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NATIONAL REVENUE REPORT FISCAL YEAR 2021-2022

འོང་འབབ་དང་ཅ་དམ་ལས་ཁུངས།
དངུལ་ཟ࿳་སྒྲན་ཁག།

DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE



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DEPARTMENT OF REVENUE AND 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.



Goals

To mobilize revenue by instituting fair taxation system and excellent taxpayer service delivery: Foster effective and efficient tax administration, attain high level of staff capability Improve Voluntary Compliance Raise revenue fairly and enable taxpayers to meet their tax obligations.



Values

Maintain highest standards of integrity, professionalism, transparency and accountability upholding the values of equity, fairness and justice to all the taxpayers.



Professionalism

Perform responsibly with perseverance, commitment and empathy.



Integrity

Perform in line with the tax/customs laws & regulations without fear and impartiality Fairness Conduct in a fair and equitable manner.



Innovation

Continuously find innovative ways to improve taxpayer services.



Teamwork

Work in teams with respect and mutual trust to accomplish department and national goals.

MESSAGE FROM THE OFFICIATING DIRECTOR GENERAL

With great pleasure, I present the National Revenue Report of the Department of Revenue and Customs, Ministry of Finance for the fiscal year ending June 30, 2022. This report reviews the performances of mobilization of domestic revenue during the fiscal year.

Total domestic revenue collected during the year was Nu. 39,043.073 million and our net revenue collected exceeded by 8.9 percent as compared to previous fiscal year's revenue. The tax revenue significantly increased by 25.1 percent as our economic activities resumed after the pandemic and tax to GDP represented 13.7 percent.

To raise tax as well as non-tax revenue objectively and enable taxpayers to meet their tax obligations, our department has continuously created awareness through media platforms and provided taxpayer awareness programs.

Bhutan, managed to overcome many challenges along with the other nations mainly because of His Majesty the King's persistent efforts and the support of the government and people have enabled Bhutan to make massive steps in battling the global pandemic. His Majesty emphasized the need to work towards a developed, economically strong nation and to embrace accountability.

The department looks forward to committing continuously to strive for contributing to nation building and to the national vision of Gross National Happiness through enhanced and fairer revenue mobilization & effective administration, while maintaining taxpayer's confidence in the system. The people of Bhutan are indeed fortunate to have been born in this most blessed country.

I would like to thank the ministry of finance for their support and guidance, along with all Department of Revenue and Customs and its regional staff for their dedication and contribution. I also wish to acknowledge and thank taxpayers and collecting agencies for their contribution.



Gyeltshen
Officiating Director General

PERFORMANCE AT A GLANCE FY 2021-2022

Performance & Services



We administered **Nu. 39,778.683** million payments of transactions



We collected the Total Net Revenue of **Nu. 39,043.073** million

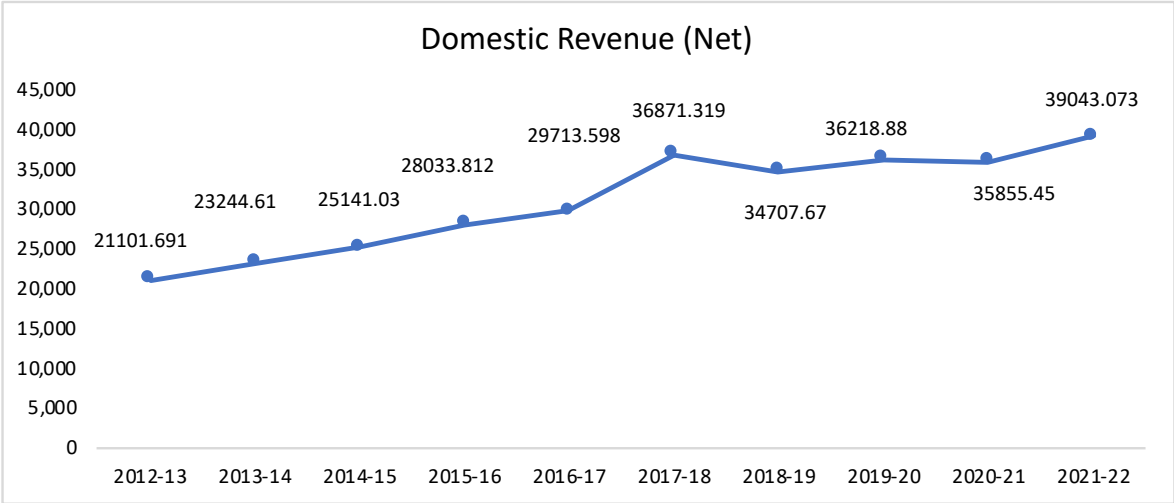


We refunded **Nu. 735.610** million



We collected net tax revenue of **Nu. 25, 843.052** million

Revenue performance for the last 10 years;



DOMESTIC REVENUE PERFORMANCE FISCAL YEAR 2021-2022

I. Revenue

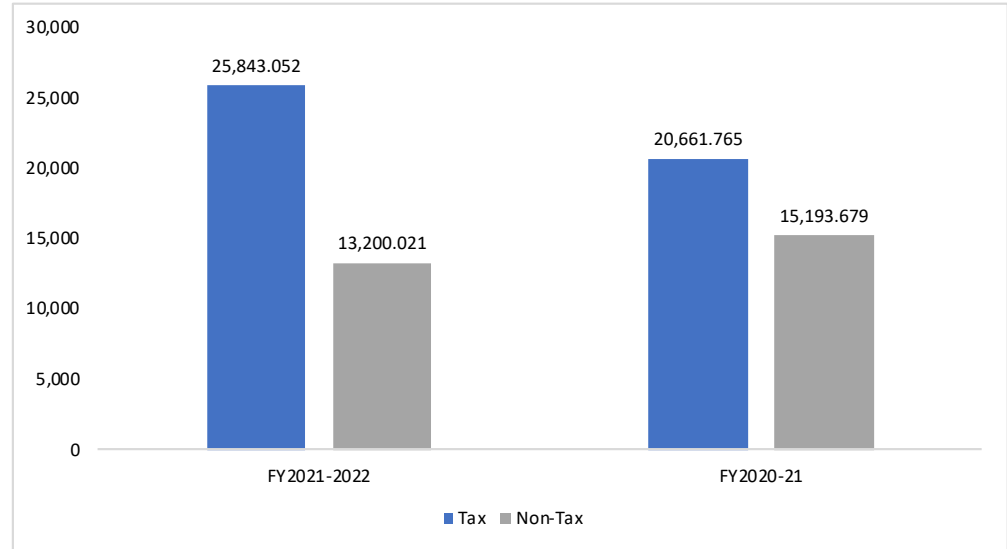
The total net domestic revenue realized during the fiscal year 2021-2022 was Nu. 39,043.073 million, representing 13.7 percent of GDP. The net domestic revenue increased by 8.9 percent as compared to the previous fiscal year 2020-2021 of Nu. 35,855.445 million. As compared to the previous fiscal year 2020-2021, the overall tax revenue increased by 25.1 percent and under non-tax revenue the current revenue from government agencies increased by 15 percent and capital revenue by four times more than the previous collection, thereby increasing the overall net revenue.

A. TAXES

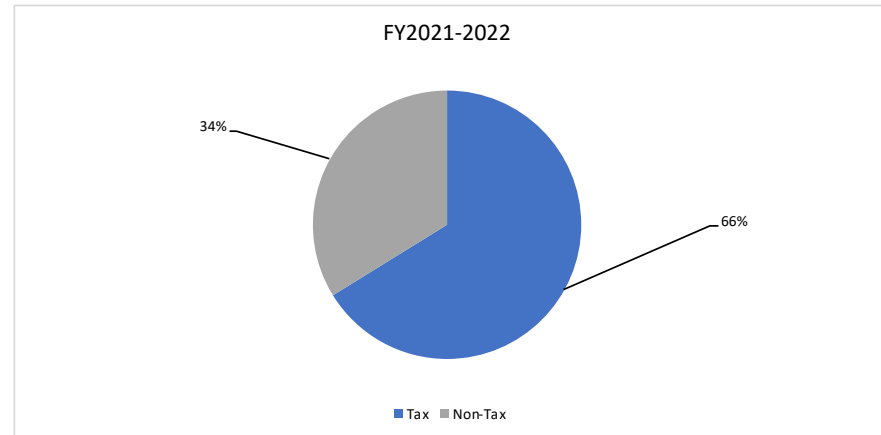
Tax revenue comprises four heads; Taxes on Income, Profits and Capital Gain, Taxes on Property, Taxes on Goods and Services, Taxes on International Trade and Transactions and Other Taxes.

Tax revenue collected in the fiscal year 2021-2022 was Nu. 25,843.052 million, recording an increase of 25.1 percent as compared to fiscal 2020-2021 of Nu. 20,661.765 million. It contributed 66.2 percent to the total revenue.

Comparison of Net Revenue (Nu.in millions);



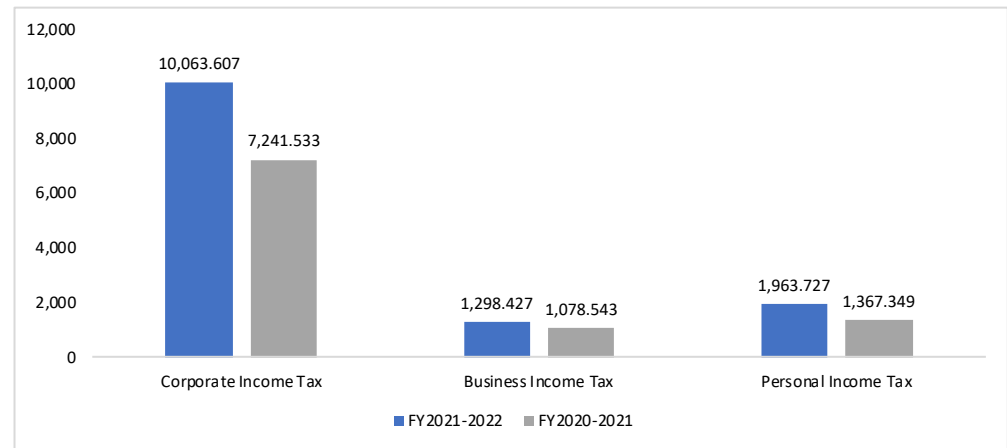
Composition of overall revenue (tax and non-tax in percent);



1. Taxes on Income, Profits and Capital Gains

This mainly comprises Corporate Income Tax, Business Income Tax, and Personal Income Tax. Under Taxes on Income, Profits and Capital Gains, the revenue collected was Nu. 13,325.760 million, with an increase of 37.6 percent as compared to previous fiscal year.

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



1.1 Corporate Income Tax (CIT)

The Corporate Income Tax (CIT) collection for the fiscal year ended was Nu. 10,063.697 million which was an increase of 39 percent as compared to the previous fiscal year 2020-2021 of Nu. 7,241.533 million. The total CIT collection accounted for 25.8 percent of the total revenue. The increase was mainly due to risk-based assessment conducted by the tax auditors, and due to increase in remittances of TDS and declarations at checkpoints. The increase of CIT from ferrosilicon companies due to increase in prices of the ferrosilicon in the markets also contributed to the increase in the collection of CIT. The declaration from the telecommunication companies were also increased.

