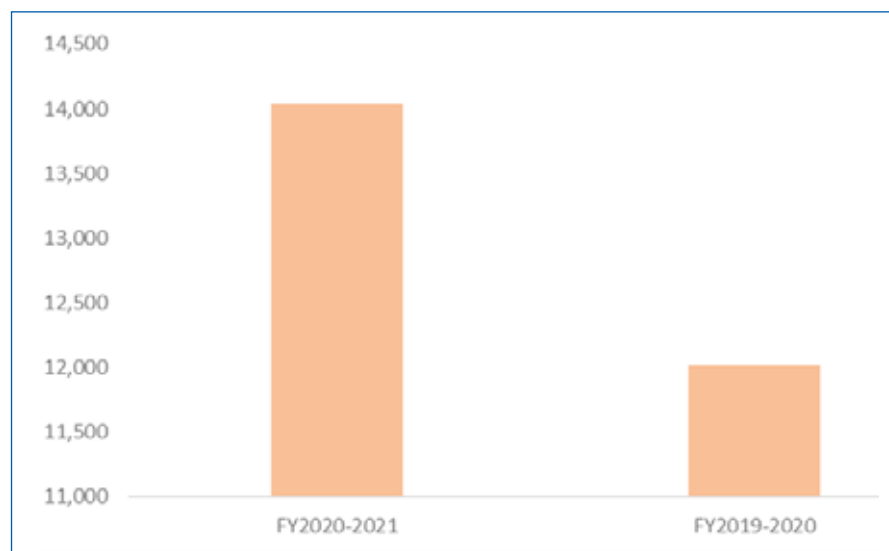
Interest from Corporation

The revenue under this source was Nu. 1,570.640 million in fiscal year 2020-2021, increased by 77 percent by amount of Nu. 683.252 million. It contributes 4.4 percent to the total revenue.

Composition of Royal (in percent)



Composition of Other Revenue (Nu. in millions)



Dividend

The total dividend received was Nu. 3,039.052 million, out of which DHI Dividend was Nu. 3,020.052 million and the dividend from other corporations was Nu.19 million. The overall dividend decreased by 34 percent as compared to last fiscal year mainly due to decrease in dividend from DHI by 33.6 percent as compared to last fiscal year. It contributed to 8.4 percent of total revenue.

Withdrawals from Income of Quasi-corporations

Revenue under this source increased by 30.5 percent to Nu. 9,376.581 million. During the fiscal year 2020-2021 net profit transfer from Mangdechhu Hydro Power increased by 43.9 percent as compared to the previous fiscal year and it contributed 20.6 percent to the total revenue.

Whereas, net profit transfer from the Royal Monetary Authority decreased by 50.5 percent as compared to the previous fiscal year.

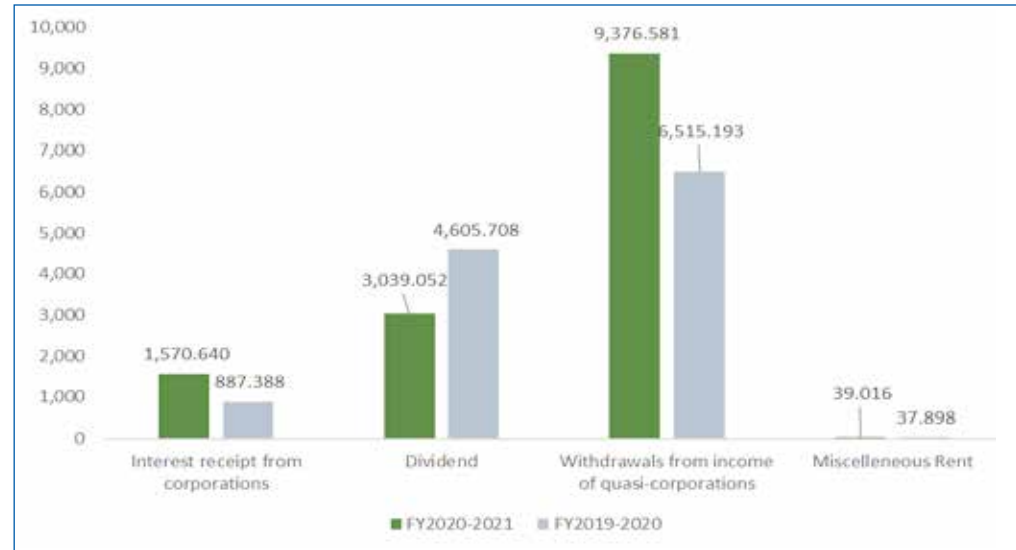
Miscellaneous Rent

The revenue collection in the fiscal year 2020-2021 was Nu. 39.016 million, the collection under this source was increased by 3 percent as compared to the previous fiscal year. It contributed 0.1 percent to total revenue.

Social Contribution

Health Contribution for the fiscal year was Nu. 293.750 million. This amount was reimbursed to the Bhutan Health Trust Fund with the adjustments.

Composition of Property Income (Nu. in millions)



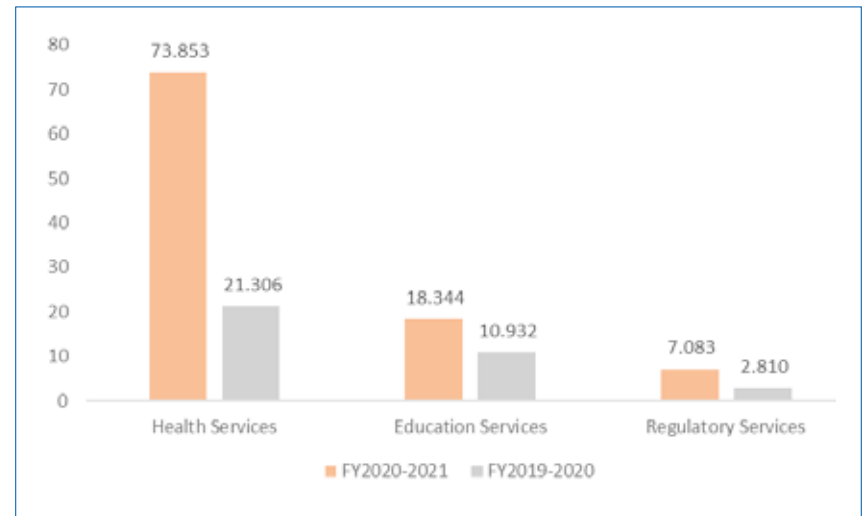
Composition of Current Revenue (Nu. in millions)



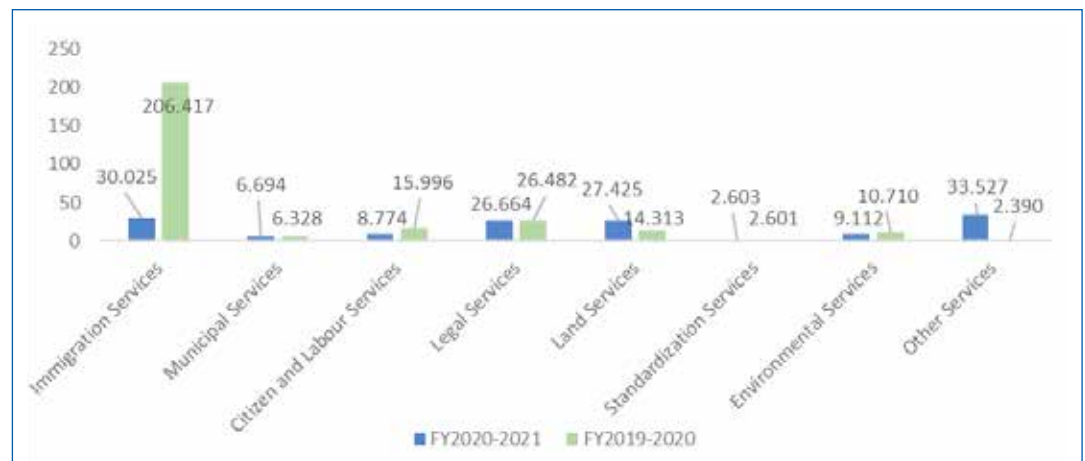
Composition of Economic Services (Nu. in millions)



Composition of Social Services (Nu. in millions)



Composition of General Services (Nu. in millions)



CURRENT REVENUE FROM GOVERNMENT AGENCIES

Overall revenue under this source was Nu. 1,073.245 million which was a decrease of 19.5 percent as compared to the previous fiscal year. It contributed 3 percent to the total revenue.

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

Administrative Fees and Charges

Under this head, it includes Economic Services, Social Services, and General Services; revenue collected under this source was Nu. 764.414 million which was a decrease by 21.5 percent. It contributed to 2.1 percent of total revenue.

Sale of Goods and Commodities

Sale of Goods and Commodities, includes Economic Services, General Services and Miscellaneous Revenue; the collection under this source was Nu. 308.831 million with a decline of 14 percent. It contributed 0.9 percent to the total revenue.

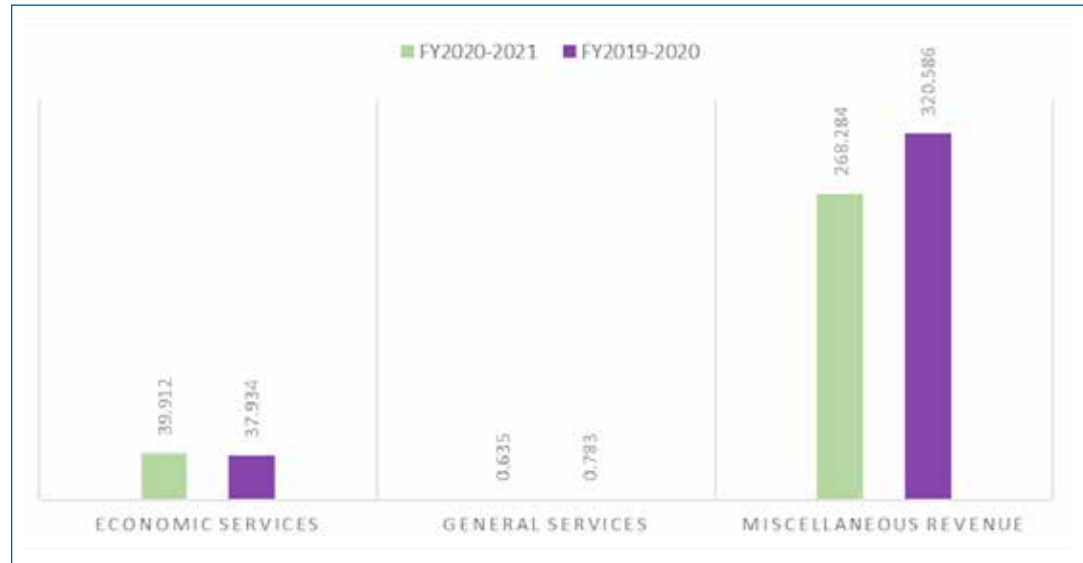
Miscellaneous Revenue decreased by 16.3 percent as compared to the previous fiscal year.

