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ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
TASHICHHO DZONG

MoF/DRC/Notification/2023/1621

20th March, 2023

NOTIFICATION

Subject: Collection and deposit of Land and Building/House Taxes

As per Section 118 of the Land Act of Bhutan 2007 "From the day a person acquires the ownership of land through registration in Thram, he is liable to pay land tax to the Government ". All landowners are required to pay land tax annually.

However, it has been observed that most land owners have not paid their land tax ranging from one year to more than three years. As per Section 224 of the same Act "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". Section 225 states that "In addition to Section 224 of this Act, the Government may impose fines for non-payment of tax".

Therefore, the Ministry of Finance hereby notifies the Local Governments to:

1. Collect land and building/house taxes for the calendar year 2022 along with the outstanding at the existing approved rates as per the Revised Taxation Policy 1992, within 31st March 2023 after which, the new land tax rates will be applied in accordance with the Property Tax Act of Bhutan 2022.
2. Deposit the land/building/house taxes collected into the centralized government account or the respective CD accounts of the Local Governments and to maintain proper records of the same.



(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.

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