1.2 Business Income Tax (BIT)

The Business Income Tax (BIT) collection for the fiscal year ended was Nu. 1,298.427 million which was an increase of 20.4 percent as compared to the previous fiscal year of Nu. 1,078.543 million. BIT contributed 3.3 percent to the total revenue composition. The increase was mainly due to risk-based assessment, higher profit margin of the trading units and increase in import and export declarations at the checkpoints.

1.3 Personal Income Tax (PIT)

The Personal Income Tax collected was Nu. 1,963.727 million, recording an increase of 43.6 percent and the PIT contributed 5 percent to the total revenue collection. The

increase was mainly due to increase in rental income and increase in the number of PIT filers. Also, the increase in rental income was due to vigorous rental surveys conducted by the tax auditors, and due to the interest payment support provided by the government where it is not tax deductible under PIT.

2. Taxes on Property

Taxes on Property comprise Recurrent Taxes on Immovable Property, SEZ/Protected Area/Special Area and Taxes on Capital Transactions. The revenue collected under Taxes on Property was Nu. 144.625 million with an increase of 4 percent as compared to the previous fiscal year 2019-2020 with the collection of Nu. 138.915 million. The overall composition of taxes on property to the total revenue was 0.4 percent.

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. 8.385 million, with a decrease by 6.6 percent as compared to the previous fiscal year of Nu. 8.976 million.

2.2 SEZ/Protected Area/Special Area

The revenue collected under SEZ/Protected Area/Special Area was Nu. 0.601 million and there was no collection under this revenue head in the previous fiscal year.

2.3 Taxes on Capital Transactions

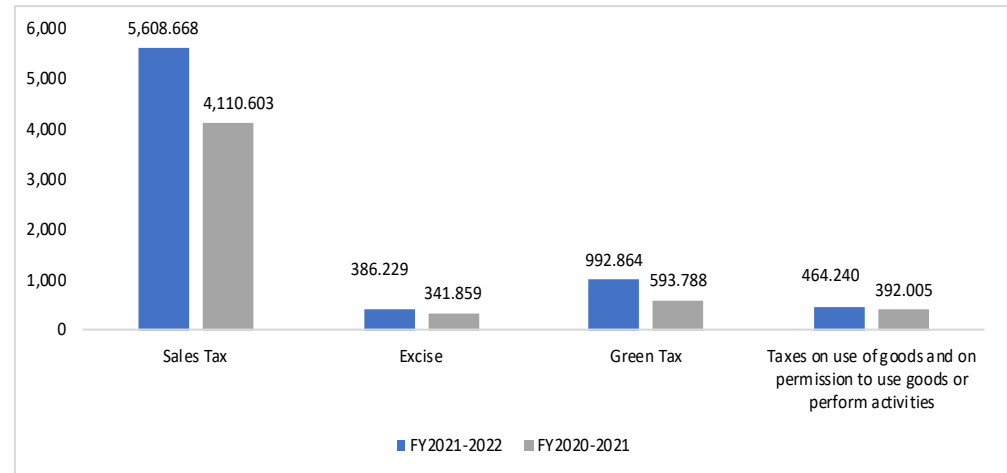
Taxes on Capital Transactions includes Property Transfer Tax, and Motor Vehicle Ownership Transfer Tax. The revenue under this source was Nu. 135.638 million, with an increase of 4.4 percent as compared to the previous fiscal year 2020-2021 of Nu. 129.938 million. It contributed 0.3 percent to total revenue.

3. 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. 7,452.002 million, with an increase of 37 percent as compared to the previous fiscal year. The composition of Taxes on Goods and Services was 19.1 percent to the total revenue collection.

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



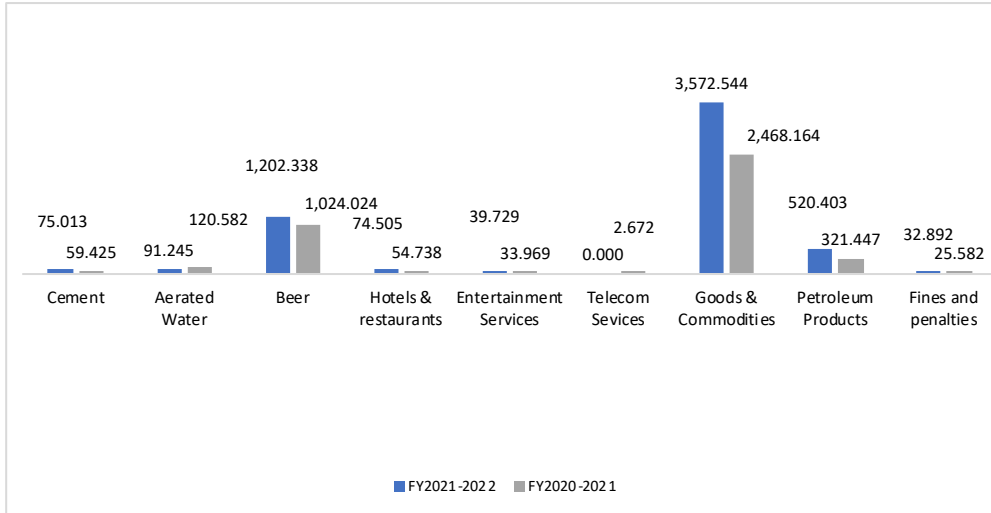
3.1 Sales Tax

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 was Nu. 5,608.668 million, with an increase of 36.4 percent as compared to the previous fiscal year of Nu. 4110.603 million. It contributed 14.4 percent to the total revenue collection.

The increase in Sales Tax collection was attributed to the increase in sales tax collection from goods and commodities, petroleum products, hotels and restaurants. Further there was additional revenue from tobacco products.

Composition of Sales Tax (Nu.in millions);



Beer: Sales Tax on Beer collected during the fiscal year 2021-2022 was Nu. 1,202.338 million which was an increase by 17,4 percent as compared to the previous fiscal year of Nu. 1,024.024 million. The increase was due to the relaxation of pandemic, like social gatherings, time extension of hotels and bars. It contributed 3.1 percent to the total revenue.

Hotels and Restaurants: Under Sales Tax on Hotels and Restaurants, the revenue collected was Nu. 74.505 million, contributed 0.2 percent to total revenue. It increased by 36.1 percent as compared to last fiscal year.

Entertainment Services: Collection under Entertainment Services during the fiscal year was Nu. 39.729 million with an increase of 17 percent as compared to the previous fiscal year of Nu. 33.969 million. It contributed a minimal percent to the total revenue of 0.1 percent.

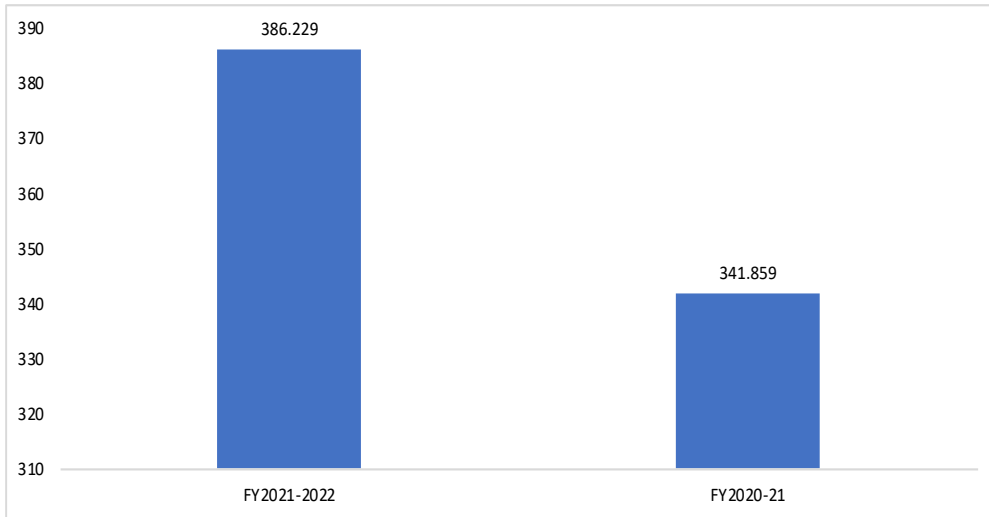
Goods and Commodities: Collection of Sales Tax on Goods and Commodities was Nu. 3,572.544 million, with an increase of 44.7 percent as compared to the previous fiscal year of Nu. 2,468.164 million. It contributed 9.2 percent to the total revenue contribution.

Petroleum Products: Sales Tax on Petroleum collected was Nu. 520.403 million, and the increase was by 61.9 percent as compared to the previous fiscal year of Nu. 321.447 million.

3.2 Excise

Excise duty is a domestic levy collected from the Army Welfare Project Limited on its products. Domestic excise duty collected was Nu. 386.229 million with an increase of 13 percent as compared to the previous fiscal year of Nu. 341.859 million. It contributed to 1 percent of the total revenue.

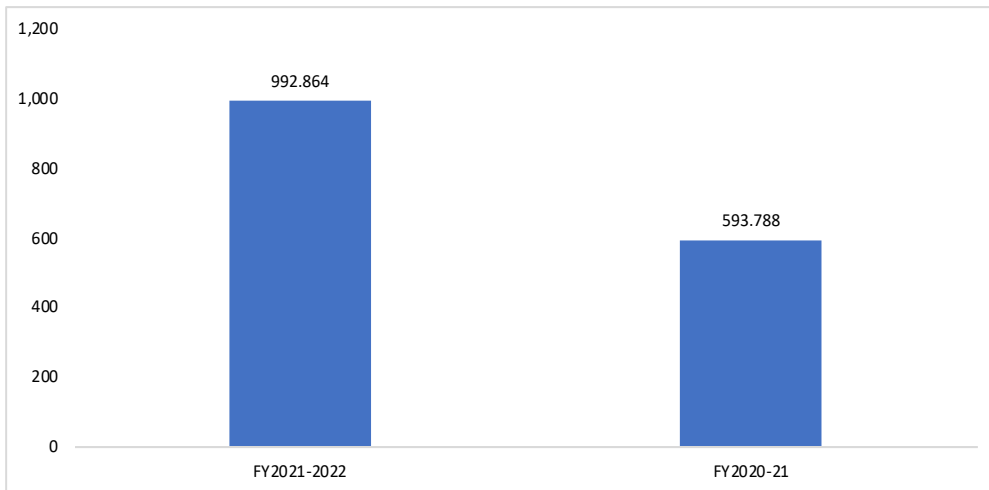
Composition of Excise Duty (Nu.in millions);



3.3 Green Tax

The Green Tax consists of collections from Motor Vehicles and Fuel. The Green Tax collected for the fiscal year was Nu. 992.864 million, with an increase of 67.2 percent. It contributed 2.5 percent to the total net revenue.