CAPITAL REVENUE FROM GOVERNMENT AGENCIES

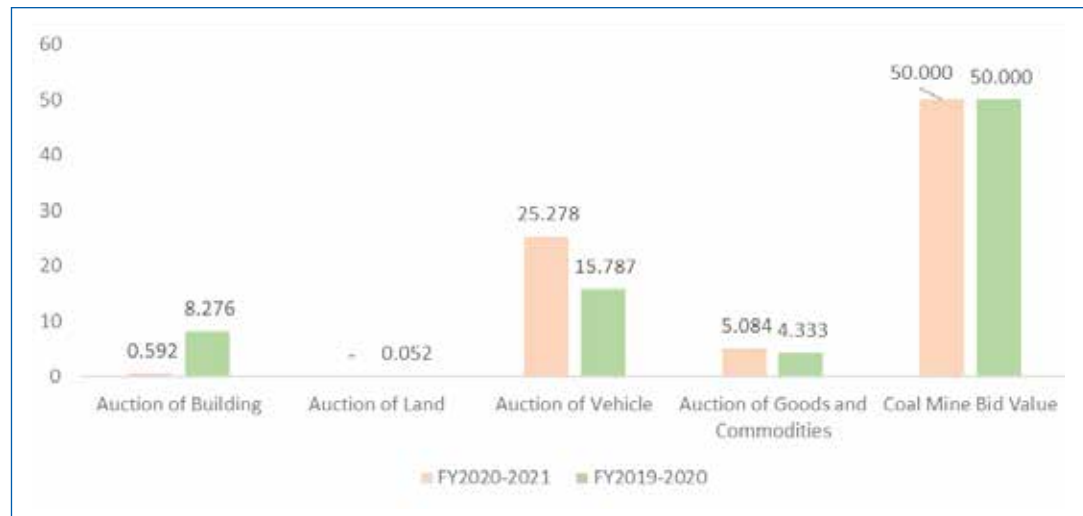
Capital Revenue for the fiscal year 2020-2021 was recorded at Nu. 80.954 million which was an increase of 3.2 percent as compared to the previous fiscal year. Capital Revenue consists of the auction of building, land, vehicle, goods and commodities and coal mine bid value.

The increase was mainly due to auction of vehicles, and goods and commodities. The Capital Revenue contributed 0.2 percent to total revenue.

Sale of Goods and Commodities (Nu. in millions)



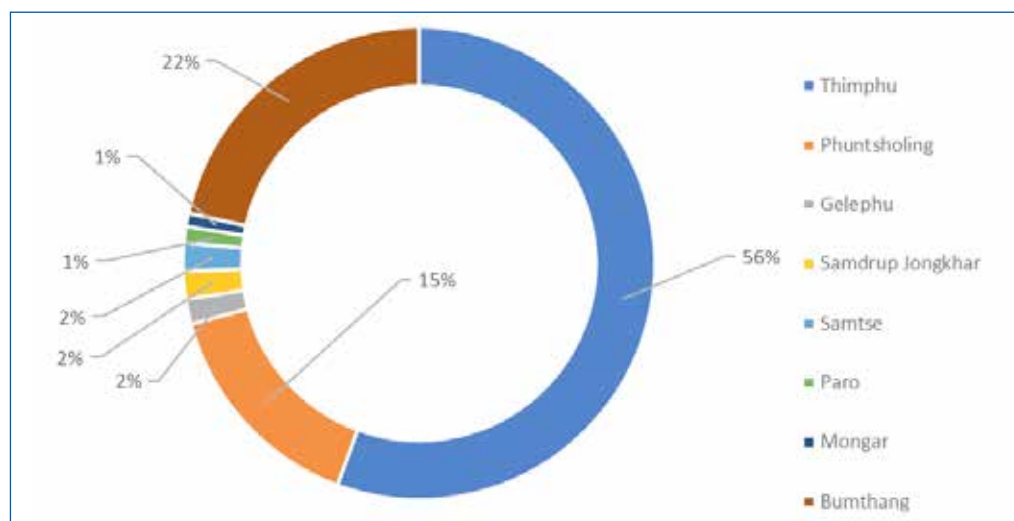
Composition of Capital Revenue (Nu. in millions)



TAX EXPENDITURE

The Tax foregone in the year 2020 was estimated at Nu. 5,010.062 million.

For the Income Year 2020, the total tax expenditure from exempted business units and from units on tax holiday stood at Nu. 67.08 million. A total of 10,732 business entities were either exempted from tax or under tax holiday. Section 11, chapter 2 of Fiscal Incentives Act of Bhutan 2017 exempts income tax to small and micro businesses located in the rural areas. The incentive was granted in the year 2017 and was further extended till 2024 in the Third Session of the Third Parliament. The incentive is provided primarily to promote the growth and development of the economic opportunities, livelihood and employment opportunities in rural areas. In the income year 2020, Nu. 34.70 million from 10,571 small and micro business units in rural areas beyond the Thromde and Dzongkhag Municipal boundary have been exempted. Gelephu region saw the maximum number of units falling under the tax-exempted bracket, recording 1939 units forgoing Nu. 7.88 million business income tax while the Bumthang region had the lowest number of exempted units at 543 units. The Royal Government with an objective to stimulate private sector growth, to generate employment and attract foreign investments has formulated various fiscal incentives. The Fiscal Incentives Act of Bhutan 2017 was targeted to promote thrust sectors such as education, tourism, ICT, manufacturing, CSI's for balanced economic growth. As of 31st July 2021, there are 161 business units from various sectors availing tax holiday as per Fiscal Incentives Act of Bhutan



2017 thereby recording a tax expenditure of Nu. 32.38 million under direct tax. RRCO Thimphu alone has 87 business entities availing tax holidays forgoing Nu. 21.37 million of tax followed by RRCO Paro with 24 units forgoing 6.25 million in income tax. This is mainly because the Thimphu and Paro region has most of the high-end hotels and education sectors which are on tax holiday. On the other hand, Bumthang and Samtse region has 5 and 2 units respectively on tax holiday but the taxes forgone from those units are nil as businesses have declared loss.

(Nu.in millions)

For the Year 2020	Revenue Foregone
CIT/BIT	67.080
Customs Duty	2,858.399
Sales Tax	2,076.834
Green Tax	7.748
Total	5,010.062

REGIONAL REVENUE COLLECTION

Regional Revenue and Customs Office (RRCO) Thimphu region contributes to the major revenue collection of 55.6 percent, followed by Bumthang of 21.6 percent, this was mainly due to profit transfer from Mangdechu under Bumthang RRCO, then Phuntsholing with 15.2 percent. Samdrup Jongkhar, Samtse, Paro, Gelephu and Mongar contributed to 1.9 percent, 1.9 percent, 1.1 percent, 17 percent and 0.9 percent respectively.

(Nu.in millions)

Region	Source of Revenue	FY 2020-2021	FY 2019-2020	Collection compared to 2019-2020 +/- (-)	
		Gross	Gross	Nu.	%
Thimphu	Tax	13,220.051	13,632.615	(412.564)	-3.0%
	Non-Tax	7,174.519	9,745.365	(2,570.846)	-26.4%
Phuntsholing	Tax	5,206.860	6,439.143	(1,232.284)	-19.1%
	Non-Tax	380.615	496.373	(115.758)	-23.3%
Gelephu	Tax	503.501	437.563	65.938	15.1%
	Non-Tax	122.736	127.584	(4.848)	-3.8%
Samdrup Jongkhar	Tax	570.373	815.031	(244.657)	-30.0%
	Non-Tax	131.658	138.088	(6.430)	-4.7%
Samtse	Tax	611.098	807.329	(196.231)	-24.3%
	Non-Tax	85.780	76.686	9.094	11.9%
Paro	Tax	346.447	718.598	(372.150)	-51.8%
	Non-Tax	65.175	109.901	(44.725)	-40.7%
Mongar	Tax	229.401	267.114	(37.713)	-14.1%
	Non-Tax	99.964	82.390	17.575	21.3%
Bumthang	Tax	498.481	191.340	307.142	160.5%
	Non-Tax	7,414.697	3,543.489	3,871.208	109.2%
	TOTAL	36,661.358	37,628.608	(967.250)	76.8%

NATIONAL REVENUE STATISTICS FY 2020-2021

Annexure I

		FY 2020-2021			FY 2019-2020			Nu. in million		
	Source of Revenue	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	10=9 of 511
	Revenue	36,661.358	805.913	35,855.445	37,058.258	839.382	36,218.876	(363.431)	-1.0%	100.0%
A	Taxes	21,186.213	524.448	20,661.765	23,308.732	515.744	22,792.988	(2,131.223)	-9.4%	57.6%
1	Taxes on Income, Profits and Capital Gains	10,138.633	451.208	9,687.425	11,317.161	375.873	10,941.288	(1,253.863)	-11.5%	27.0%
1.1	Corporate Income Tax	7,286.175	44.642	7,241.533	7,700.373	188.693	7,511.681	(270.147)	-3.6%	20.2%
1.2	Business Income Tax	1,089.124	10.582	1,078.543	1,165.674	26.769	1,138.905	(60.362)	-5.3%	3.0%
1.3	Personal Income Tax	1,763.334	395.985	1,367.349	2,451.113	160.411	2,290.702	(923.354)	-40.3%	3.8%
2	Taxes on Property	139.655	0.740	138.915	27.239	-	27.239	111.675	410.0%	0.4%
2.1	Recurrent Taxes on immovable property (Dzongkhag Municipality)	8.977	0.001	8.976	4.930	-	4.930	4.046	82.1%	0.0%
2.1.1	Municipal Land Tax	8.307	0.001	8.306	4.616	-	4.616	3.690	80.0%	0.0%
2.1.2	House Tax	0.514	-	0.514	0.211	-	0.211	0.303	143.8%	0.0%
2.1.3	Underdevelopment Land Tax	0.058	-	0.058	0.089	-	0.089	(0.031)	-35.2%	0.0%
2.1.4	Fines and penalties	0.098	-	0.098	0.014	-	0.014	0.084	584.5%	0.0%
2.2	Taxes on Capital Transactions	130.677	0.739	129.938	22.309	-	22.309	107.629	482.4%	0.4%
2.2.1	Property Transfer Tax/Ownership transfer tax	94.634	0.739	93.895	2.058	-	2.058	91.837	4461.8%	0.3%
2.2.2	Motor Vehicle Ownership Transfer Tax	36.040	-	36.040	20.251	-	20.251	15.789	78.0%	0.1%
2.2.3	Fines and penalties	0.004	-	0.004	-	-	-	0.004	-	0.0%
3	Taxes on Goods and Services	5,475.307	37.052	5,438.255	7,031.494	114.668	6,916.825	(1,478.571)	-21.4%	15.2%
3.1	Sales Tax	4,146.419	35.816	4,110.603	5,024.149	78.267	4,945.881	(835.278)	-16.9%	11.5%
3.1.1	Cement	61.003	1.578	59.425	100.866	3.857	97.010	(37.584)	-38.7%	0.2%
3.1.2	Aerated Water	120.582	-	120.582	85.096	-	85.096	35.485	41.7%	0.3%
3.1.3	Beer	1,025.544	1.520	1,024.024	1,438.339	0.543	1,437.796	(413.772)	-28.8%	2.9%
3.1.4	Hotels & restaurants	54.855	0.118	54.738	439.997	0.001	439.996	(385.258)	-87.6%	0.2%
3.1.5	Entertainment Services	33.969	-	33.969	31.875	-	31.875	2.095	6.6%	0.1%
3.1.6	Telecom Sevices	2.712	0.039	2.672	322.784	-	322.784	(320.112)	-99.2%	0.0%
3.1.7	Goods & Commodities	2,495.399	27.235	2,468.164	2,268.023	56.846	2,211.177	256.988	11.6%	6.9%
3.1.9	Petroleum Products	326.773	5.326	321.447	313.040	17.009	296.031	25.416	8.6%	0.9%

