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ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
TASHICHHO DZONG

MoF/DRC/Notification/2023/1680

28th March, 2023

NOTIFICATION

Subject: Extension of due date for Collection of Property Taxes (Land & Building/House)

This is in continuation to Notification No. MoF/DRC/Notification/2023/1621 dated 20th March 2023 whereby the deadline for collection and deposit of Property Taxes for the calendar year 2022 was extended till 31st March 2023.

However, it was observed that most of the property owners have still not paid their property taxes ranging from one year to more than three years. As per Section 224 of Land Act of Bhutan 2007, *"If a land tax is not paid for 3 consecutive years, the Local Authority shall serve a notice to the landowner at the end of the third year to pay the tax with arrears"*.

Further, as per Section 226 of the same Act, *"In the event of non-compliance to the notice served under Sections 224 of this Act, the Commission Secretariat shall annul the Thram of such land and the Thram holder shall be informed accordingly. The land shall be taken over as the Government land or Government Reserved Forests land."*

Therefore, the Ministry of Finance would like to notify that the deadline for the collection of land and building/house taxes for the calendar year 2022 has been further extended till May 31st 2023. Thus, the land and building/house taxes for the calendar year 2022, along with the outstanding taxes, if any, has to be collected within 31st May 2023 and deposited into the Centralized Government Account or the respective CD Accounts of the Local Governments within 15th June 2023.

(Leki Wangmo)
Acting Secretary

Copy to:

1. Dasho Zimpon, Office of the Gyalpoi Zimpon, Thimphu.
2. Hon'ble Prime Minister, Gyalyong Tshokhang, Thimphu.
3. Hon'ble Ministers, Royal Government of Bhutan.
4. The Auditor General, Royal Audit Authority, Thimphu.
5. All Constitutional Heads, Auditor General, Government Secretaries, Head of Autonomous Bodies, Dzongdags, Thrompons, Drungpas and Gups for implementation.
6. Hon'ble Secretary, National Land Commission Secretariat for kind information.
7. Director General, Department of Revenue & Customs, MoF for information.