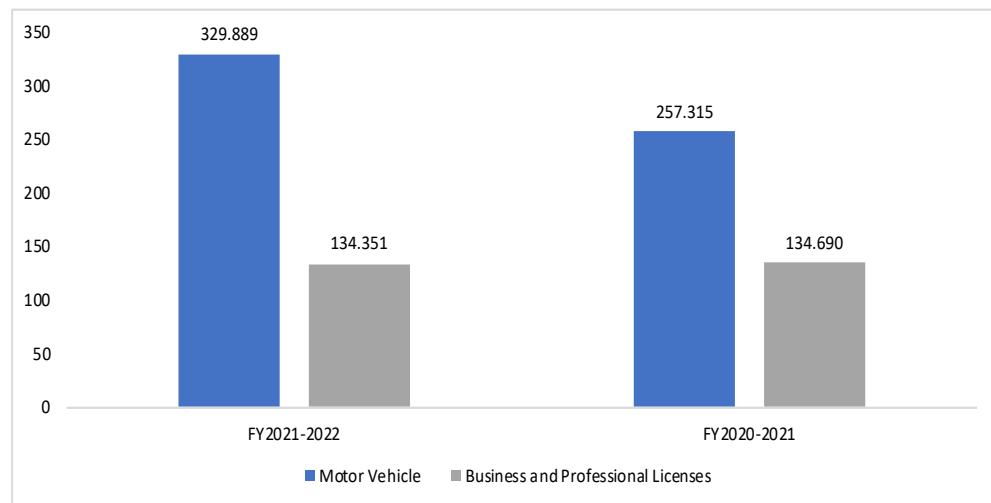
Composition of Green Tax (Nu.in millions);



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 licenses. During the fiscal year revenue collected under this head was Nu. 464.240 million which contributed to 1.2 percent of total revenue. There was an increase of 18.4 percent as compared to the last fiscal year of Nu. 392.005 million.

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



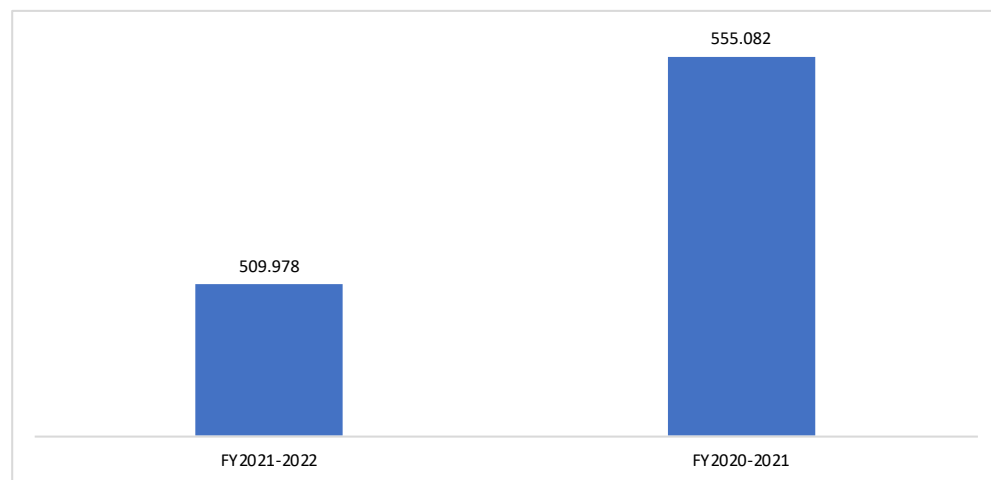
3.4.1 Motor Vehicles

Under Motor Vehicle it consists of revenue collected from motor vehicle registration fees, motor vehicle renewal fees and fines and penalties. The revenue collected from Motor Vehicles was Nu. 329.889 million with an increase by 28.2 percent as compared to last fiscal year of Nu. 257.315 million.

3.4.2 Business and Professional Licenses

Under Business and Professional Licenses, the revenue collected was Nu. 134.351 million with a decrease by 0.3 percent as compared to last fiscal year of Nu. 134.690 million.

Composition of Customs Duty collection (Nu.in millions);



4. Taxes on International Trade and Transactions

Taxes on International Trade and Transactions is a collection from customs duty. The collection during the fiscal year 2021-2022 was Nu. 509.978 million with a decrease of 8.1 percent as compared to the previous fiscal year of Nu. 555.082 million. It contributed to 1.3 percent of the total revenue composition. The reduction of the customs duty rate to a flat rate of 10 percent is the cause of the drop in customs duty collection. The objective of the CD rationalization exercise was to streamline and rationalize the multiple CD rates to increase trader compliance, improve predictability and transparency for traders and reduce discriminatory application of CD rates.

5. Other taxes

Other taxes are passenger service charge, duties, and royalty. The revenue collected under other taxes was Nu. 4,410.687 million with a decrease of 8.9 percent and it contributed to 11.3 percent of total revenue.

5.1 Passenger Service Charge

Passenger service charges include the revenue collected from airport tax and surcharge from passengers. The revenue collected was Nu. 8.861 million with an increase from Nu. 3.534 million.

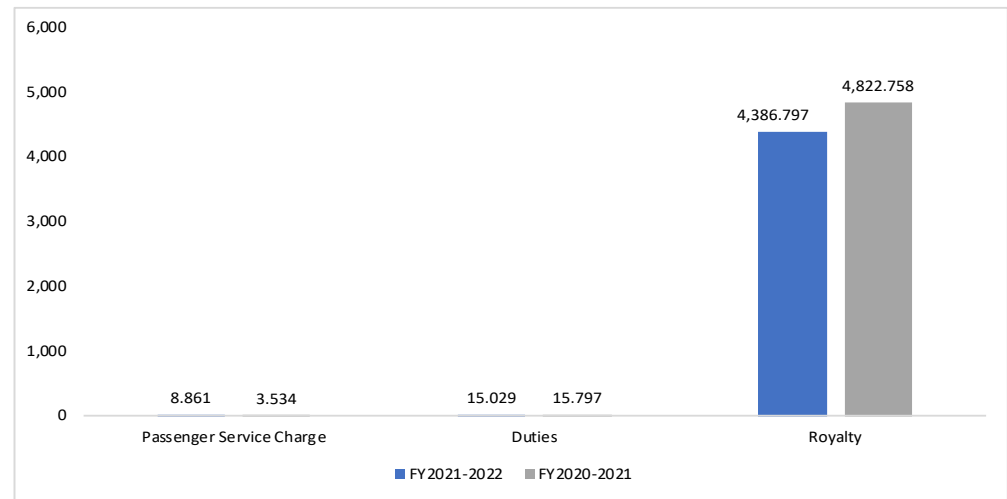
5.2 Duties

Duties consist of legal stamp and revenue stamp duty collections. The revenue collected was Nu. 15.029 million with a decrease in collection as compared to the previous fiscal year by 4.9 percent.

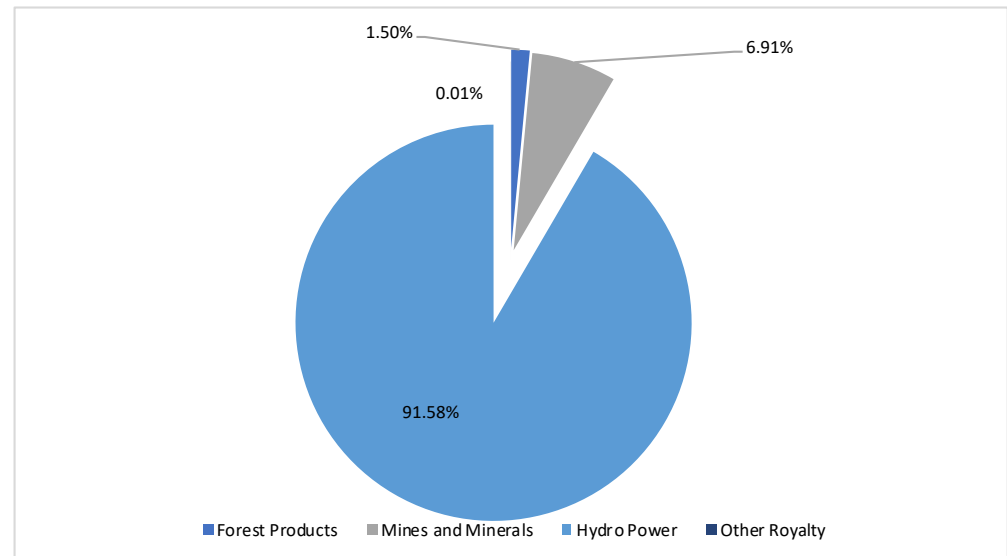
5.3 Royalty

The royalty is collected under sustainable development fees, forest products, mines and minerals, hydropower and other royalties. The royalty collected was Nu. 4,386.797 million during the fiscal year 2021-2022 with a decrease by 9 percent as compared to the previous fiscal year 2020-2021. This was mainly due to a decreased collection from mines and minerals royalty and slightly decreased hydropower royalty by 54.3 percent and 1.9 percent respectively. It contributed 11.2 percent to the total revenue composition.

Composition of Other taxes (Nu.in millions);



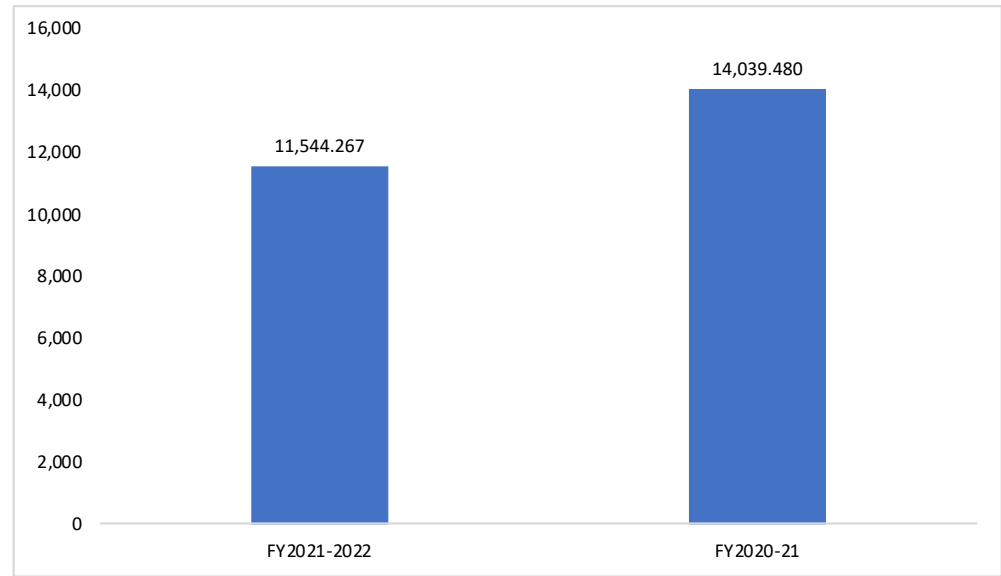
Composition of Royal (in percent);



B. OTHER REVENUE

Other revenue consists of Property Income and Health Contribution. During the fiscal year 2021-2022, Nu. 11,544.267 million was collected as other revenue, with a decrease by 17.8 percent as compared to the previous fiscal year 2020-2021 and it contributed 29.6 percent to the total revenue.