		FY 2020-2021			FY 2019-2020			Nu. in million		
	Source of Revenue	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	10=9 of 511
3.1.10	Fines and penalties	25.582	-	25.582	24.129	0.011	24.118	1.464	6.1%	0.1%
3.2	Excise	341.859	-	341.859	833.579	30.590	802.989	(461.130)	-57.4%	1.0%
3.2.1	Domestic	341.859	-	341.859	710.239	30.590	679.649	(337.791)	-49.7%	1.0%
3.2.3	Excise Duty Refund	-	-	-	123.339	-	123.339	(123.339)	-100.0%	0.0%
3.3	Green Tax	594.899	1.111	593.788	818.215	5.761	812.455	(218.667)	-26.9%	1.7%
3.3.1	Motor Vehicles	301.670	1.111	300.558	416.962	5.761	411.202	(110.644)	-26.9%	0.8%
3.3.2	Fuel	-	-	-	401.253	-	401.253	(108.282)	-27.0%	0.8%
3.3.3	Fines and penalties	0.258	-	0.258	-	-	-	0.258	-	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	392.129	0.124	392.005	355.551	0.051	355.500	36.504	10.3%	1.1%
3.4.1	Motor Vehicle	257.439	0.124	257.315	258.657	0.049	258.608	(1.294)	-0.5%	0.7%
3.4.1.1	Motor Vehicle Registration Fees	37.515	-	37.515	33.982	-	33.982	3.533	10.4%	0.1%
3.4.1.2	Motor Vehicle Renewal Fees	196.169	0.124	196.044	193.504	0.034	193.470	2.574	1.3%	0.5%
3.4.1.3	Fines and penalties	23.755	-	23.755	31.170	0.015	31.155	(7.400)	-23.8%	0.1%
3.4.2	Business and Professional Licenses	134.690	-	134.690	96.894	0.002	96.892	37.798	39.0%	0.4%
4	Taxes on International Trade and Transactions	589.410	34.329	555.082	492.960	24.964	467.997	87.085	18.6%	1.5%
4.1	Customs and Other Import Duties	589.410	34.329	555.082	492.960	24.964	467.997	87.085	18.6%	1.5%
4.1.1	Customs Duty on Goods and Commodities	589.410	34.329	555.082	492.960	24.964	467.997	87.085	18.6%	1.5%
5	Other Taxes	4,843.209	1.119	4,842.090	4,439.879	0.239	4,439.639	402.451	9.1%	13.5%
5.1	Passenger Service Charge	3.534	-	3.534	112.118	-	112.118	(108.583)	-96.8%	0.0%
5.2	Duties	16.908	1.111	15.797	19.588	-	19.588	(3.791)	-19.4%	0.0%
5.2.1	Legal Stamp Duty	15.272	1.111	14.161	13.057	-	13.057	1.104	8.5%	0.0%
5.2.2	Revenue Stamp Duty	1.636	-	1.636	6.530	-	6.530	(4.894)	-75.0%	0.0%
5.3	Royalty	4,822.766	0.008	4,822.758	4,308.173	0.239	4,307.934	514.824	12.0%	13.5%
5.3.1	Sustainable Development Fee (Tourism)	-	-	-	1,108.213	-	1,108.213	(1,108.213)	-100.0%	0.0%
5.3.2	Forest Products	48.500	0.008	48.492	74.131	0.239	73.891	(25.399)	-34.4%	0.1%
5.3.3	Mines and Minerals	663.986	-	663.986	288.543	-	288.543	375.444	130.1%	1.9%
5.3.4	Hydro Power	4,096.765	-	4,096.765	2,833.254	-	2,833.254	1,263.511	44.6%	11.4%
5.3.5	Other Royalty	13.515	-	13.515	4.033	-	4.033	9.482	235.1%	0.0%
B	Other Revenue	14,319.039	279.558	14,039.480	12,333.808	319.712	12,014.096	2,025.384	16.9%	39.2%
1	Property Income	14,025.289	-	14,025.289	12,046.187	-	12,046.187	1,979.102	16.4%	39.1%

	Source of Revenue	FY 2020-2021			FY 2019-2020			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	10=9 of 511
1.1	Interest receipt from corporations	1,570.640	-	1,570.640	887.388	-	887.388	683.252	77.0%	4.4%
1.2	Dividend	3,039.052	-	3,039.052	4,605.708	-	4,605.708	(1,566.657)	-34.0%	8.5%
1.2.1	DHI	3,020.052	-	3,020.052	4,550.883	-	4,550.883	(1,530.832)	-33.6%	8.4%
1.2.2	Others	19.000	-	19.000	54.825	-	54.825	(35.825)	-65.3%	0.1%
1.3	Withdrawals from income of quasi-corporations	9,376.581	-	9,376.581	6,515.193	-	6,515.193	2,861.388	43.9%	26.2%
1.3.1	Net Surplus Transfers from RMA	2,001.000	-	2,001.000	3,011.435	-	3,011.435	(1,010.435)	-33.6%	5.6%
1.3.2	Mangdechhu Hydro Power	7,375.581	-	7,375.581	3,503.758	-	3,503.758	3,871.823	110.5%	20.6%
1.4	Miscellaneous Rent	39.016	-	39.016	37.898	-	37.898	1.119	3.0%	0.1%
1.4.1	Mineral rent	37.787	-	37.787	36.571	-	36.571	1.216	3.3%	0.1%
1.4.2	Surface rent	0.893	-	0.893	1.035	-	1.035	(0.142)	-13.7%	0.0%
1.4.3	Fines and penalties	0.336	-	0.336	0.292	-	0.292	0.044	15.1%	0.0%
2	Social Contributions	293.750	279.558	14.192	287.621	319.712	(32.091)	46.282	-144.2%	0.0%
2.1	Health Contribution	293.750	279.558	14.192	287.621	319.712	(32.091)	46.282	-144.2%	0.0%
C	Current Revenue from Government Agencies	1,074.676	1.432	1,073.245	1,334.693	1.350	1,333.344	(260.099)	-19.5%	3.0%
1	Administrative Fees & Charges	765.040	0.626	764.414	974.411	0.370	974.040	(209.626)	-21.5%	2.1%
1.1	Economic Services	520.564	0.253	520.311	653.816	0.061	653.756	(133.444)	-20.4%	1.5%
1.1.1	Agriculture, Live Stock and Forest	56.020	0.004	56.016	162.681	0.004	162.677	(106.661)	-65.6%	0.2%
1.1.2	Geological Services	14.758	-	14.758	4.237	-	4.237	10.520	248.3%	0.0%
1.1.3	Corporate Services	2.464	0.000	2.463	3.040	-	3.040	(0.576)	-19.0%	0.0%
1.1.4	Transportation	279.290	0.249	279.041	208.635	0.014	208.621	70.420	33.8%	0.8%
1.1.5	Customs,Excise and National Property	133.819	-	133.819	243.631	0.021	243.610	(109.791)	-45.1%	0.4%
1.1.6	Information and Media	20.095	-	20.095	16.983	-	16.983	3.112	18.3%	0.1%
1.1.7	Tourism	0.461	-	0.461	1.017	-	1.017	(0.556)	-54.7%	0.0%
1.1.8	Construction	13.659	-	13.659	13.592	0.022	13.570	0.088	0.7%	0.0%
1.2	Social Services	99.280	-	99.280	35.150	0.102	35.048	64.232	183.3%	0.3%
1.2.1	Health Services	73.853	-	73.853	21.408	0.102	21.306	52.547	246.6%	0.2%
1.2.2	Education Services	18.344	-	18.344	10.932	-	10.932	7.411	67.8%	0.1%
1.2.3	Regulatory Services	7.083	-	7.083	2.810	-	2.810	4.273	152.1%	0.0%
1.3	General Services	145.196	0.373	144.823	285.444	0.208	285.236	(140.413)	-49.2%	0.4%
1.3.1	Immigration Services	30.032	0.008	30.025	206.462	0.045	206.417	(176.392)	-85.5%	0.1%

	Source of Revenue	FY 2020-2021			FY 2019-2020			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	10=9 of 511
1.3.2	Municipal Services	6.694	-	6.694	6.328	-	6.328	0.366	5.8%	0.0%
1.3.3	Citizen and Labour Services	8.774	-	8.774	16.006	0.010	15.996	(7.222)	-45.2%	0.0%
1.3.4	Legal Services	26.664	-	26.664	26.632	0.150	26.482	0.182	0.7%	0.1%
1.3.5	Land Services	27.790	0.366	27.425	14.313	-	14.313	13.112	91.6%	0.1%
1.3.6	Standardization Services	2.603	-	2.603	2.601	-	2.601	0.002	0.1%	0.0%
1.3.7	Environmental Services	9.112	-	9.112	10.712	0.003	10.710	(1.598)	-14.9%	0.0%
1.3.8	Other Services	33.527	-	33.527	2.390	-	2.390	31.137	1303.0%	0.1%
2	Sale of Goods and Commodities	309.636	0.805	308.831	360.283	0.979	359.303	(50.473)	-14.0%	0.9%
2.1	Economic Services	39.912	-	39.912	37.934	-	37.934	1.977	5.2%	0.1%
2.1.1	Sale of Live Stocks	19.080	-	19.080	14.892	-	14.892	4.188	28.1%	0.1%
2.1.2	Sale of Farm Produce	1.199	-	1.199	1.667	-	1.667	(0.468)	-28.1%	0.0%
2.1.3	Sale of Poultry and Poultry Products	14.334	-	14.334	14.859	-	14.859	(0.524)	-3.5%	0.0%
2.1.4	Sale of Dairy Products	3.772	-	3.772	5.039	-	5.039	(1.267)	-25.1%	0.0%
2.1.5	Other Sales	1.526	-	1.526	1.478	-	1.478	0.048	3.3%	0.0%
2.2	General Services	0.635	-	0.635	0.783	-	0.783	(0.148)	-18.9%	0.0%
2.2.1	Auction of Farm Produced on Government Land	0.635	-	0.635	0.783	-	0.783	(0.148)	-18.9%	0.0%
2.2.2	Others	-	-	-	-	-	-	-	-	0.0%
2.3	Miscellaneous Revenue	269.089	0.805	268.284	321.565	0.979	320.586	(52.302)	-16.3%	0.7%
2.3.1	Rent from Buildings/Workshops/Plots	128.062	0.805	127.257	125.215	-	125.215	2.041	1.6%	0.4%
2.3.2	Tender Document Sale	0.898	-	0.898	1.017	-	1.017	(0.119)	-11.7%	0.0%
2.3.3	Lease Rent	48.238	-	48.238	47.144	-	47.144	1.094	2.3%	0.1%
2.3.4	Forfeiture of Security Deposit	1.351	-	1.351	3.906	-	3.906	(2.556)	-65.4%	0.0%
2.3.5	Liquidated Damages	46.758	-	46.758	65.302	-	65.302	(18.544)	-28.4%	0.1%
2.3.6	Books and Periodical Sales	0.004	-	0.004	0.057	-	0.057	(0.052)	-92.5%	0.0%
2.3.7	Audit Recovery Account	24.156	-	24.156	62.043	-	62.043	(37.887)	-61.1%	0.1%
2.3.8	VAT Refund	-	-	-	0.876	-	0.876	(0.876)	-100.0%	0.0%
2.3.9	Annual CSO Registraion Fees	0.186	-	0.186	0.122	-	0.122	0.064	52.7%	0.0%
2.3.10	Demurrage Charges	2.194	-	2.194	-	-	-	2.194	-	0.0%
2.3.11	Development Fee	4.679	-	4.679	-	-	-	4.679	-	0.0%
2.3.12	Warehouse Charges	0.130	-	0.130	-	-	-	0.130	-	0.0%

	Source of Revenue	FY 2020-2021			FY 2019-2020			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	10=9 of 511
2.3.13	Compensation	0.045	-	0.045	-	-	-	0.045	-	0.0%
2.3.14	Sales of Leftover Grocery Items	5.497	-	5.497	-	-	-	5.497	0.0%	0.0%
2.3.15	Other Miscellaneous Receipts	2.249	-	2.249	1.283	-	1.283	0.967	75.4%	0.0%
2.3.16	Other Outstanding Dues & Recoveries	4.569	-	4.569	1.387	0.979	0.408	4.161	1019.6%	0.0%
2.3.17	LPG Card Cost - Lost Replacement	0.003	-	0.003	0.003	-	0.003	(0.000)	-10.3%	0.0%
2.3.18	Fines & Penalties	0.069	-	0.069	13.210	-	13.210	(13.140)	-99.5%	0.0%
D	Capital Revenue from Government Agencies	81.430	0.476	80.954	81.024	2.577	78.448	2.506	3.2%	0.2%
1	Capital Receipts	81.430	0.476	80.954	81.024	2.577	78.448	2.506	3.2%	0.2%
1.1	Economic Services	81.430	0.476	80.954	81.024	2.577	78.448	2.506	3.2%	0.2%
1.1.1	Auction of Building	0.592	-	0.592	8.276	-	8.276	(7.683)	-92.8%	0.0%
1.1.2	Auction of Land	-	-	-	0.052	-	0.052	(0.052)	-100.0%	0.0%
1.1.3	Auction of Vehicle	25.754	0.476	25.278	18.364	2.577	15.787	9.490	60.1%	0.1%
1.1.4	Auction of Goods and Commodities	5.084	-	5.084	4.333	-	4.333	0.752	17.3%	0.0%
1.1.5	Coal Mine Bid Value	50.000	-	50.000	50.000	-	50.000	-	-	0.1%

