



འོང་འབབ་དང་ཅ་དམ་ལས་ཁུངས།
དངུལ་ཅིན་ལྷན་ཁག།
DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE
THIMPHU

DRC/TAX/M&E/NOT/01/2022/ 2465

Date: 3rd March, 2023

Notification

Subject: Investment Allowance

The Department of Revenue and Customs under the Ministry of Finance is pleased to inform that the guidelines and specified allowance slab on Investment Allowances under Part I, Chapter 3 of the Fiscal Incentives Act of Bhutan (FIAB) 2021 is uploaded in the Ministry and Department websites. The investment allowance shall be applicable for (i) projects for the promotion and development or improvement of the production efficiency of the business's activities in any of the 14 High Priority Sectors prescribed in the FIAB 2021; (ii) project for research and development (R&D); (iii) project for improving energy efficiency; and (iv) project for developing and improving domestic and international digital services, excluding telecommunications.

For details, kindly refer to www.mof.bt/www.drc.gov.bt

Director General
Department of Revenue and Customs