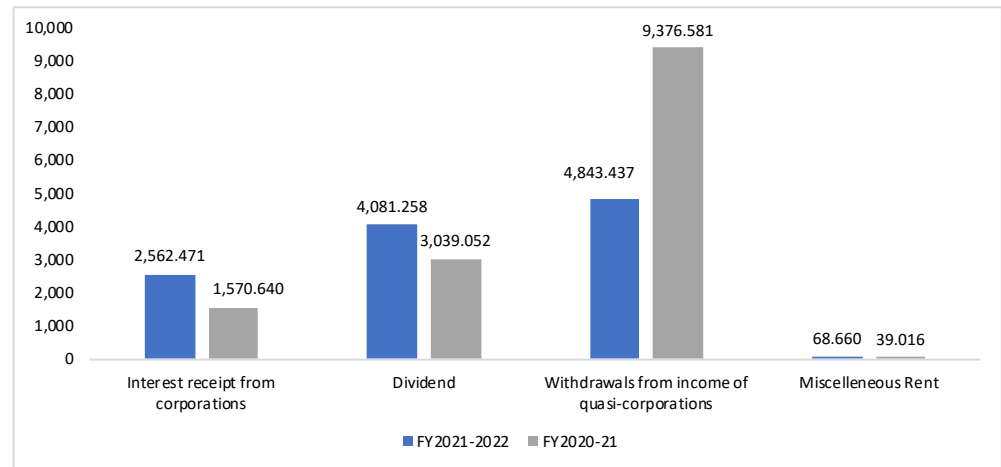
Composition of Other Revenue (Nu.in millions);



1. 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. 11,555.825 million, with a decrease by 17.6 percent as compared to the previous fiscal year. It contributed 29.6 percent to the total revenue.

Composition of Property Income (Nu.in millions);



1.1 Interest from Corporation

The revenue under Interest from Corporation was Nu. 2,562.471 million during fiscal year 2021-2022, increased by 63.1 percent by amount of Nu. 683.252 million. It contributes 6.6 percent to the total revenue.

1.2 Dividend

The total dividend received was Nu. 4,081.258 million. DHI contribution Dividend of Nu. 3,020.052 million and the dividend from other corporations was Nu.105 million. The overall dividend increased by 34.3 percent as compared to last fiscal year mainly due to increase in dividend from DHI by 31.7 percent as compared to last fiscal year. It contributed to 10.5 percent of total revenue.

1.3 Withdrawals from Income of Quasi-corporations

Revenue under this source decreased by 48.3 percent to Nu. 4,843.437 million. During the fiscal year 2021-2022, after 2021 the net profit transfer from both Royal Monetary Authority and Mangdechhu Hydro Power decreased by 78 and 40.3 percent respectively as compared to the previous fiscal year. It contributed 12.4 percent to the total revenue.

1.4 Miscellaneous Rent

The revenue collection in the fiscal year 2021-2022 was Nu. 68.660 million. The collection under this source was increased by 76 percent as compared to the previous fiscal year 2020-2021. It contributed 0.2 percent to total revenue.

2 . Social Contribution

Health Contribution for the fiscal year 2021-2022 was Nu. 302.720 million. This amount was reimbursed to the Bhutan Health Trust Fund with the adjustments.

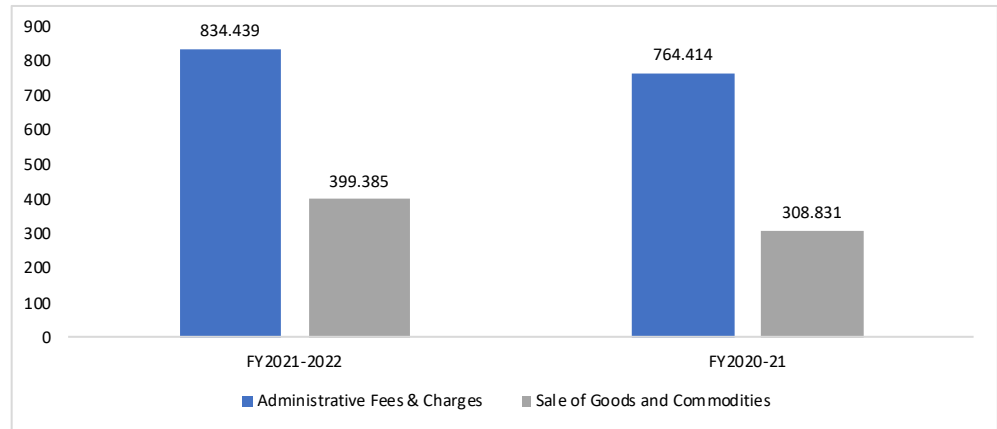
C. CURRENT REVENUE FROM GOVERNMENT

AGENCIES

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

Overall revenue collected under this source was Nu. 1,233.823 million which was an increase of 15 percent as compared to the previous fiscal year 2020-2021. It contributed 3.2 percent to the total revenue.

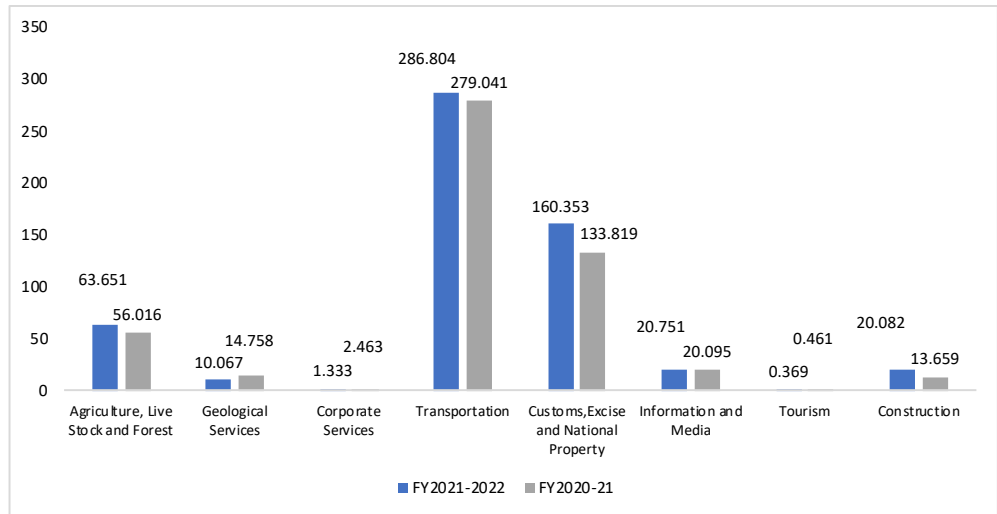
Composition of Current Revenue (Nu.in millions);



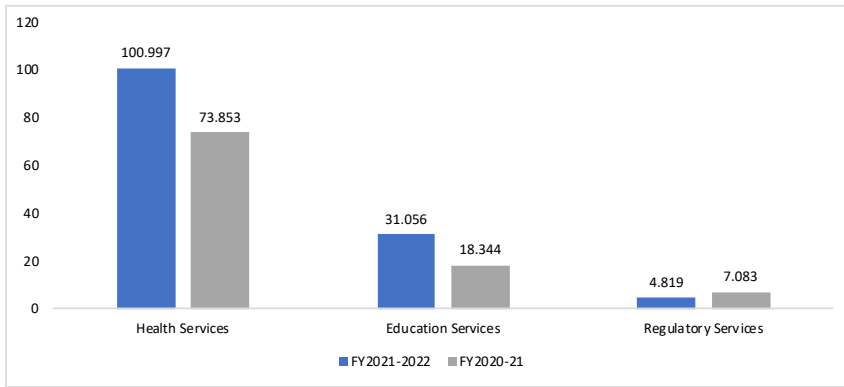
1. Administrative Fees and Charges

Under this head, it includes Collections, Economic Services, Social Services, and General Services. Revenue collected under this source was Nu. 834.439 million, an increase of 9.2 percent as compared to last fiscal year 2020-2021. It contributed 2.1 percent to the total revenue.

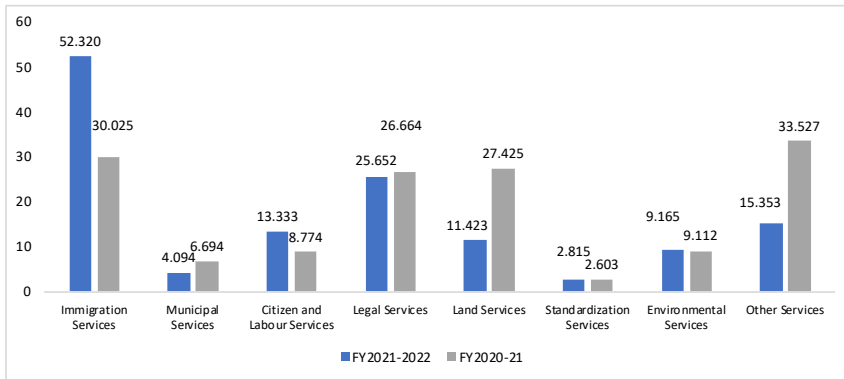
Composition of Economic Services (Nu.in millions)



Composition of Social Services (Nu.in millions)



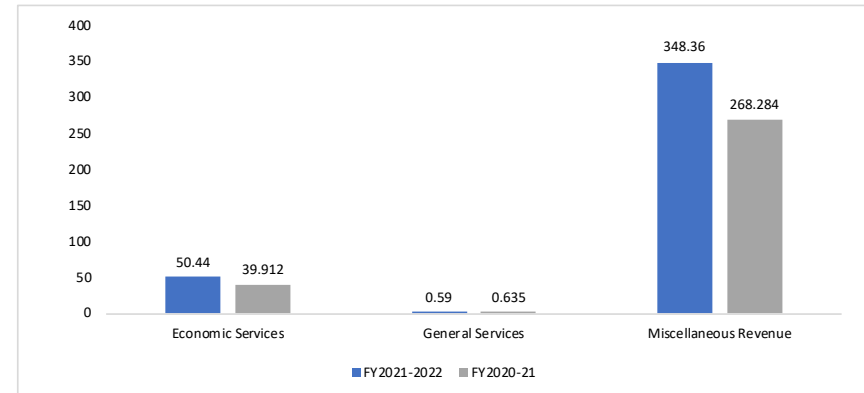
Composition of General Services (Nu.in millions)



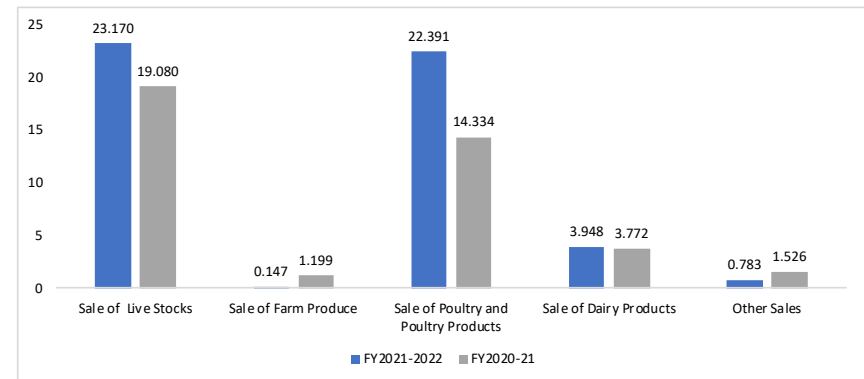
2. Sale of Goods and Commodities

Sale of Goods and Commodities includes Economic Services, General Services and Miscellaneous Revenue. The collection under this source was Nu. 399.385 million, with an increase of 29.3 percent. It contributed to 1 percent of the total revenue collection.