REGIONAL REVENUE STATISTICS 2020-2021

Regional Revenue & Customs Office BUMTHANG

Source of Revenue		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
1	Revenue	7,913.179	3,734.829	4,178.350	111.9%
A	Taxes	498.481	191.340	307.142	160.5%
1	Taxes on Income, Profits and Capital Gains	105.691	145.305	(39.614)	-27.3%
1.1	Corporate Income Tax	39.171	44.042	(4.871)	-11.1%
1.1.1	Corporate Income Tax	-	-	-	-
1.1.2	TDS	37.812	43.359	(5.547)	-12.8%
1.1.3	Fines & penalties	1.358	0.682	0.676	99.1%
1.2	Business Income Tax	27.139	20.291	6.849	33.8%
1.2.1	Business Income tax	10.384	7.130	3.254	45.6%
1.2.2	TDS	16.356	12.948	3.408	26.3%
1.2.3	Fines & penalties	0.399	0.213	0.186	87.3%
1.3	Personal Income Tax	39.381	80.972	(41.592)	-51.4%
1.3.1	PIT	0.875	3.754	(2.879)	-76.7%
1.3.2	TDS	38.430	77.022	(38.592)	-50.1%
1.3.3	Fines & penalties	0.075	0.196	(0.120)	-61.4%
2	Taxes on Property	14.743	0.450	14.293	3173.4%
2.1	Recurrent Taxes on immovable property	0.176	0.266	(0.091)	-34.0%
2.2	Taxes on Financial and Capital Transactions	14.567	0.184	14.383	7821.1%
3	Taxes on Goods and Services	25.879	28.510	(2.631)	-9.2%
3.1	Sales Tax	8.197	13.551	(5.354)	-39.5%
3.1.1	Beer	0.960	1.409	(0.449)	-31.9%
3.1.2	Hotels & Restaurants	3.050	9.926	(6.876)	-69.3%
3.1.3	Entertainment Service	2.195	1.965	0.231	11.7%
3.1.4	Goods & commodities	1.703	-	1.703	-
3.1.5	Fines & penalties	0.289	0.251	0.038	15.1%
3.2	Excise	0.025	0.043	(0.018)	-41.5%
3.2.1	Distillery Products	0.025	0.043	(0.018)	-41.5%
3.3	Green Tax	1.760	-	1.760	0.0%

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Gross	Nu.	%
3.3.1	Vehicle	1.760	-	1.760	0.0%
3.4	Customs Duty	1.570	-	1.570	0.0%
3.5	Taxes on use of goods and on permission to use goods or perform activities	14.327	14.916	(0.589)	-3.9%
3.5.1	Motor Vehicle	13.485	11.087	2.398	21.6%
3.5.1.1	Motor Vehicle Registration Fees	0.423	0.234	0.189	80.8%
3.5.1.2	Motor Vehicle Renewal Fees	11.757	9.575	2.182	22.8%
3.5.1.3	Fines & penalties	1.306	1.279	0.027	2.1%
3.5.2	Business and Professional Licenses	0.842	3.829	(2.987)	-78.0%
4	Other Taxes	352.169	17.075	335.094	1962.5%
4.1	Royalty	352.169	17.075	335.094	1962.5%
4.1.1	Forest Products	10.334	16.984	(6.650)	-39.2%
4.1.2	Mines and Minerals	0.148	0.091	0.057	62.8%
4.1.3	Hydropower	341.687	-	341.687	-
B	Other Revenue	7,389.282	3,518.535	3,870.746	110.0%
1	Property Income	7,375.581	3,503.805	3,871.776	110.5%
1.1	Net Profit Transfers	7,375.581	3,503.758	3,871.823	110.5%
1.1.1	Mangdechhu Hydroelectric Project Authority	7,375.581	3,503.758	3,871.823	110.5%
1.2	Miscellaneous Rent	0.047	0.047	0.000	0.0%
1.2.1	Rental Income from mines	0.047	0.047	0.000	0.0%
2	Social Contributions	13.654	14.730	(1.077)	-7.3%
2.1	Health Contribution	13.654	14.730	(1.077)	-7.3%
C	Current Revenue from Government Agencies	25.416	24.954	0.462	1.8%
1	Administrative Fees & Charges	9.504	9.915	(0.411)	-4.2%
1.1	Economic Services	5.553	6.429	(0.875)	-13.6%
1.1.1	Agriculture, Live Stock and Forest	2.186	3.084	(0.899)	-29.1%
1.1.2	Transportation	2.533	2.430	0.103	4.2%
1.1.3	Customs,Excise and National Property	0.453	0.266	0.188	70.6%
1.1.4	Information and Media	0.177	0.211	(0.035)	-16.4%
1.1.5	Construction	0.204	0.437	(0.233)	-53.3%
1.2	Social Services	0.592	0.373	0.219	58.7%
1.2.1	Health Services	0.198	0.210	(0.012)	-5.7%
1.2.2	Education Services	0.382	0.157	0.225	143.1%

Source of Revenue		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
1.2.3	Regulatory Services	0.012	0.006	0.006	113.5%
1.3	General Services	3.358	3.114	0.245	7.9%
1.3.1	Municipal Services	0.191	0.074	0.117	157.0%
1.3.2	Citizen and Labour Services	0.161	0.968	(0.807)	-83.4%
1.3.3	Legal Services	1.375	1.199	0.177	14.7%
1.3.4	Land Services	0.970	0.517	0.453	87.6%
1.3.5	Environmental Services	0.661	0.355	0.305	86.0%
1.3.6	Other Services	-	-	-	0.0%
2	Sale of Goods and Commodities	15.912	15.039	0.873	5.8%
2.1	Economic Services	0.348	0.320	0.028	8.7%
2.1.1	Sale of Live Stocks	0.049	0.242	(0.193)	-79.8%
2.1.2	Sale of Dairy Products	0.299	0.038	0.261	686.0%
2.1.3	Sale of Farm Produce	-	0.040	(0.040)	-100.0%
2.2	Miscellaneous and Unidentified Revenue	15.564	14.719	0.845	5.7%
2.1	Across All Services	15.564	14.719	0.845	5.7%

Regional Revenue & Customs Office GELEPHU

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Gross	Nu.	%
1	Revenue	626.238	565.147	61.091	10.8%
A	Taxes	503.501	437.563	65.938	15.1%
1	Taxes on Income, Profits and Capital Gains	176.135	236.623	(60.488)	-25.6%
1.1	Corporate Income Tax	24.422	38.830	(14.408)	-37.1%
1.1.1	Corporate Income Tax	2.864	0.749	2.116	282.5%
1.1.2	TDS	21.241	37.626	(16.385)	-43.5%
1.1.3	Fines & penalties	0.317	0.456	(0.139)	-30.5%
1.2	Business Income Tax	68.572	51.484	17.088	33.2%
1.2.1	Business Income Tax	26.209	18.049	8.160	45.2%
1.2.2	TDS	39.428	32.006	7.422	23.2%
1.2.3	Fines & penalties	2.935	1.429	1.506	105.4%
1.3	Personal Income Tax	83.141	146.309	(63.168)	-43.2%
1.3.1	PIT	4.642	10.184	(5.542)	-54.4%
1.3.2	TDS	77.741	135.582	(57.841)	-42.7%
1.3.3	Fines and Penalties	0.758	0.543	0.215	39.6%
2	Taxes on Property	17.658	2.410	15.249	632.8%
2.1	Recurrent Taxes on immovable property	0.856	0.823	0.033	4.0%
2.2	Taxes on Financial and Capital Transactions	16.803	1.587	15.216	958.8%
3	Taxes on Goods and Services	304.663	189.452	115.210	60.8%
3.1	Sales Tax	209.833	101.057	108.776	107.6%
3.1.1	Beer	-	0.002	(0.002)	-100.0%
3.1.2	Aearted Water	0.028	-	0.028	0.0%
3.1.3	Hotels & Restaurants	1.301	2.226	(0.924)	-41.5%
3.1.4	Entertainment Services	1.875	1.612	0.263	16.3%
3.1.5	Goods & Commodities	145.246	39.007	106.239	272.4%
3.1.6	Petroleum Products	61.152	58.084	3.068	5.3%
3.1.7	Fines & penalties	0.230	0.125	0.105	84.1%
3.2	Excise	-	-	-	0.0%
3.2.1	Distillery Products	-	-	-	0.0%
3.3	Green Tax	58.608	57.544	1.064	1.8%

Source of Revenue		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
3.3.1	Motor Vehicle	-	0.148	(0.148)	-100.0%
3.3.2	Fuel	58.607	57.396	1.211	2.1%
3.3.3	Fines and Penalties	0.000	-	0.000	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	36.222	30.852	5.370	17.4%
3.4.1	Motor Vehicle	26.469	23.448	3.021	12.9%
3.4.1.1	Motor Vehicle Registration Fees	18.300	16.453	1.847	11.2%
3.4.1.2	Motor Vehicle Renewal Fees	7.136	5.818	1.318	22.7%
3.4.1.3	Fines & penalties	1.034	1.178	(0.144)	-12.2%
3.4.2	Business and Professional Licenses	9.753	7.403	2.350	31.7%
4	Taxes on International Trade and Transactions	0.014	0.368	(0.355)	-96.3%
4.1	Customs and Other Import Duties	0.014	0.368	(0.355)	-96.3%
5	Other Taxes	5.031	8.709	(3.678)	-42.2%
5.1	Royalty	5.031	8.709	(3.678)	-42.2%
5.1.1	Forest Products	5.031	8.709	(3.678)	-42.2%
5.1.2	Mines and Minerals	-	-	-	0.0%
B	Other Revenue	23.456	23.028	0.428	1.9%
1	Property Income	-	-	-	0.0%
1.1	Miscellaneous Rent	-	-	-	0.0%
1.1.1	Rental Income from mines	-	-	-	0.0%
2	Social Contributions	23.456	23.028	0.428	1.9%
2.1	Health Contribution	23.456	23.028	0.428	1.9%
C	Current Revenue from Government Agencies	98.578	104.535	(5.957)	-5.7%
1	Administrative Fees & Charges	56.593	56.730	(0.137)	-0.2%
1.1	Economic Services	32.184	37.351	(5.167)	-13.8%
1.1.1	Agriculture, Live Stock and Forest	6.906	11.658	(4.753)	-40.8%
1.1.2	Geological Services	-	-	-	0.0%
1.1.3	Corporate Services	0.107	0.086	0.022	25.3%
1.1.4	Transportation	23.529	23.258	0.270	1.2%
1.1.5	Customs,Excise and National Property	0.168	0.559	(0.391)	-69.9%
1.1.6	Information and Media	0.399	0.409	(0.009)	-2.3%
1.1.7	Construction	1.075	1.381	(0.306)	-22.1%
1.2	Social Services	12.620	6.317	6.303	99.8%

Source of Revenue		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
1.2.1	Health Services	8.851	5.632	3.219	57.2%
1.2.2	Education Services	0.788	0.675	0.113	16.7%
1.2.3	Regulatory Services	2.981	0.011	2.970	28263.1%
1.3	General Services	11.789	13.062	(1.273)	-9.7%
1.3.1	Immigration Services	2.699	7.111	(4.413)	-62.1%
1.3.2	Municipal Services	0.001	0.008	(0.007)	-88.0%
1.3.3	Citizen and Labour Services	0.456	0.371	0.085	22.9%
1.3.4	Legal Services	4.308	3.032	1.276	42.1%
1.3.5	Land Services	2.540	1.610	0.930	57.7%
1.3.6	Standardization Services	0.127	0.070	0.057	82.1%
1.3.7	Environmental Services	1.658	0.859	0.799	93.0%
1.3.8	Other Services	0.001	-	0.001	0.0%
2	Sale of Goods and Commodities	41.986	47.806	(5.820)	-12.2%
2.1	Economic Services	12.696	13.419	(0.723)	-5.4%
2.1.1	Sale of Live Stocks	6.134	6.051	0.084	1.4%
2.1.2	Sale of Poultry and Poultry Products	6.205	7.217	(1.013)	-14.0%
2.1.3	Sale of Dairy Products	0.067	0.028	0.039	139.6%
2.1.4	Sale of Farm Produce	0.090	0.025	0.065	263.4%
2.1.5	Other Sales	0.200	0.098	0.102	103.6%
2.2	General Services	0.361	0.511	(0.149)	-29.2%
2.2.1	Auction of Farm Produced on Government Land	0.361	0.511	(0.149)	-29.2%
2.2.2	Others	-	-	-	0.0%
2.3	Miscellaneous and Unidentified Revenue	28.928	33.876	(4.947)	-14.6%
2.3.1	Across All Services	28.928	33.876	(4.947)	-14.6%
D	Capital Revenue from Government Agencies	0.702	0.020	0.681	3368.8%
1	Capital Receipts	0.702	0.020	0.681	3368.8%
1.1	Economic Services	0.702	0.020	0.681	3368.8%

Regional Revenue & Customs Office MONGAR

	Source of Revenue	FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
1	Revenue	329.365	349.504	(20.138)	-5.8%
A	Taxes	229.401	267.114	(37.713)	-14.1%
1	Taxes on Income, Profits and Capital Gains	180.319	230.298	(49.978)	-21.7%
1.1	Corporate Income Tax	38.190	38.741	(0.552)	-1.4%
1.1.1	Corporate Income Tax	15.282	25.239	(9.958)	-39.5%
1.1.2	TDS	21.228	13.026	8.202	63.0%
1.1.3	Fines & penalties	1.680	0.476	1.204	252.8%
1.2	Business Income Tax	47.261	46.734	0.527	1.1%
1.2.1	Business Income Tax	16.742	16.421	0.322	2.0%
1.2.2	TDS	28.809	28.940	(0.131)	-0.5%
1.2.3	Fines & penalties	1.709	1.373	0.337	24.5%
1.3	Personal Income Tax	94.869	144.822	(49.953)	-34.5%
1.3.1	PIT	5.353	8.921	(3.568)	-40.0%
1.3.2	TDS	88.753	135.350	(46.597)	-34.4%
1.3.3	Fines & penalties	0.763	0.552	0.211	38.3%
2	Taxes on Property	7.236	3.422	3.814	111.4%
2.1	Recurrent Taxes on immovable property	2.149	1.661	0.488	29.4%
2.2	Taxes on Financial and Capital Transactions	5.087	1.761	3.326	188.8%
3	Taxes on Goods and Services	35.831	27.924	7.907	28.3%
3.1	Sales Tax	5.603	6.662	(1.059)	-15.9%
3.1.1	Hotels & Restaurants	2.077	2.943	(0.866)	-29.4%
3.1.2	Entertainment Services	3.218	3.018	0.200	6.6%
3.1.3	Goods & Commodities	-	0.020	(0.020)	-100.0%
3.1.4	Fines & penalties	0.308	0.680	(0.372)	-54.7%
3.2	Green Tax	0.000	-	0.000	0.0%
3.2.1	Fines & Penalties	0.000	-	0.000	0.0%
3.3	Excise	-	-	-	0.0%
3.3.1	Distillery Products	-	-	-	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	30.228	21.262	8.966	42.2%
3.4.1	Motor Vehicle	24.710	17.367	7.344	42.3%
3.4.1.1	Motor Vehicle Registration Fees	0.742	0.695	0.047	6.8%
3.4.1.2	Motor Vehicle Renewal Fees	21.714	14.726	6.988	47.5%
3.4.1.3	Fines & penalties	2.254	1.946	0.309	15.9%
3.4.2	Business and Professional Licenses	5.518	3.896	1.622	41.6%
4	Other Taxes	6.015	5.470	0.544	10.0%
4.1	Royalty	6.015	5.470	0.544	10.0%
4.1.1	Forest Products	5.699	5.420	0.278	5.1%

	Source of Revenue	FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
4.1.2	Mines and Minerals	0.316	0.050	0.266	531.5%
B	Other Revenue	25.895	25.078	0.817	3.3%
1	Property Income	0.219	0.090	0.129	142.7%
1.1	Miscellaneous Rent	0.219	0.090	0.129	142.7%
1.1.1	Rental Income from mines	0.219	0.090	0.129	142.7%
2	Social Contributions	25.676	24.988	0.688	2.8%
2.1	Health Contribution	25.676	24.988	0.688	2.8%
C	Current Revenue from Government Agencies	74.069	57.086	16.983	29.8%
1	Administrative Fees & Charges	21.364	14.536	6.828	47.0%
1.1	Economic Services	8.791	7.141	1.650	23.1%
1.1.1	Agriculture, Live Stock and Forest	2.823	2.604	0.219	8.4%
1.1.2	Corporate Services	0.177	0.146	0.031	21.4%
1.1.3	Transportation	4.831	3.569	1.262	35.3%
1.1.4	Customs,Excise and National Property	0.016	-	0.016	0.0%
1.1.5	Information and Media	0.284	0.254	0.030	11.9%
1.1.6	Tourism	-	0.027	(0.027)	-100.0%
1.1.7	Construction	0.661	0.542	0.119	21.9%
1.2	Social Services	2.384	1.493	0.891	59.7%
1.2.1	Health Services	0.386	0.663	(0.277)	-41.7%
1.2.2	Education Services	1.997	0.830	1.168	140.7%
1.2.3	Regulatory Services	-	-	-	0.0%
1.3	General Services	10.189	5.902	4.287	72.6%
1.3.1	Municipal Services	1.246	0.768	0.478	62.2%
1.3.2	Citizen and Labour Services	0.564	0.569	(0.005)	-1.0%
1.3.3	Legal Services	2.377	1.794	0.583	32.5%
1.3.4	Land Services	4.529	1.926	2.602	135.1%
1.3.5	Standardization Services	0.219	-	0.219	0.0%
1.3.6	Environmental Services	1.255	0.844	0.411	48.7%
2	Sale of Goods and Commodities	52.705	42.550	10.155	23.9%
2.1	Economic Services	8.907	6.783	2.124	31.3%
2.1.1	Sale of Live Stocks	2.739	3.067	(0.328)	-10.7%
2.1.2	Sale of Poultry and Poultry Products	5.563	3.282	2.282	69.5%
2.1.3	Sale of Dairy Products	0.364	0.346	0.018	5.1%
2.1.4	Sale of Farm Produce	0.242	0.088	0.154	173.8%
2.2	Miscellaneous and Unidentified Revenue	43.797	35.766	8.031	22.5%
2.2.1	Across All Services	43.797	35.766	8.031	22.5%
D	Capital Revenue from Government Agencies	-	0.226	(0.226)	-100.0%
1	Capital Receipts	-	0.226	(0.226)	-100.0%
1.1	Economic Services	-	0.226	(0.226)	-100.0%

Regional Revenue & Customs Office PARO

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Collection	Nu.	%
	Revenue	411.623	828.498	(416.875)	-50.3%
A	Taxes	346.447	718.598	(372.150)	-51.8%
1	Taxes on Income, Profits and Capital Gains	194.393	304.309	(109.916)	-36.1%
1.1	Corporate Income Tax	25.730	79.461	(53.731)	-67.6%
1.1.1	Corporate Income Tax	7.315	60.183	(52.868)	-87.8%
1.1.2	TDS	17.692	18.669	(0.977)	-5.2%
1.1.3	Fines & penalties	0.723	0.609	0.114	18.8%
1.2	Business Income Tax	42.200	43.535	(1.335)	-3.1%
1.2.1	Business Income Tax	21.305	18.257	3.049	16.7%
1.2.2	TDS	18.369	24.348	(5.979)	-24.6%
1.2.3	Fines & penalties	2.526	0.930	1.596	171.6%
1.3	Personal Income Tax	126.463	181.313	(54.850)	-30.3%
1.3.1	PIT	8.807	11.548	(2.741)	-23.7%
1.3.2	TDS	112.682	169.462	(56.781)	-33.5%
1.3.3	Surcharge	4.657	-	4.657	0.0%
1.3.4	Fines & penalties	0.317	0.303	0.015	4.8%
2	Taxes on Property	33.277	1.731	31.545	1822.1%
2.1	Recurrent Taxes on immovable property	0.835	0.487	0.349	71.7%
2.2	Taxes on Financial and Capital Transactions	32.441	1.245	31.197	2506.4%
3	Taxes on Goods and Services	53.949	228.129	(174.180)	-76.4%
3.1	Sales Tax	29.495	206.912	(177.417)	-85.7%
3.1.1	Beer	1.847	3.133	(1.286)	-41.1%
3.1.2	Hotels & Restaurants	7.933	153.128	(145.195)	-94.8%
3.1.3	Entertainment Services	2.588	3.145	(0.557)	-17.7%
3.1.4	Goods & Commodities	16.771	46.237	(29.466)	-63.7%
3.1.5	Fines & Penalties	0.356	1.269	(0.912)	-71.9%
3.2	Excise	-	0.005	(0.005)	-100.0%
3.2.1	Distillery Products	-	0.005	(0.005)	-100.0%
3.3	Green Tax	-	-	-	0.0%
3.3.1	Fines & penalties	-	-	-	0.0%

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Collection	Nu.	%
3.4	Taxes on use of goods and on permission to use goods or perform activities	24.454	21.212	3.242	15.3%
3.4.1	Motor Vehicle	24.380	21.038	3.343	15.9%
3.4.1.1	Motor Vehicle Registration Fees	1.451	1.369	0.082	6.0%
3.4.1.2	Motor Vehicle Renewal Fees	19.637	16.462	3.175	19.3%
3.4.1.3	Fines & Penalties	3.292	3.207	0.085	2.7%
3.4.2	Business and Professional Licenses	0.074	0.175	(0.101)	-57.7%
4	Taxes on International Trade and Transactions	52.310	61.114	(8.804)	-14.4%
4.1	Customs and Other Import Duties	52.310	61.114	(8.804)	-14.4%
5	Other Taxes	12.519	123.315	(110.796)	-89.8%
5.1	Payable solely by business	5.459	112.103	(106.645)	-95.1%
5.1.1	Passenger Service Charge	3.534	112.103	(108.569)	-96.8%
5.1.1.1	Airport Service Tax	1.860	62.993	(61.134)	-97.0%
5.1.1.2	Surcharge on Passengers	1.675	49.110	(47.435)	-96.6%
5.1.2	Duties	1.924	-	1.924	0.0%
5.1.2.1	Legal Stamp Duty	1.847	-	1.847	0.0%
5.1.2.2	Revenue Stamp Duty	0.077	-	0.077	0.0%
5.2	Royalty	7.060	11.212	(4.151)	-37.0%
5.2.1	Tourism	-	0.089	(0.089)	-100.0%
5.2.2	Forest Products	7.052	11.111	(4.059)	-36.5%
5.2.3	Mines and Minerals	0.009	0.012	(0.003)	-24.5%
B	Other Revenue	20.886	21.360	(0.474)	-2.2%
1	Property Income	0.002	-	0.002	0.0%
1.1	Miscellaneous Rent	0.002	-	0.002	0.0%
1.2	Dividend	-	-	-	0.0%
2	Social Contributions	20.884	21.360	(0.476)	-2.2%
2.1	Health Contribution	20.884	21.360	(0.476)	-2.2%
C	Current Revenue from Government Agencies	44.290	88.541	(44.251)	-50.0%
1	Administrative Fees & Charges	26.165	66.162	(39.997)	-60.5%
1.1	Economic Services	10.801	52.117	(41.316)	-79.3%
1.1.1	Agriculture, Live Stock and Forest	3.832	6.965	(3.134)	-45.0%
1.1.2	Corporate Services	0.000	0.012	(0.012)	-96.7%
1.1.3	Transportation	6.198	43.391	(37.194)	-85.7%