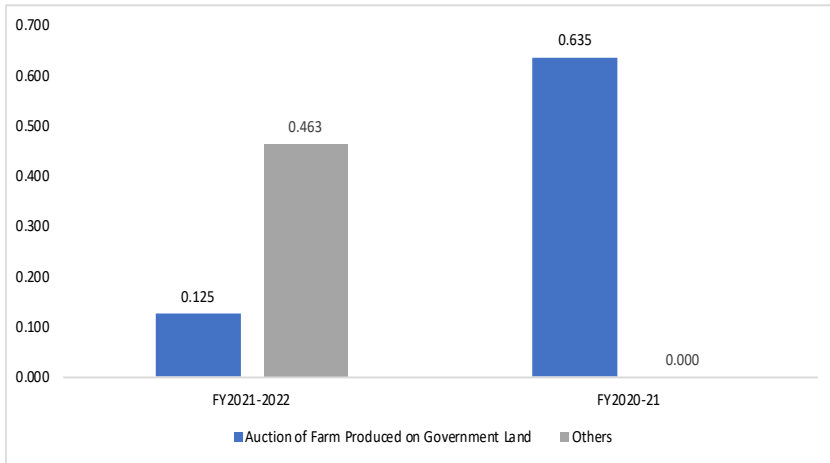
Sale of Goods and Commodities (Nu.in millions)



Composition of Economic Services (Nu.in millions);



Composition of General Services (Nu.in millions);



Miscellaneous revenue

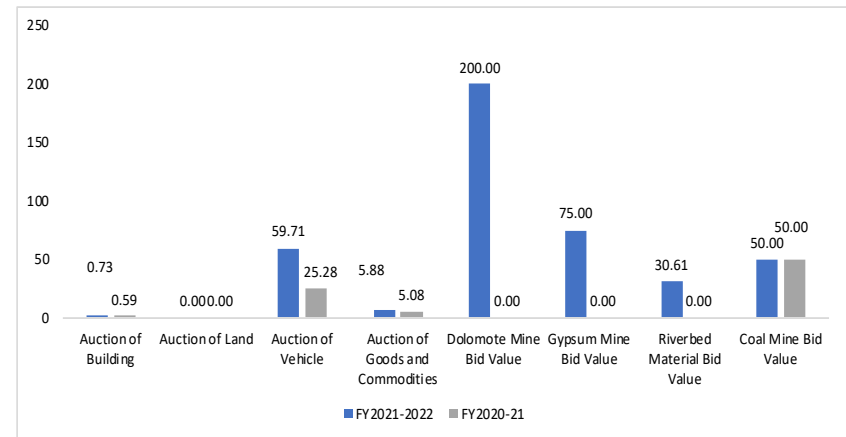
Miscellaneous revenue comprises various revenue collected from tender document sale, rent from buildings/workshops/plots, lease rent, forfeiture of security deposit, liquidated damages, audit recovery account, and other fees and charges as well as other fines and penalties. The revenue collected under miscellaneous revenue in the fiscal year 2021-2022 was Nu. 348.358 million and contributed 0.9 percent to the total revenue. As compared to the previous fiscal year 2020-2021 it increased by 29.8 percent.

D. CAPITAL REVENUE FROM GOVERNMENT AGENCIES

Capital Revenue consists of the auction of building, land, vehicle, goods and commodities and coal mine bid value. Capital Revenue for the fiscal year 2021-2022 was recorded at Nu. 421.931 million which was an increase by more than 400 percent as compared to the previous fiscal year 2020-2021.

Capital Revenue consists of the auction of building, land, vehicle, goods and commodities and bid value of coal, dolomite, gypsum, riverbed.

Composition of Capital Revenue (Nu.in millions)



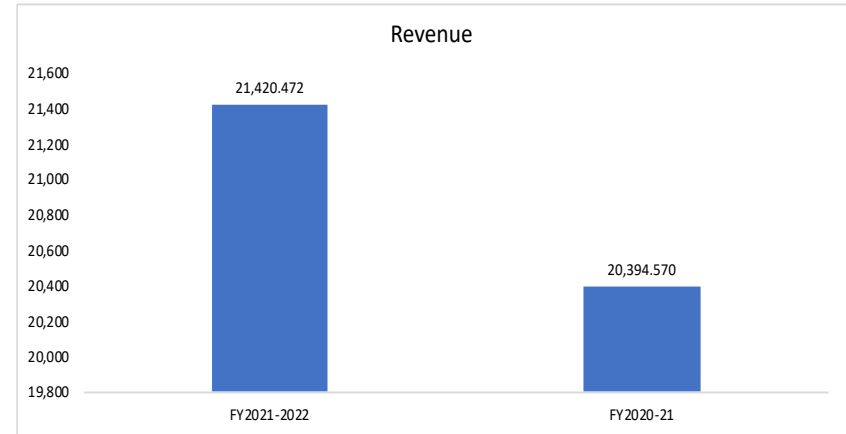
II. Regional Performance

1. THIMPHU

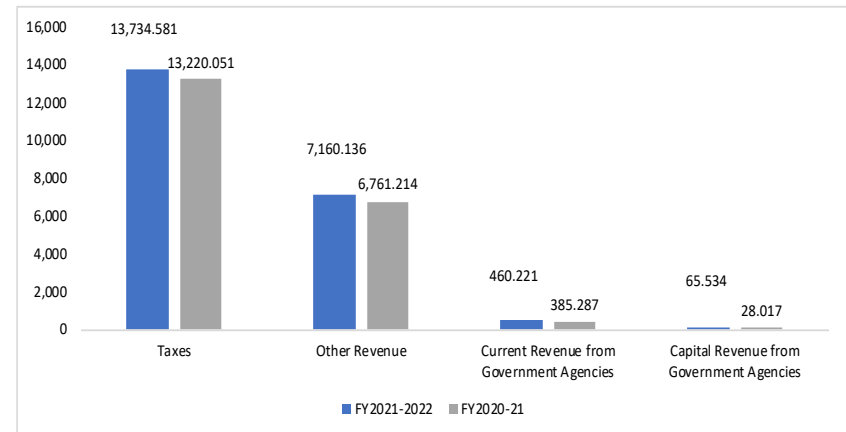
Thimphu regional office contributed the highest with Nu. 21,420.472 million, which was 53.8 percent of the total gross revenue. Collection during the year grew by 5 percent from the previous fiscal year 2020-2021. The increase was attributed to higher collection from Corporate Income Tax, Dividend from DHI and Royalty from Hydropower.

The additional tax raised from rental income evaded after a rental survey conducted by RRCO amounting Nu. 5.284 million. The current year saw an increase in the number of taxpayers under rental property by 233. The assessment coverage of 1100 units including potential units and backlog cases raised additional taxes of Nu. 82.527 million. Collection from customs duty on goods and services had increased by 85.1 percent as compared to previous fiscal year 2020-2021 as most of the imports were made through the courier services like DHL and Bhutan Post Limited during the pandemic.

The graph below represents the comparative gross revenue collection for the fiscal year 2021-2022 and previous fiscal year 2020-2021;



Composition of taxes, other revenue, current and capital revenue under Thimphu RRCO;



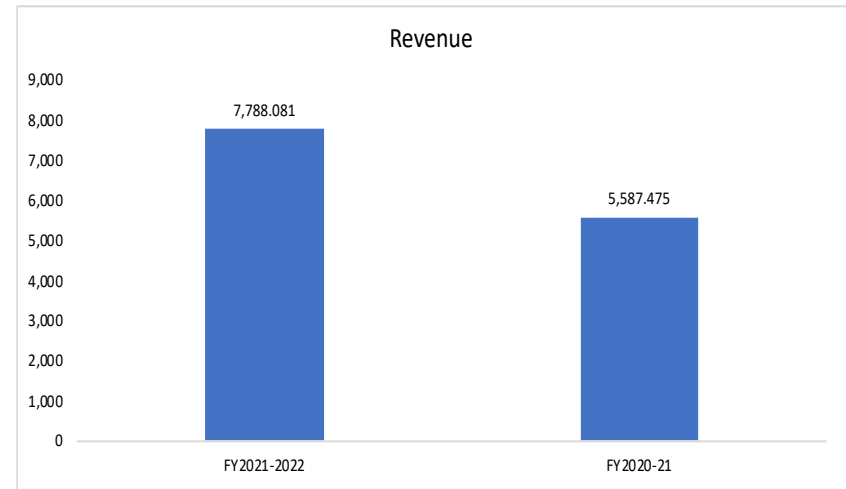
2. PHUNTSHOLING

The revenue collected for the fiscal year 2021-2022 was Nu. 7,788.081 million which was an increase of 39.4 percent higher than the previous fiscal year 2020-2021 of Nu.5,206.860 million. The reason for increase in the collection was due to relaxation of all the restrictions imposed by multiple lockdowns in Phuntsholing. All businesses were resumed to operate in full swing leading to higher growth in revenue generation compared to the previous fiscal year. It contributed 19.6 percent to the total gross revenue collection.

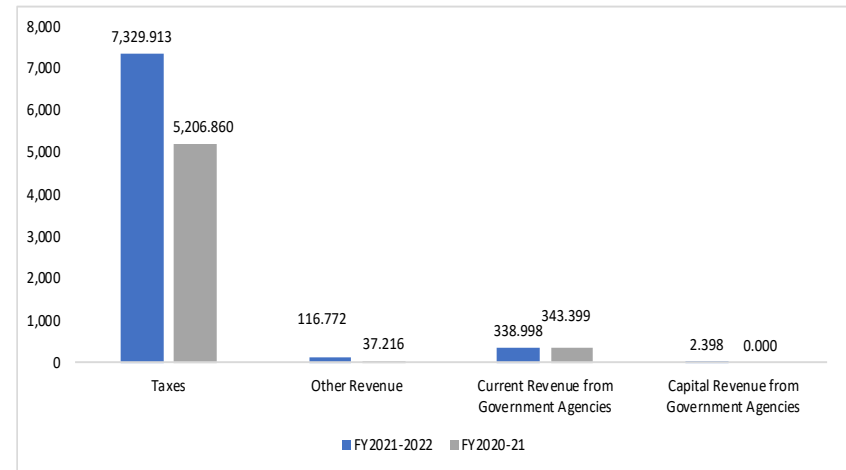
Corporate Income Tax collected drastically increased to Nu.1,274.961 million in the fiscal year 2021-2022 by 120.6 percent compared to Nu.578.042 million in the previous fiscal year 2020-2021. The overall growth was due to an increase in ferro silicon price in the year 2021. 66.38 percent of CIT collected was contributed by Ferro silicon companies. Corporate Income Tax constitutes 16.4 percent of the total revenue.

Revenue collection from sales tax amounted to Nu.3, 603.079 million which was an increase of 32.2 percent from Nu.2, 726.439 million in the fiscal year 2020-2021. The overall increase is mainly due to reopening of all hotels & restaurants in Phuntsholing after lifting all restrictions of Covid-19 protocols. Sales Tax contributed 46.27 percent to the total revenue, an increased in import of goods and commodities from neighboring countries led to escalation cost of goods and increased sales tax collection from goods & commodities. There was a significant increase on account of dividend from Bhutan Lottery Limited amounting to Nu.80.000 million in the fiscal year 2021-2022 compared to Nu. 6.00 million in the previous fiscal year 2020-2021.

The graph below represents the comparative gross revenue collection for the fiscal year 2021-2022 and previous fiscal year 2020-2021;



Composition of taxes, other revenue, current and capital revenue under Phuntsholing RRCO;

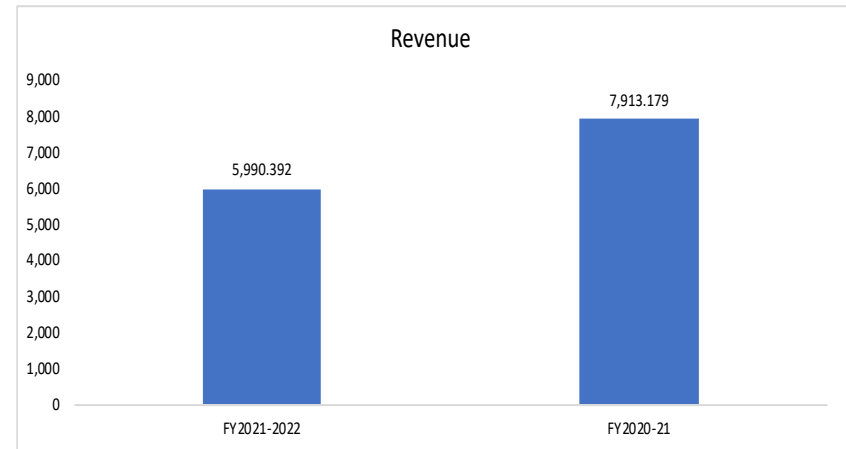


3. BUMTHANG

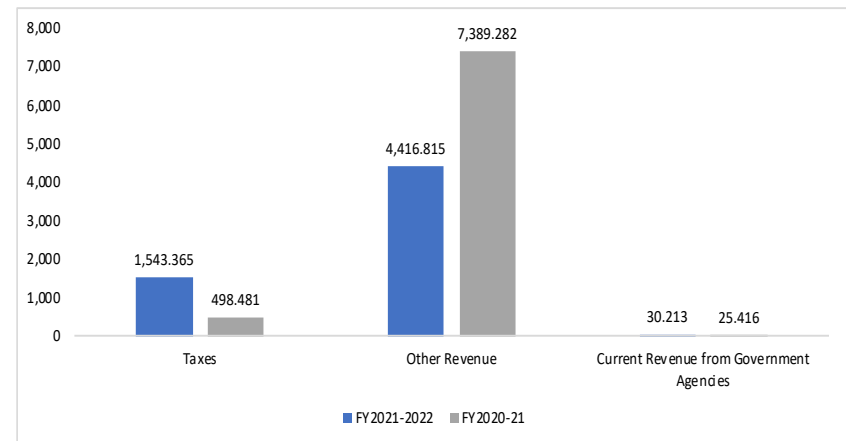
The total revenue collected during the financial year 2021-2022 was Nu. 5,990.392 million, the collection decreased by 24.3 percent of Nu. 7,913.179 million of the previous year's collection. The overall Royalty increased by 299.6 percent mainly on account of Royalty from hydropower. The revenue collected was Nu. 1,392.511 million for the fiscal year 2021-2022 and increased from Nu. 341.687 million from the previous fiscal year 2020-2021.

However, other revenue collected decreased by 40.2 percent as compared to previous fiscal year mainly on account of decreased collection from Net Profit Transfers from Mangdechhu Hydroelectric Project Authority of Nu. 4,403.653 million in the fiscal year 2021-2022 as compared to previous fiscal year of Nu. 7,375.581 million.

The graph below represents the comparative gross revenue collection for the fiscal year 2021-2022 and previous fiscal year 2020-2021;



Composition of taxes, other revenue, current and capital revenue under Bumthang RRCO;



4. SAMTSE

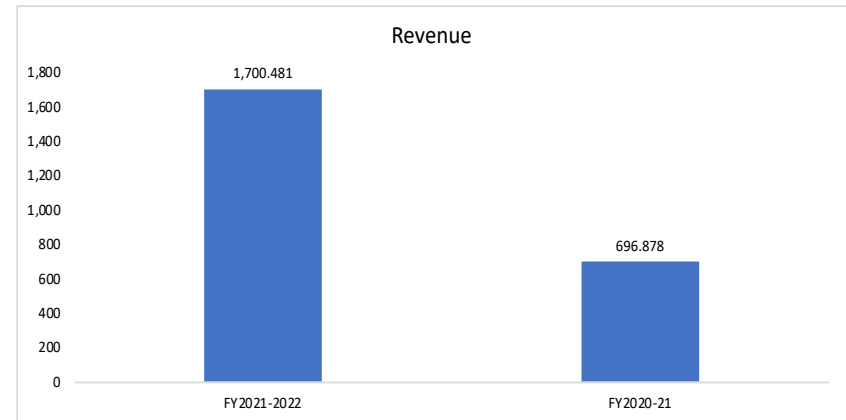
The total revenue collected during the financial year 2021-2022 was Nu. 1,700.481 million, an increase by 144 percent from the previous fiscal year of Nu. 696.878 million. The total collection from Corporate Income Tax for the fiscal year 2021-22 was Nu. 747.617 million, an increase by Nu. 520.254 million against the previous fiscal year 2020-2021 of Nu. 227.363 million. The collection saw a considerable increase of 228.8 percent against previous fiscal year. It was mainly contributed by State Mining Corporation Limited as it paid a CIT of Nu. 699.638 million in the fiscal year 2021-22 compared to Nu.167.759 in the previous fiscal year 2020-2021 showing an increase of Nu. 531.879 million.

During the fiscal year 2021-2022, the collection against customs duty on goods & commodities was Nu. 3.041 million which is an increase by 359.4 percent compared to the previous financial year's collection of Nu. 0.662 million. The increase was prompted mainly by the pandemic whereby the importers declared all the goods & commodities at the entry point.

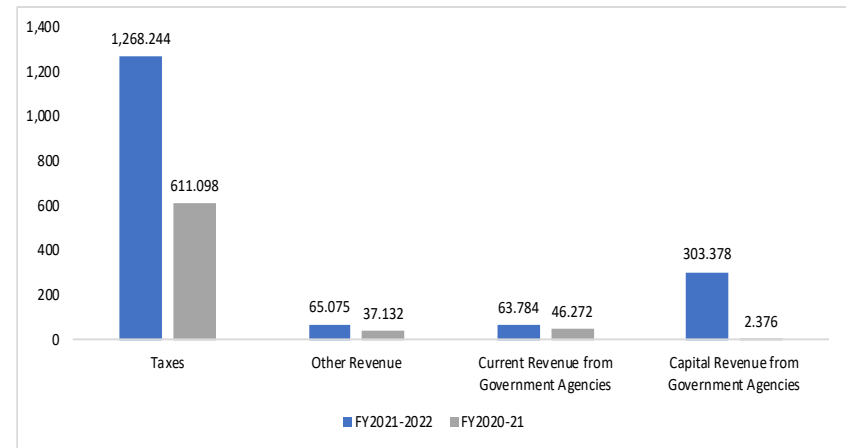
Further, there was a significant increase in collection from Royalty on Mines & Minerals due to the change in the payment modality. Initially, the mining companies under the jurisdiction of RRCO Samtse were mandated to deposit their royalty to Regional Trade Office, Phuentsholing owing to which the revenue collected against Royalty on Mines & Minerals were accounted under Regional Revenue & Customs Office, Phuentsholing.

The Capital Revenue for the fiscal year 2021-2022 recorded at Nu.303.378 million which was an increase by Nu. 301.001 million from previous fiscal year 2020-2021 of Nu. 2.376 million. The increase was mainly due to an increase in collection against the Dolomite Mine Bid Value, Gypsum Mine Bid Value and auction proceeds of dredging and Riverbed Material Bid Value.

The graph below represents the comparative gross revenue collection for the fiscal year 2021-2022 and previous fiscal year 2020-2021;



Composition of taxes, other revenue, current and capital revenue under Samtse RRCO;

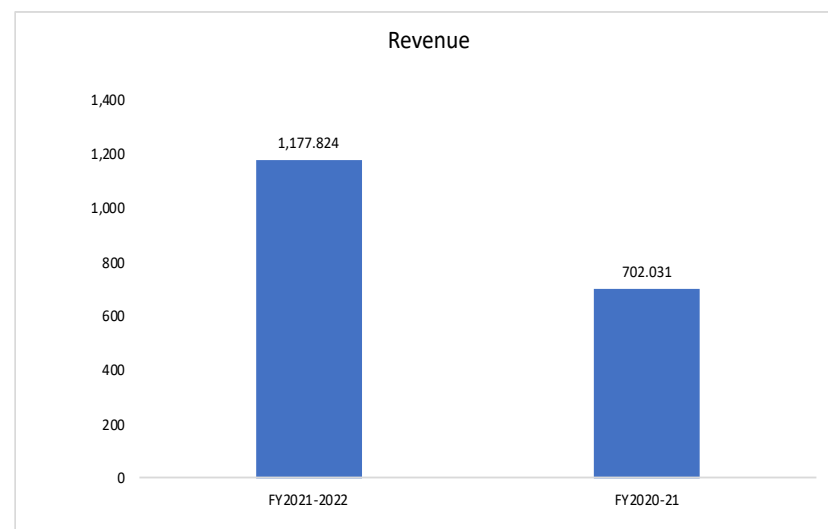


5. SAMDRUP JONGKHAR

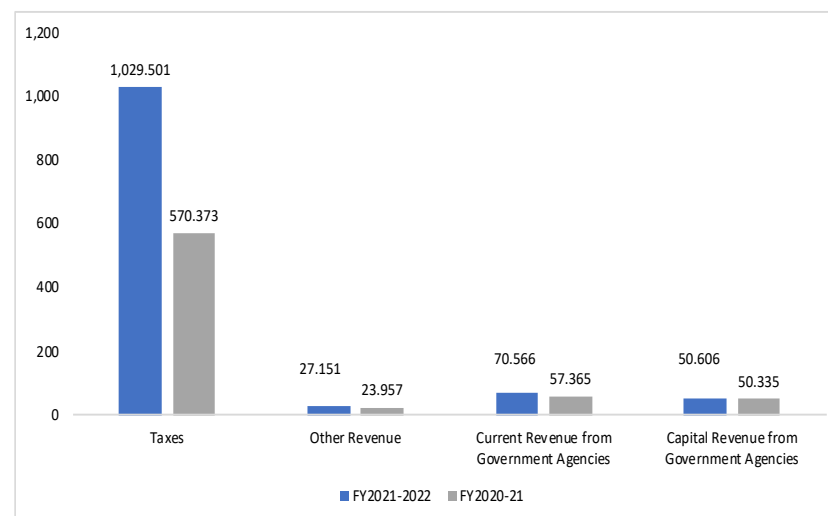
The total revenue collected by RRCO Samdrup Jongkhar for the fiscal year 2021-2022 was Nu. 1,177.824 million, with an increase by 67.8 percent or Nu. 475.901 million of the previous fiscal year 2020-2021 of Nu. 702.031 million.

The Corporate Income Tax collected for the fiscal year 2021-2022 was Nu. 245.221 million with an increase of 870.4 percent as compared to previous fiscal year 2020-2021 of Nu. 25.269 million. The increase was mainly due to the improved performance of the M/s Sonam Drukpa Eastern Bhutan Ferro Silicon Private Limited. During the previous income year, the company sustained losses, and no CIT was paid. However, in the year 2021, the company made a considerably high profit as compared to previous year because of the rising price of silicon. M/S SDEBSPL alone had paid the total provisional tax of Nu. 210,425,679.49 for the income year 2021. The Personal Income Tax collected for the fiscal year 2021-2022 amounts to Nu. 138.622 million, as the significant increase in PIT was attributed to the first ever declaration of dividend by M/s SD Eastern Bhutan Ferro Silicon Pvt. Ltd. The company had declared a 400 percent dividend and deposited TDS of Nu. 56 million.