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Collection	Nu.	%
1.1.4	Customs,Excise and National Property	0.085	1.048	(0.962)	-91.9%
1.1.5	Information and Media	0.296	0.264	0.032	12.0%
1.1.6	Tourism	-	-	-	0.0%
1.1.7	Construction	0.390	0.436	(0.046)	-10.6%
1.2	Social Services	2.416	1.361	1.055	77.5%
1.2.1	Health Services	1.425	0.347	1.078	311.0%
1.2.2	Education Services	0.991	1.014	(0.024)	-2.3%
1.2.3	Regulatory Services	0.000	-	0.000	0.0%
1.3	General Services	12.949	12.684	0.265	2.1%
1.3.1	Immigration Services	0.365	2.349	(1.985)	-84.5%
1.3.2	Municipal Services	2.507	2.642	(0.135)	-5.1%
1.3.3	Citizen and Labour Services	0.411	4.339	(3.928)	-90.5%
1.3.4	Legal Services	1.565	1.925	(0.360)	-18.7%
1.3.5	Land Services	7.576	0.672	6.904	1027.8%
1.3.6	Standardization Services	0.108	0.003	0.105	3500.0%
1.3.7	Environmental Services	0.417	0.679	(0.262)	-38.6%
1.3.8	Other Services	-	0.075	(0.075)	-100.0%
2	Sale of Goods and Commodities	18.125	22.379	(4.254)	-19.0%
2.1	Economic Services	9.834	6.304	3.530	56.0%
2.1.1	Sale of Live Stocks	6.692	0.285	6.407	2248.2%
2.1.2	Sale of Poultry and Poultry Products	2.567	4.360	(1.793)	-41.1%
2.1.3	Sale of Farm Produce	0.411	1.222	(0.811)	-66.4%
2.1.4	Other Sales	0.164	0.437	(0.273)	-62.4%
2.2	General Services	-	-	-	0.0%
2.2.1	Auction of Farm Produced on Government Land	-	-	-	0.0%
2.3	Miscellaneous and Unidentified Revenue	8.290	16.075	(7.785)	-48.4%
2.3.1	Across All Services	8.290	16.075	(7.785)	-48.4%

Regional Revenue & Customs Office PHUNTSHOLING

	Source of Revenue	FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
1	Revenue	5,587.475	6,935.516	(1,348.041)	-19.4%
A	Taxes	5,206.860	6,439.143	(1,232.284)	-19.1%
1	Taxes on Income, Profits and Capital Gains	1,136.234	1,326.530	(190.296)	-14.3%
1.1	Corporate Income Tax	578.042	611.772	(33.730)	-5.5%
1.1.1	Corporate Income Tax	398.475	368.821	29.654	8.0%
1.1.2	TDS	176.087	238.289	(62.201)	-26.1%
1.1.3	Fines & penalties	3.480	4.663	(1.183)	-25.4%
1.2	Business Income Tax	241.042	326.137	(85.095)	-26.1%
1.2.1	Business Income Tax	174.293	242.075	(67.782)	-28.0%
1.2.2	TDS	59.864	77.284	(17.420)	-22.5%
1.2.3	Fine & penalties	6.885	6.777	0.108	1.6%
1.3	Personal Income Tax	317.150	388.621	(71.472)	-18.4%
1.3.1	PIT	66.842	53.627	13.215	24.6%
1.3.2	TDS	242.887	334.307	(91.420)	-27.3%
1.3.3	Surcharge	7.116	-	7.116	-
1.3.4	Fines and penalties	0.305	0.687	(0.382)	-55.6%
2	Taxes on Property	4.147	5.539	(1.393)	-25.1%
2.1	Recurrent Taxes on immovable property	0.196	0.205	(0.009)	-4.5%
2.2	Taxes on Financial and Capital Transactions	3.951	5.334	(1.383)	-25.9%
3	Taxes on Goods and Services	3,563.661	4,541.626	(977.965)	-21.5%
3.1	Sales Tax	2,726.438	3,128.904	(402.465)	-12.9%
3.1.1	Cement	1.349	0.376	0.973	258.7%
3.1.2	Aerated Water	112.702	79.134	33.568	42.4%
3.1.3	Beer	1,021.937	1,431.723	(409.786)	-28.6%
3.1.4	Hotels & Restaurants	3.168	29.032	(25.864)	-89.1%
3.1.5	Entertainment Services	2.868	3.246	(0.378)	-11.6%
3.1.6	Goods & Commodities	1,375.457	1,321.466	53.991	4.1%
3.1.7	Petroleum Products	188.408	254.955	(66.547)	-26.1%
3.1.8	Fines & Penalties	20.550	8.972	11.578	129.1%
3.2	Excise	341.834	710.191	(368.357)	-51.9%
3.2.1	Distillery Products	341.834	710.191	(368.357)	-51.9%
3.3	Green Tax	442.343	635.506	(193.163)	-30.4%

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Gross	Nu.	%
3.3.1	Motor Vehicle	283.859	415.642	(131.783)	-31.7%
3.3.2	Fuel	158.311	219.864	(61.553)	-28.0%
3.3.3	Fines & Penalties	0.174	-	0.174	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	53.045	67.026	(13.980)	-20.9%
3.4.1	Motor Vehicle	45.450	55.824	(10.374)	-18.6%
3.4.1.1	Motor Vehicle Registration Fees	3.552	4.948	(1.396)	-28.2%
3.4.1.2	Motor Vehicle Renewal Fees	38.817	45.402	(6.585)	-14.5%
3.4.1.3	Fines & Penalties	3.082	5.474	(2.392)	-43.7%
3.4.2	Business and Professional Licenses	7.595	11.201	(3.606)	-32.2%
4	Taxes on International Trade and Transactions	483.951	406.799	77.151	19.0%
4.1	Customs and Other Import Duties	483.951	406.799	77.151	19.0%
5	Other Taxes	18.867	158.648	(139.781)	-88.1%
5.1	Royalty	18.867	158.648	(139.781)	-88.1%
5.1.1	Forest Products	5.278	4.256	1.023	24.0%
5.1.2	Mines and Minerals	13.589	154.392	(140.803)	-91.2%
B	Other Revenue	37.216	68.437	(31.221)	-45.6%
1	Property Income	7.756	37.581	(29.825)	-79.4%
1.1	Dividend	6.000	20.000	(14.000)	-70.0%
1.2	Miscellaneous Rent	1.756	17.581	(15.825)	-90.0%
2	Social Contributions	29.460	30.855	(1.396)	-4.5%
2.1	Health Contribution	29.460	30.855	(1.396)	-4.5%
C	Current Revenue from Government Agencies	343.399	427.702	(84.303)	-19.7%
1	Administrative Fees & Charges	287.340	374.212	(86.873)	-23.2%
1.1	Economic Services	189.667	335.920	(146.253)	-43.5%
1.1.1	Agriculture, Live Stock and Forest	17.106	18.692	(1.586)	-8.5%
1.1.2	Geological Services	0.684	0.987	(0.303)	-30.7%
1.1.3	Corporate Services	0.615	1.594	(0.978)	-61.4%
1.1.4	Transportation	55.597	84.766	(29.169)	-34.4%
1.1.5	Customs,Excise and National Property	114.455	227.801	(113.346)	-49.8%
1.1.6	Information and Media	0.403	0.612	(0.210)	-34.2%
1.1.7	Construction	0.807	1.468	(0.661)	-45.0%
1.2	Social Services	52.167	8.249	43.918	532.4%
1.2.1	Health Services	48.388	7.953	40.435	508.5%

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Gross	Nu.	%
1.2.2	Education Services	3.778	0.282	3.496	1240.3%
1.2.3	Regulatory Services	0.001	0.014	(0.013)	-92.2%
1.3	General Services	45.506	30.044	15.462	51.5%
1.3.1	Immigration Services	2.602	21.790	(19.188)	-88.1%
1.3.2	Municipal Services	0.168	0.185	(0.017)	-8.9%
1.3.3	Citizen and Labour Services	0.390	0.804	(0.414)	-51.5%
1.3.4	Legal Services	3.217	5.138	(1.921)	-37.4%
1.3.5	Land Services	5.412	0.115	5.297	4596.1%
1.3.6	Environmental Services	0.624	2.011	(1.387)	-69.0%
1.3.7	Other Services	33.092	-	33.092	0.0%
2	Sale of Goods and Commodities	56.059	53.490	2.569	4.8%
2.1	Economic Services	1.547	1.981	(0.434)	-21.9%
2.1.1	Sale of Live Stocks	0.090	0.260	(0.170)	-65.4%
2.1.2	Sale of Dairy Products	1.185	1.642	(0.458)	-27.9%
2.1.3	Sale of Farm Produce	0.048	0.053	(0.005)	-10.1%
2.1.3	Other Sales	0.225	0.026	0.199	770.3%
2.2	Miscellaneous and Unidentified Revenue	54.512	51.509	3.004	5.8%
D	Capital Revenue from Government Agencies	-	0.234	(0.234)	-100.0%
1	Capital Receipts	-	0.234	(0.234)	-100.0%
1.1	Economic Services	-	0.234	(0.234)	-100.0%

Regional Revenue & Customs Office SAMDRUP JONGKHAR

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Gross	Nu.	%
	Revenue	702.031	953.119	(251.088)	-26.3%
A	Taxes	570.373	815.031	(244.657)	-30.0%
1	Taxes on Income, Profits and Capital Gains	153.590	348.153	(194.564)	-55.9%
1.1	Corporate Income Tax	25.269	138.636	(113.366)	-81.8%
1.1.1	Corporate Income Tax	3.516	87.153	(83.637)	-96.0%
1.1.2	TDS	21.526	51.160	(29.634)	-57.9%
1.1.3	Fines & penalties	0.228	0.323	(0.095)	-29.6%
1.2	Business Income Tax	47.992	59.352	(11.360)	-19.1%
1.2.1	Business Income Tax	23.505	31.634	(8.129)	-25.7%
1.2.2	TDS	23.121	26.927	(3.807)	-14.1%
1.2.3	Fines & penalties	1.367	0.791	0.576	72.8%
1.3	Personal Income Tax	80.328	150.166	(69.837)	-46.5%
1.3.1	PIT	6.161	29.631	(23.470)	-79.2%
1.3.2	TDS	73.532	120.155	(46.623)	-38.8%
1.3.3	Surcharge	0.466	-	0.466	0.0%
1.3.4	Fines & penalties	0.170	0.379	(0.210)	-55.3%
2	Taxes on Property	2.863	2.762	0.101	3.7%
2.1	Recurrent Taxes on immovable property	0.672	0.985	(0.313)	-31.8%
2.2	Taxes on Financial and Capital Transactions	2.192	1.777	0.414	23.3%
3	Taxes on Goods and Services	332.189	360.273	(28.084)	-7.8%
3.1	Sales Tax	244.088	244.427	(0.339)	-0.1%
3.1.1	Cement	40.705	52.310	(11.604)	-22.2%
3.1.2	Hotels & Restaurants	0.821	2.926	(2.105)	-72.0%
3.1.3	Entertainment Services	1.424	1.347	0.077	5.7%
3.1.4	Goods & Commodities	138.232	98.171	40.060	40.8%
3.1.5	Petroleum Products	62.691	89.464	(26.773)	-29.9%
3.1.6	Fine & penalties	0.215	0.209	0.006	3.0%
3.2	Excise	-	-	-	0.0%
3.2.1	Distillery Products	-	-	-	0.0%
3.3	Green Tax	61.706	88.345	(26.639)	-30.2%