The graph below represents the comparative gross revenue collection for the fiscal year 2021-2022 and previous fiscal year 2020-2021;



Composition of taxes, other revenue, current and capital revenue under Samdrup Jongkhar RRCO;

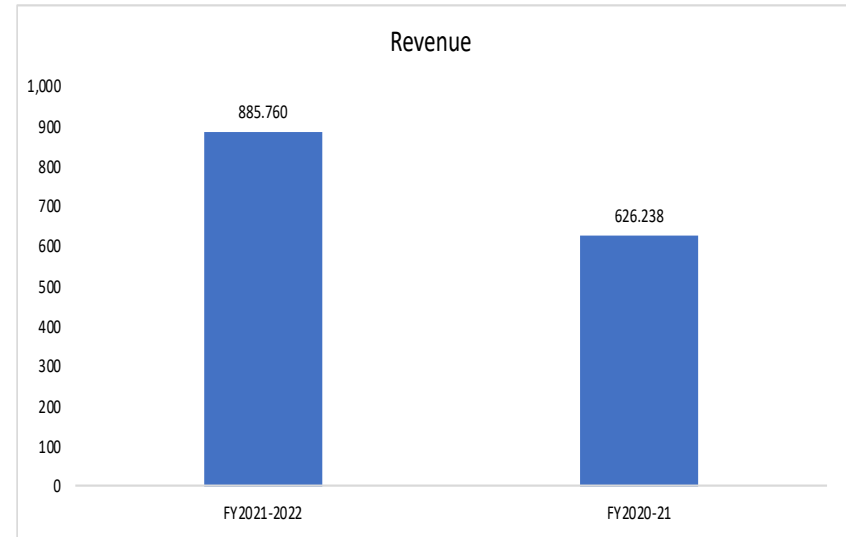


6. GELEPHU

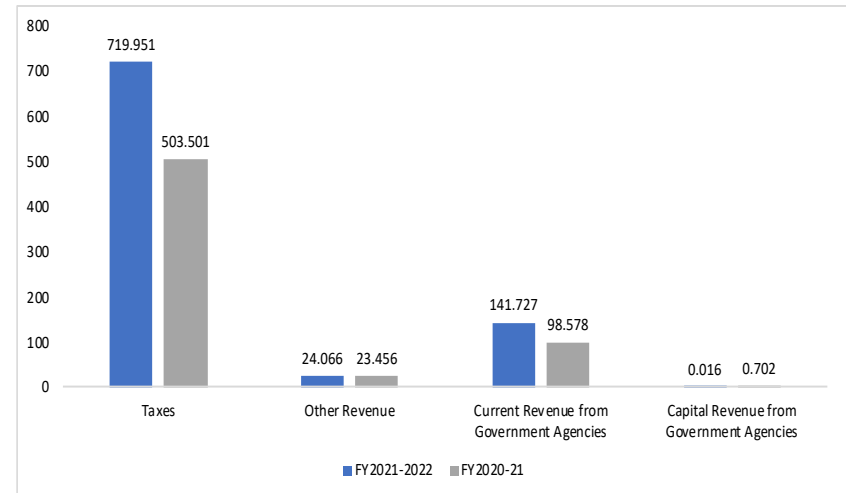
The total revenue collected under RRCO Gelephu for the fiscal year 2021-2022 amounted to Nu.885.760 million, with an increase by 41.4 percent compared to previous fiscal year 2020-2021 of Nu. 626.238 million.

The increase in collection compared to last fiscal year 2020-2021 was mainly attributed to higher collection from Business Income Tax, Taxes on property and Sales Tax on goods & commodities during the fiscal year 2021-202 of 15.8 percent, 64.7 percent and 81.1 percent respectively. Green Tax collected for the fiscal year 2021-2022 was Nu. 86.740 million and was increased by 48 percent as compared to previous fiscal year 2020-2021 of Nu. 58.608 million. Current revenue also increased by 43.8 percent.

The graph below represents the comparative gross revenue collection for the fiscal year 2021-2022 and previous fiscal year 2020-2021;



Composition of taxes, other revenue, current and capital revenue under Gelephu RRCO;



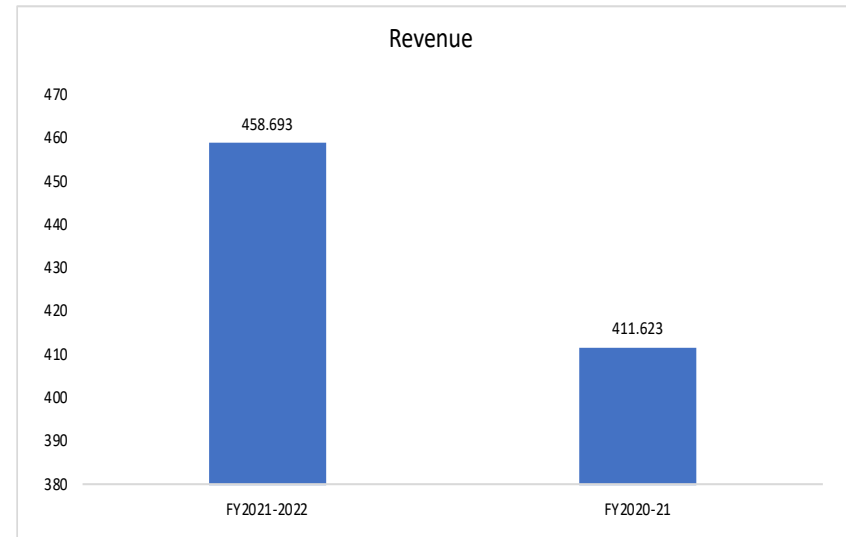
7. PARO

The total revenue collected under RRCO Paro for the fiscal year 2021-2022 was Nu. 458.693 million with an increase of 11 percent as compared to the previous fiscal year of Nu. 411.623 million.

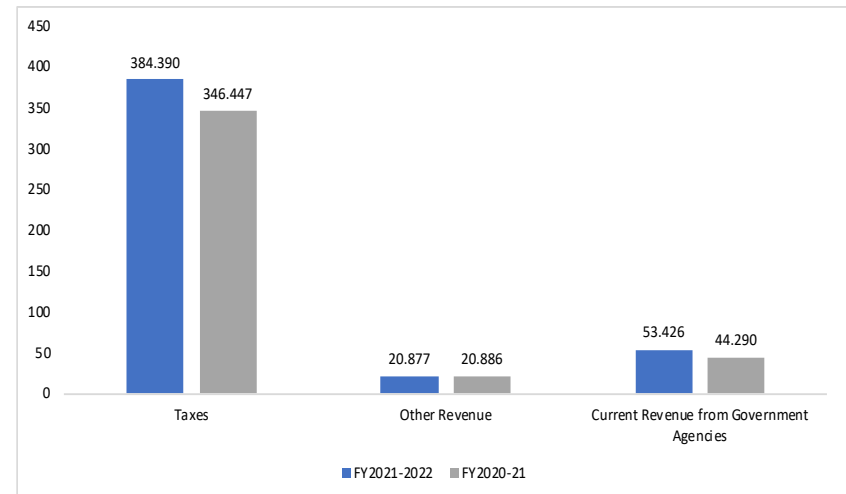
The revenue from BIT and CIT recorded an increase of Nu. 14.362 million and Nu. 9.846 million respectively. The increase in BIT and CIT was mainly attributed to proper tax planning, risk management and information sharing by the key stakeholders. Besides, the true records of the import statistics by the business units at the MDP has also facilitated in estimated tax filing by the trading sectors. However, PIT has recorded a decrease in revenue by about 12.2 percent from Nu. 126.463 million to Nu. 111.039 million. The decrease was mainly due to the revisions of deductible expenditures like education expenses, sponsored children and increasing unemployment due to COVID-19 pandemic.

The revenue from sales taxes collected for the fiscal year 2021-2022 was Nu. 55.657 million and increased by 88.7 percent as compared to the previous fiscal year of Nu. 29.485 million. The increase is mainly attributed to the gradual opening of the economic activities and follow-up on outstanding taxes, and assessment of potential taxpayers. Further, the total import value is recorded at Nu. 7,616.99 million in fiscal year 2021-2022 registering an increase of 278.37 % as compared to previous fiscal year 2020-21 Import value of Nu. 2,736.29 million. The increase as compared to the previous financial year was mainly due to a high value import of computers, laptops and servers of more than 3,044 million, COVID-19 and other vaccines and COVID-19 test kits of more than Nu. 2,000 million. The COVID-19 pandemic has also affected the flight operations and has severely reduced both cargo and passenger movements which has started improving with relaxations from March 2022 onwards.

The graph below represents the comparative gross revenue collection for the fiscal year 2021-2022 and previous fiscal year 2020-2021;



Composition of taxes, other revenue, current and capital revenue under Paro RRCO;



8. MONGAR

The RRCO Mongar has collected gross revenue of Nu.356.978 million for the fiscal year 2021-2022 with an increase of 8.4 percent as compared to previous fiscal year of Nu. 329.365 million.

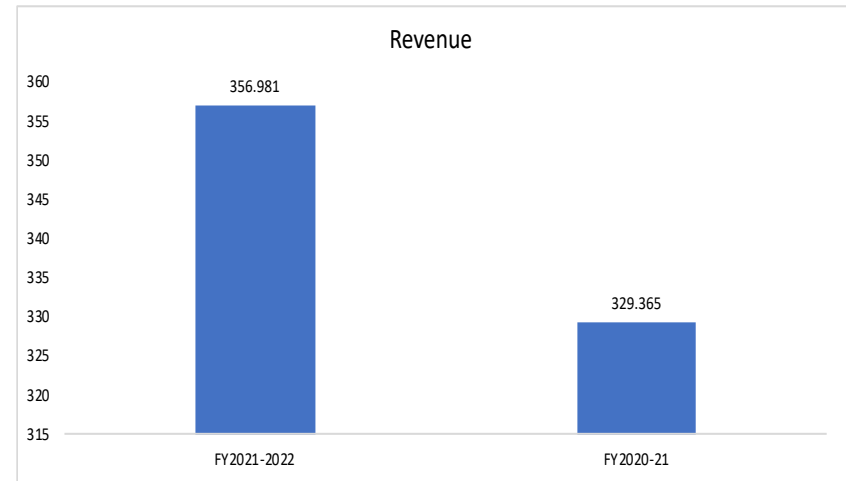
The CIT collected for the financial year 2021-2022 was Nu. 24.050 million which was a decline of 37% as compared to the previous financial year 2020-2021 of Nu.39.190 million. The major contributor for the CIT is from the service sector. However, due to the Covid19 pandemic, the service sector especially the construction entities couldn't perform well due to the less capital budget, further tax administration could complete only 47.6 percent in field assessment.

The BIT collection for the fiscal year 2021-2022 was Nu. 62.169 million which is an increase of 31.5 percent as compared to the previous fiscal year 2020-2021 of Nu. 47.261 million. The increase in the BIT attributed from assessment focused on potential taxpayers and use of import and export data as a tool for assessing BIT. Further, the transfer of remittances pertaining to import and export through the Real Time Gross Statement (RTGS) has improved the system of declaration of purchase at the point of entry and exit.