Source of Revenue		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
3.3.1	Motor Vehicles	-	0.322	(0.322)	-100.0%
3.3.2	Fuel	61.622	88.023	(26.401)	-30.0%
3.3.3	Fines and penalties	0.084	-	0.084	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	26.395	27.501	(1.106)	-4.0%
3.4.1	Motor Vehicle	23.383	23.165	0.218	0.9%
3.4.1.1	Motor Vehicle Registration Fees	5.339	2.222	3.117	140.3%
3.4.1.2	Motor Vehicle Renewal Fees	17.001	18.474	(1.473)	-8.0%
3.4.1.3	Fine & penalties	1.044	2.469	(1.425)	-57.7%
3.4.2	Business and Professional Licenses	3.012	4.336	(1.324)	-30.5%
4	Taxes on International Trade and Transactions	3.009	2.434	0.576	23.7%
4.1	Customs and Other Import Duties	3.009	2.434	0.576	23.7%
5	Other Taxes	78.722	101.408	(22.686)	-22.4%
5.1	Royalty	78.722	101.408	(22.686)	-22.4%
5.1.1	Forest Products	2.618	2.655	(0.037)	-1.4%
5.1.2	Mines and Minerals	76.104	98.753	(22.649)	-22.9%
B	Other Revenue	23.957	30.096	(6.139)	-20.4%
1	Property Income	8.891	15.042	(6.152)	-40.9%
1.1	Miscellaneous Rent	8.891	15.042	(6.152)	-40.9%
2	Social Contributions	15.067	15.054	0.013	0.1%
2.1	Health Contribution	15.067	15.054	0.013	0.1%
C	Current Revenue from Government Agencies	57.365	57.992	(0.627)	-1.1%
1	Administrative Fees & Charges	38.452	42.471	(4.019)	-9.5%
1.1	Economic Services	23.226	30.455	(7.228)	-23.7%
1.1.1	Agriculture, Live Stock and Forest	0.922	1.560	(0.638)	-40.9%
1.1.2	Geological Services	3.450	3.250	0.200	6.2%
1.1.3	Corporate Services	0.107	0.110	(0.003)	-3.1%
1.1.4	Transportation	17.969	24.098	(6.129)	-25.4%
1.1.5	Customs,Excise and National Property	0.306	0.813	(0.507)	-62.3%
1.1.6	Information and Media	0.330	0.336	(0.005)	-1.5%
1.1.7	Tourism	-	0.002	(0.002)	-100.0%
1.1.8	Construction	0.142	0.285	(0.144)	-50.4%
1.2	Social Services	8.518	2.308	6.211	269.1%

Source of Revenue		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
1.2.1	Health Services	6.951	1.878	5.073	270.1%
1.2.2	Education Services	1.509	0.332	1.177	354.5%
1.2.3	Regulatory Services	0.058	0.098	(0.040)	-40.7%
1.3	General Services	6.707	9.708	(3.001)	-30.9%
1.3.1	Immigration Services	2.588	4.476	(1.889)	-42.2%
1.3.2	Municipal Services	0.072	0.085	(0.013)	-15.3%
1.3.3	Citizen and Labour Services	0.265	0.326	(0.062)	-18.9%
1.3.4	Legal Services	1.928	1.327	0.601	45.3%
1.3.5	Land Services	1.189	1.405	(0.216)	-15.4%
1.3.6	Standardization Services	0.023	-	0.023	0.0%
1.3.7	Environmental Services	0.561	2.088	(1.527)	-73.1%
1.3.8	Other Services	0.082	-	0.082	0.0%
2	Sale of Goods and Commodities	18.913	15.521	3.392	21.9%
2.1	Economic Services	0.944	1.661	(0.717)	-43.2%
2.1.1	Sale of Live Stocks	0.524	1.140	(0.616)	-54.0%
2.1.2	Sale of Dairy Products	0.420	0.521	(0.101)	-19.4%
2.1.3	Other Sales	-	-	-	0.0%
2.2	General Services	0.070	0.060	0.010	16.7%
2.2.1	Auction of Farm Produced on Government Land	0.070	0.060	0.010	16.7%
2.3	Miscellaneous and Unidentified Revenue	17.899	13.800	4.099	29.7%
D	Capital Revenue from Government Agencies	50.335	50.000	0.335	0.7%
1	Capital Receipts	50.335	50.000	0.335	0.7%
1.1	Economic Services	50.335	50.000	0.335	0.7%

Regional Revenue & Customs Office SAMTSE

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Gross	Nu.	%
	Revenue	696.878	884.015	(187.137)	-21.2%
A	Taxes	611.098	807.329	(196.231)	-24.3%
1	Taxes on Income, Profits and Capital Gains	359.669	628.782	(269.113)	-42.8%
1.1	Corporate Income Tax	227.363	433.909	(206.545)	-47.6%
1.1.1	Corporate Income Tax	213.098	418.807	(205.708)	-49.1%
1.1.2	TDS	13.732	12.736	0.997	7.8%
1.1.3	Fines & penalties	0.533	2.366	(1.833)	-77.5%
1.2	Business Income Tax	72.682	97.297	(24.615)	-25.3%
1.2.1	Business Income tax	54.241	78.698	(24.457)	-31.1%
1.2.2	TDS	17.827	17.384	0.443	2.6%
1.2.3	Fines and Penalties	0.615	1.216	(0.601)	-49.4%
1.3	Personal Income Tax	59.623	97.576	(37.953)	-38.9%
1.3.1	PIT	7.410	9.003	(1.593)	-17.7%
1.3.2	TDS	51.496	88.415	(36.919)	-41.8%
1.3.3	Surcharge	0.661	-	0.661	0.0%
1.3.4	Fines and Penalties	0.056	0.159	(0.103)	-64.8%
2	Taxes on Property	9.901	0.416	9.485	2277.4%
2.1	Recurrent Taxes on immovable property	2.930	-	2.930	0.0%
2.2	Taxes on Financial and Capital Transactions	6.971	0.416	6.555	1573.9%
3	Taxes on Goods and Services	138.961	164.064	(25.103)	-15.3%
3.1	Sales Tax	106.850	118.392	(11.542)	-9.7%
3.1.1	Cement	18.949	48.181	(29.231)	-60.7%
3.1.2	Aerated Water	7.852	5.962	1.890	31.7%
3.1.3	Beer	0.216	1.159	(0.943)	-81.3%
3.1.4	Hotels & restaurants	0.336	0.729	(0.393)	-53.9%
3.1.5	Entertainment Services	1.505	1.405	0.100	7.1%
3.1.6	Goods & commodities	63.127	24.316	38.812	159.6%
3.1.7	Petroleum Products	14.522	36.153	(21.632)	-59.8%
3.1.8	Fines & penalties	0.342	0.487	(0.144)	-29.6%
3.2	Excise	-	-	-	0.0%

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Gross	Nu.	%
3.2.1	Distillery Products	-	-	-	0.0%
3.3	Green Tax	14.476	36.098	(21.622)	-59.9%
3.3.1.1	Motor Vehicles	0.044	0.128	(0.084)	-65.6%
3.3.1.2	Fuel	14.431	35.970	(21.539)	-59.9%
3.4	Taxes on use of goods and on permission to use goods or perform activities	17.636	9.574	8.061	84.2%
3.4.1	Motor Vehicle	7.789	9.564	(1.775)	-18.6%
3.4.1.1	Motor Vehicle Registration Fees	0.333	0.343	(0.010)	-2.9%
3.4.1.2	Motor Vehicle Renewal Fees	6.419	8.051	(1.632)	-20.3%
3.4.1.3	Fines & penalties	1.037	1.170	(0.133)	-11.4%
3.4.2	Business and Professional Licenses	9.846	0.010	9.836	94576.9%
4	Taxes on International Trade and Transactions	0.662	0.253	0.409	162.0%
4.1	Customs and Other Import Duties	0.662	0.253	0.409	162.0%
5	Other Taxes	101.905	13.813	88.091	637.7%
5.1	Royalty	101.905	13.813	88.091	637.7%
5.1.1	Forest Products	5.394	9.753	(4.358)	-44.7%
5.1.2	Mines and Minerals	96.510	4.061	92.450	2276.8%
B	Other Revenue	37.132	13.509	23.623	174.9%
1	Property Income	24.336	0.715	23.621	3301.5%
1.1	Miscellaneous Rent	24.336	0.715	23.621	3301.5%
2	Social Contributions	12.796	12.794	0.002	0.0%
2.1	Health Contribution	12.796	12.794	0.002	0.0%
C	Current Revenue from Government Agencies	46.272	63.145	(16.874)	-26.7%
1	Administrative Fees & Charges	35.069	48.253	(13.184)	-27.3%
1.1	Economic Services	31.238	40.238	(9.000)	-22.4%
1.1.1	Agriculture, Live Stock and Forest	15.604	29.497	(13.892)	-47.1%
1.1.2	Corporate Services	0.420	0.374	0.046	12.3%
1.1.3	Geological Services	10.516	-	10.516	0.0%
1.1.4	Transportation	4.036	9.543	(5.507)	-57.7%
1.1.5	Customs,Excise and National Property	0.003	0.210	(0.207)	-98.8%
1.1.6	Information and Media	0.185	0.254	(0.069)	-27.3%
1.1.7	Construction	0.475	0.361	0.114	31.6%
1.2	Social Services	0.303	0.994	(0.691)	-69.6%

Source of Revenue		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
1.2.1	Health Services	0.108	0.752	(0.645)	-85.7%
1.2.2	Education Services	0.192	0.234	(0.042)	-18.0%
1.2.3	Regulatory Services	0.003	0.007	(0.005)	-65.9%
1.3	General Services	3.529	7.021	(3.492)	-49.7%
1.3.1	Immigration Services	0.279	1.701	(1.421)	-83.6%
1.3.2	Municipal Services	0.024	0.196	(0.172)	-88.0%
1.3.3	Citizen and Labour Services	0.239	0.344	(0.105)	-30.4%
1.3.4	Legal Services	1.637	1.769	(0.132)	-7.4%
1.3.5	Land Services	0.549	0.626	(0.077)	-12.4%
1.3.6	Environmental Services	0.591	0.509	0.082	16.1%
1.3.7	Other Services	0.210	1.877	(1.667)	-88.8%
2	Sale of Goods and Commodities	11.202	14.892	(3.690)	-24.8%
2.1	Economic Services	1.878	3.281	(1.403)	-42.8%
2.1.1	Sale of Live Stocks	0.140	0.654	(0.514)	-78.6%
2.1.2	Sale of Dairy Products	1.736	2.463	(0.727)	-29.5%
2.1.3	Other Sales	0.002	0.164	(0.162)	-98.8%
2.2	General Services	0.004	0.065	(0.061)	-93.6%
2.2.1	Auction of Farm Produced on Government Land	0.004	0.065	(0.061)	-93.6%
2.3	Miscellaneous and Unidentified Revenue	9.320	11.547	(2.226)	-19.3%
D	Capital Revenue from Government Agencies	2.376	0.031	2.345	7458.4%
1	Capital Receipts	2.376	0.031	2.345	7458.4%
1.1	Economic Services	2.376	0.031	2.345	7458.4%

Regional Revenue & Customs Office THIMPHU

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Gross	Nu.	%
	Revenue	20,394.570	22,807.630	(2,413.060)	-10.6%
A	Taxes	13,220.051	13,632.615	(412.564)	-3.0%
1	Taxes on Income, Profits and Capital Gains	7,832.602	8,097.161	(264.559)	-3.3%
1.1	Corporate Income Tax	6,327.988	6,314.982	13.005	0.2%
1.1.1	Corporate Income Tax	5,016.033	5,300.807	(284.774)	-5.4%
1.1.2	TDS	1,303.647	1,000.033	303.615	30.4%
1.1.3	Fines & penalties	8.307	14.143	(5.836)	-41.3%
1.2	Business Income Tax	542.236	520.845	21.390	4.1%
1.2.1	Business Income Tax	301.584	271.999	29.584	10.9%
1.2.2	TDS	218.196	239.894	(21.698)	-9.0%
1.2.3	Fines & penalties	22.456	8.952	13.504	150.8%
1.3	Personal Income Tax	962.379	1,261.333	(298.954)	-23.7%
1.3.1	PIT	236.618	228.078	8.540	3.7%
1.3.2	TDS	703.910	1,029.532	(325.622)	-31.6%
1.3.3	Surcharge	15.419	-	15.419	0.0%
1.3.4	Fines & penalties	6.433	3.723	2.709	72.8%
2	Taxes on Property	49.829	10.508	39.322	374.2%
2.1	Recurrent Taxes on immovable property	1.164	0.503	0.661	131.3%
2.2	Taxes on Financial and Capital Transactions	48.665	10.004	38.661	386.4%
3	Taxes on Goods and Services	1,021.744	1,491.515	(469.771)	-31.5%
3.1	Sales Tax	815.915	1,204.245	(388.330)	-32.2%
3.1.1	Beer	0.583	0.915	(0.331)	-36.2%
3.1.2	Hotels & restaurants	36.169	241.313	(205.144)	-85.0%
3.1.3	Entertainment Services	18.296	16.137	2.159	13.4%
3.1.4	Telecom Sevices	2.712	322.784	(320.072)	-99.2%
3.1.5	Goods & Commodities	754.863	610.738	144.125	23.6%
3.1.6	Petroleum Products	-	0.164	(0.164)	-100.0%
3.1.6	Fines & penalties	3.291	12.195	(8.904)	-73.0%
3.2	Excise	-	123.339	(123.339)	-100.0%
3.2.1	Distillery Products	-	-	-	0.0%

Source of Revenue		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
		Gross	Gross	Nu.	%
3.2.2	Excise Duty Refund	-	123.339	(123.339)	-100.0%
3.3	Green Tax	16.007	0.722	15.285	2115.7%
3.3.1	Motor Vehicles	16.007	0.722	15.285	2115.7%
3.3.2	Fines & penalties	0.000	-	0.000	0.0%
3.4	Taxes on use of goods and on permission to use goods or perform activities	189.822	163.208	26.614	16.3%
3.4.1	Motor Vehicle	91.771	97.164	(5.392)	-5.5%
3.4.1.1	Motor Vehicle Registration Fees	7.376	7.719	(0.343)	-4.4%
3.4.1.2	Motor Vehicle Renewal Fees	73.689	74.998	(1.308)	-1.7%
3.4.1.3	Fines & penalties	10.706	14.447	(3.741)	-25.9%
3.4.2	Business and Professional Licenses	98.050	66.044	32.006	48.5%
4	Taxes on International Trade and Transactions	47.895	21.992	25.903	117.8%
4.1	Customs and Other Import Duties	47.895	21.992	25.903	117.8%
5	Other Taxes	4,267.981	4,011.440	256.541	6.4%
5.1	Payable solely by business	14.983	19.602	(4.619)	-23.6%
5.1.1	Passenger Service Charge	-	0.014	(0.014)	-100.0%
5.1.1.1	Airport Service Tax	-	0.009	(0.009)	-100.0%
5.1.1.2	Surcharge on Passengers	-	0.005	(0.005)	-100.0%
5.1.2	Duties	14.983	19.588	(4.604)	-23.5%
5.1.2.1	Legal Stamp Duty	13.425	13.057	0.367	2.8%
5.1.2.2	Revenue Stamp Duty	1.558	6.530	(4.972)	-76.1%
5.2	Royalty	4,252.997	3,991.838	261.160	6.5%
5.2.1	Tourism	-	1,108.124	(1,108.124)	-100.0%
5.2.2	Forest Products	7.094	15.242	(8.148)	-53.5%
5.2.3	Mines and Minerals	477.310	31.184	446.126	1430.6%
5.2.4	Hydro Power	3,755.078	2,833.254	921.824	32.5%
5.2.5	Other Royalty	13.515	4.033	9.482	235.1%
B	Other Revenue	6,761.214	8,633.764	(1,872.550)	-21.7%
1	Property Income	6,608.456	8,488.952	(1,880.496)	-22.2%
1.1	Interest	1,570.640	887.388	683.252	77.0%
1.2	Dividend	3,033.052	4,585.708	(1,552.657)	-33.9%
1.2.1	DHI	3,020.052	4,530.883	(1,510.832)	-33.3%
1.2.2	Others	13.000	54.825	(41.825)	-76.3%

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Gross	Nu.	%
1.3	Withdrawals from income of quasi-corporations	2,001.000	3,011.435	(1,010.435)	-33.6%
1.3.1	Net Profit Transfers	2,001.000	3,011.435	(1,010.435)	-33.6%
1.3.1.1	Royal Monetary Authority	2,001.000	3,011.435	(1,010.435)	-33.6%
1.4	Miscellaneous Rent	3.765	4.421	(0.657)	-14.8%
2	Social Contributions	152.758	144.812	7.946	5.5%
2.1	Health Contribution	152.758	144.812	7.946	5.5%
2.2	Fines & penalties	0.000	-	0.000	0.0%
C	Current Revenue from Government Agencies	385.287	510.737	(125.450)	-24.6%
1	Administrative Fees & Charges	290.554	362.131	(71.578)	-19.8%
1.1	Economic Services	219.104	144.166	74.938	52.0%
1.1.1	Agriculture, Live Stock and Forest	6.642	10.043	(3.401)	-33.9%
1.1.2	Geological Services	0.108	-	0.108	0.0%
1.1.3	Corporate Services	1.037	0.731	0.306	41.9%
1.1.4	Transportation	164.598	94.762	69.835	73.7%
1.1.5	Customs,Excise and National Property	18.332	12.935	5.397	41.7%
1.1.6	Information and Media	18.021	14.643	3.378	23.1%
1.1.7	Tourism	0.461	0.988	(0.527)	-53.3%
1.1.8	Construction	9.904	10.063	(0.158)	-1.6%
1.2	Social Services	20.281	14.056	6.225	44.3%
1.2.1	Health Services	7.545	3.973	3.572	89.9%
1.2.2	Education Services	8.706	7.408	1.298	17.5%
1.2.3	Regulatory Services	4.029	2.675	1.355	50.6%
1.3	General Services	51.169	203.910	(152.741)	-74.9%
1.3.1	Immigration Services	21.500	169.034	(147.534)	-87.3%
1.3.2	Municipal Services	2.484	2.369	0.116	4.9%
1.3.3	Citizen and Labour Services	6.288	8.284	(1.996)	-24.1%
1.3.4	Legal Services	10.257	10.449	(0.192)	-1.8%
1.3.5	Land Services	5.025	7.440	(2.415)	-32.5%
1.3.6	Standardization Services	2.127	2.528	(0.402)	-15.9%
1.3.7	Environmental Services	3.345	3.367	(0.022)	-0.7%
1.3.8	Other Services	0.142	0.438	(0.296)	-67.5%

		FY2020-2021	FY2019-2020	Collection compared to FY2019-2020	
	Source of Revenue	Gross	Gross	Nu.	%
2	Sale of Goods and Commodities	94.733	148.606	(53.872)	-36.3%
2.1	Economic Services	3.757	4.185	(0.428)	-10.2%
2.1.1	Sale of Live Stocks	2.712	3.194	(0.482)	-15.1%
2.1.2	Sale of Dairy Products	0.000	-	0.000	0.0%
2.1.3	Sale of Farm Produce	0.110	0.239	(0.129)	-54.1%
2.1.4	Other Sales	0.935	0.753	0.183	24.3%
2.2	General Services	0.199	0.147	0.052	35.5%
2.2.1	Others	0.199	0.147	0.052	35.5%
2.3	Miscellaneous and Unidentified Revenue	90.777	144.273	(53.496)	-37.1%
2.3.1	Across All Services	90.777	144.273	(53.496)	-37.1%
D	Capital Revenue from Government Agencies	28.017	30.513	(2.496)	-8.2%
1	Capital Receipts	28.017	30.513	(2.496)	-8.2%
1.1	Economic Services	28.017	30.513	(2.496)	-8.2%

SUMMARY OF REGIONAL COLLECTIONS

		<i>(Nu.in millions)</i>			
Region	Source of Revenue	FY 2020-2021	FY 2019-2020	Collection compared to 2019-2020 +/-(-)	
		Gross	Gross	Nu	%
Thimphu	Tax	13,220.051	13,632.615	(412.564)	-3.0%
	Non-Tax	7,174.519	9,175.014	(2,000.496)	-21.8%
Phuntsholing	Tax	5,206.860	6,439.143	(1,232.284)	-19.1%
	Non-Tax	380.615	496.373	(115.758)	-23.3%
Gelephu	Tax	503.501	437.563	65.938	15.1%
	Non-Tax	122.736	127.584	(4.848)	-3.8%
Samdrup Jongkhar	Tax	570.373	815.031	(244.657)	-30.0%
	Non-Tax	131.658	138.088	(6.430)	-4.7%
Samtse	Tax	611.098	807.329	(196.231)	-24.3%
	Non-Tax	85.780	76.686	9.094	11.9%
Paro	Tax	346.447	718.598	(372.150)	-51.8%
	Non-Tax	65.175	109.901	(44.725)	-40.7%
Mongar	Tax	229.401	267.114	(37.713)	-14.1%
	Non-Tax	99.964	82.390	17.575	21.3%
Bumthang	Tax	498.481	191.340	307.142	160.5%
	Non-Tax	7,414.697	3,543.489	3,871.208	109.2%
	TOTAL	36,661.358	37,058.257	(396.899)	

SUMMARY OF NATIONAL REVENUE 2020-2021

(Nu.in millions)

Account Code	Source of Revenue	GROSS	REFUND	NET
I	Revenue	36,661.358	805.913	35,855.445
A	Taxes	21,186.213	524.448	20,661.765
1	Taxes on Income, Profits and Capital Gains	10,138.633	451.208	9,687.425
1.1	Corporate Income Tax (CIT)	7,286.175	44.642	7,241.533
1.2	Business Income Tax (BIT)	1,089.124	10.582	1,078.543
1.3	Personal Income Tax (PIT)	1,763.334	395.985	1,367.349
2	Taxes on Property	139.655	0.740	138.915
2.1	Recurrent Taxes on immovable property	8.977	0.001	8.976
2.2	Taxes on Financial and Capital Transactions	130.677	0.739	129.938
3	Taxes on Goods and Services	5,475.307	37.052	5,438.255
3.1	Sales Tax	4,146.419	35.816	4,110.603
3.2	Excise	341.859	-	341.859
3.3	Green Tax	594.899	1.111	593.788
3.4	Taxes on use of goods and on permission to use goods or perform activities	392.129	0.124	392.005
4	Taxes on International Trade and Transactions	589.410	34.329	555.082
4.1	Customs and Other Import Duties	589.410	34.329	555.082
5	Other Taxes	4,843.209	1.119	4,842.090
5.1	Payable solely by business	20.442	1.111	19.331
5.2	Royalty	4,822.766	0.008	4,822.758
B	Other Revenue	14,319.039	279.558	14,039.480
1	Property Income	14,025.289	-	14,025.289
1.1	Interest	1,570.640	-	1,570.640
1.2	Dividend	3,039.052	-	3,039.052
1.3	Withdrawals from income of quasi-corporations	9,376.581	-	9,376.581
1.4	Miscellaneous Rent	39.016	-	39.016
2	Social Contributions	293.750	279.558	14.192
2.1	HEALTH CONTRIBUTION	293.750	279.558	14.192
C	Current Revenue from Government Agencies	1,074.676	1.432	1,073.245
1	Administrative Fees & Charges	765.040	0.626	764.414
1.1	Economic Services	520.564	0.253	520.311
1.2	Social Services	99.280	-	99.280
1.3	General Services	145.196	0.373	144.823

(Nu.in millions)

Account Code	Source of Revenue	GROSS	REFUND	NET
2	Sale of Goods and Commodities	309.636	0.805	308.831
2.1	Economic Services	39.912	-	39.912
2.2	General Services	0.635	-	0.635
2.3	Miscellaneous and Unidentified Revenue	269.089	0.805	268.284
D	Capital Revenue from Government Agencies	81.430	0.476	80.954
1	Capital Receipts	81.430	0.476	80.954
1.1	Economic Services	81.430	0.476	80.954

Compiled and Reported by
Revenue Accounts and Audit Division
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Printed @ Kuensel Corporation Ltd.