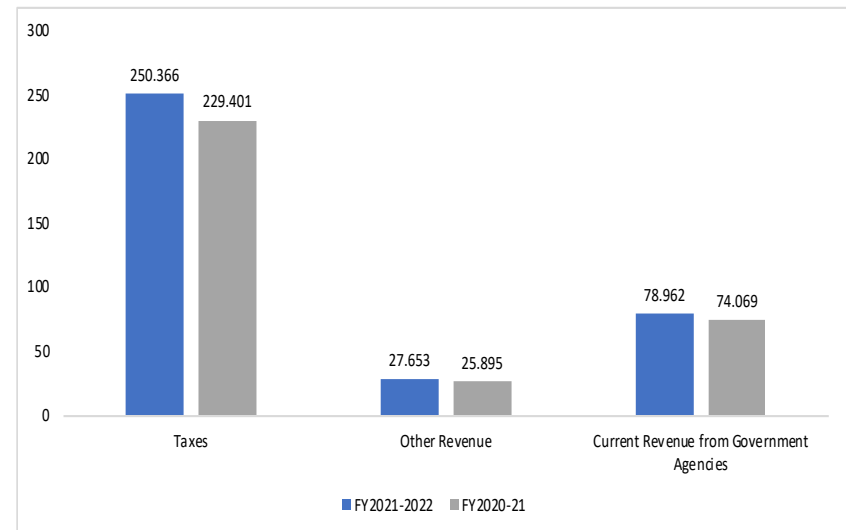
The PIT collection for the fiscal year 2021-2022 was Nu. 112.439 million which was an increase of 18.5 percent as compared to the previous fiscal year 2020-2021 of Nu.94.869 million. The increase in PIT was due to the 100 percent coverage of assessment and conduct of rental surveys. The major contributor to the increase in the CIT/BIT was due to registration and the deposit of 2 percent & 3 percent TDS by Kholong Chhu Hydro Energy Limited (KHEL).

The revenue collected from other revenue, and current was increased by 6.8 percent and 6.6 percent respectively as compared to previous fiscal year 2020-2021.

The graph below represents the comparative gross revenue collection for the fiscal year 2021-2022 and previous fiscal year 2020-2021;



Composition of taxes, other revenue, current and capital revenue under Mongar RRCO;



III. Tax Expenditure

The Tax foregone in the year 2021 was estimated at Nu. 3,312.279 million. The revenue foregone from CIT/BIT, Customs Duty, Sales Tax, and Green Tax was Nu. 120.073 million, Nu. 1,447.882 million, Nu.1,736.929 million, Nu. 7.395 million respectively.

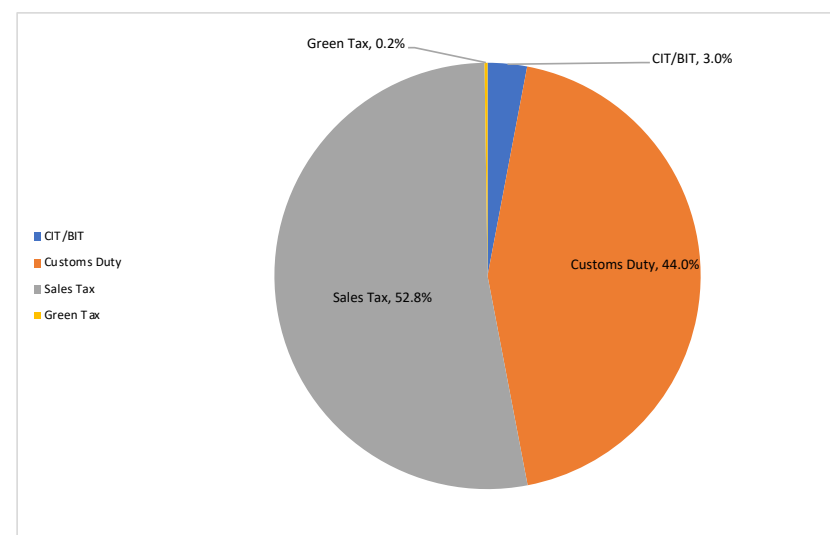
In order to stimulate private sector growth, generate employment opportunities and entice foreign investments in Bhutan, the government had formulated Fiscal Incentives 2017. It was to promote thrust sectors such as education, tourism, ICT, manufacturing, CSI's for balanced economic growth. The new Fiscal Incentive 'FISCAL INCENTIVES 2021' was introduced on 29th November, 2021 with an objective to further stimulate the economy which was affected severely by Covid-19 pandemic. The tax forgone amount is a compilation of tax exemption granted to small and rural business units in rural areas and tax holiday granted to BIT and CIT filers in accordance with FI 2017.

For the year 2021	Revenue forgone (Nu.in millions)
CIT/BIT	120.073
Customs Duty	1,447.882
Sales Tax	1,736.929
Green Tax	7.395
Total	3,312.279

Under Sales Tax, the highest revenue forgone was from exemption and refund on vehicles amounting to Nu. 374.68 million. Exemption on vehicles includes the vehicle import quota provided to public servants and staff/diplomats of the international organization/embassies, refund for public transport and also the exemption on tourism sector vehicle imports. Exemptions to the manufacturing sector, which includes import of plant and machinery and raw materials was second highest amounting

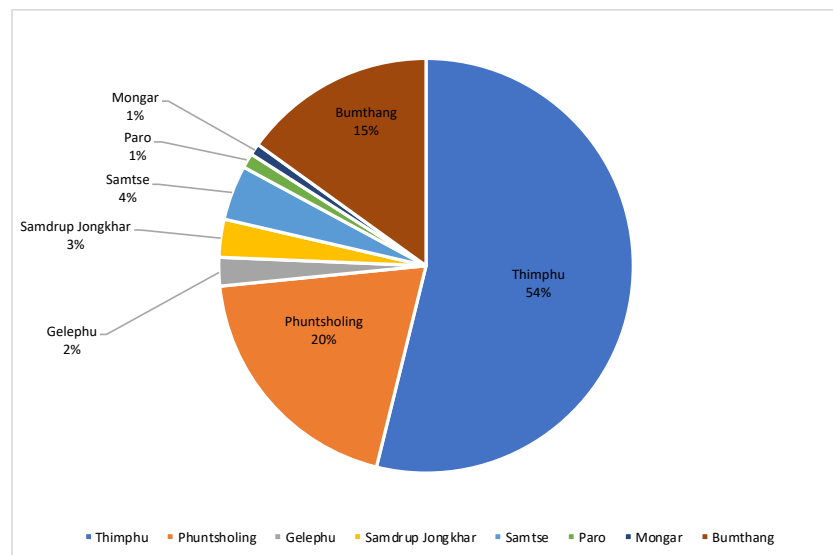
to Nu. 354.77 million. Exemption on hydropower projects amounted to Nu. 108.686 million which was similar in 2020 with exemption amount of Nu. 123 million indicating similar economic activities in the sector in the 2 years. Indicative of the picking up of economic activities as a whole, exemptions to all exempt parties/ persons were at the same levels in 2020 and 2021 as compared to lower exemptions in 2019, indicating slower economic activities.

The pie chart below shows the percentage of tax foregone under each revenue source;



IV. Summary of Regional Revenue Collection

Composition of contribution to overall revenue by region wise;



The highest revenue contributor was Thimphu RRCO with 53.8 percent as major Corporate taxpayers and businesses are registered under this region, followed by Phuntsholing RRCO with 19.6 percent as Phuntsholing is the main trade region where import and export takes place and some major companies are also under this region. The RRCO, Bumthang is the third largest revenue contributor with 15.1 per cent. The main source of the revenue was from the Transfer of Profit from the MangdeChhu Hydropower Authority.

Samtse RRCO, Samdrup Jongkhar RRCO, Gelephu RRCO, Paro RRCO and Mongar RRCO had contributed to 4.3 percent, 3 percent, 2.2 percent, 1.2 percent and 0.9 percent respectively.

V. Summary of tax and non-tax revenue collected by RRCO's;

Region	Source of Revenue	(Nu.in millions)			
		FY 2021-2022	FY 2020-2021	Collection compared to 2020-2021 +/-(-)	
		Gross	Gross	Nu	%
Thimphu	Tax	13,734.581	13,220.051	514.530	3.9
	Non-Tax	7,685.891	7,174.519	511.372	7.1
Phuntsholing	Tax	7,329.913	5,206.860	2,123.053	40.8
	Non-Tax	458.168	380.615	77.553	20.4
Gelephu	Tax	719.951	503.501	216.450	43.0
	Non-Tax	165.808	122.736	43.072	35.1
Samdrup Jongkhar	Tax	1,029.501	570.373	459.128	80.5
	Non-Tax	148.323	131.658	16.665	12.7
Samtse	Tax	1,268.244	611.098	657.146	107.5
	Non-Tax	432.236	85.780	346.456	403.9
Paro	Tax	384.390	346.447	37.943	11.0
	Non-Tax	74.303	65.175	9.128	14.0
Mongar	Tax	250.366	229.401	20.965	9.1
	Non-Tax	106.615	99.964	6.650	6.7
Bumthang	Tax	1,543.365	498.481	1,044.883	209.6
	Non-Tax	4,447.027	7,414.697	(2,967.670)	(40.0)
TOTAL		39,778.683	36,661.358	3,117.324	8.5

Annexure I: National Revenue Statistics FY 2021-2022

Annexure I		FY 2021-2022			FY 2020-2021			(Nu.in millions)		
	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	11
	Revenue	39,778.683	735.610	39,043.073	36,661.358	805.913	35,855.445	3,187.628	8.9	100.0
A	Taxes	26,260.312	417.260	25,843.052	21,186.213	524.448	20,661.765	5,181.286	25.1	66.2
1	Taxes on Income, Profits and Capital Gains	13,606.264	280.504	13,325.760	10,138.633	451.208	9,687.425	3,638.336	37.6	34.1
1.1	Corporate Income Tax	10,155.432	91.826	10,063.607	7,286.175	44.642	7,241.533	2,822.074	39.0	25.8
1.2	Business Income Tax	1,323.836	25.409	1,298.427	1,089.124	10.582	1,078.543	219.884	20.4	3.3
1.3	Personal Income Tax	2,126.996	163.270	1,963.727	1,763.334	395.985	1,367.349	596.378	43.6	5.0
2	Taxes on Property	144.740	0.115	144.625	139.655	0.740	138.915	5.710	4.1	0.4
2.1	Recurrent Taxes on immovable property (Dzongkhag Municipality)	8.385	-	8.385	8.977	0.001	8.976	(0.591)	(6.6)	0.0
2.1.1	Municipal Land Tax	7.421	-	7.421	8.307	0.001	8.306	(0.885)	(10.7)	0.0
2.1.2	House Tax	0.851	-	0.851	0.514	-	0.514	0.337	65.5	0.0
2.1.3	Underdevelopment Land Tax	0.047	-	0.047	0.058	-	0.058	(0.011)	(19.0)	0.0
2.1.4	Fines and penalties	0.066	-	0.066	0.098	-	0.098	(0.032)	(32.5)	0.0
2.2	SEZ/Protected Area/Special Area	0.601	-	0.601	-	-	-	0.601	-	0.0
2.3	Taxes on Capital Transactions	135.754	0.115	135.638	130.677	0.739	129.938	5.700	4.4	0.3
2.2.1	Property Transfer Tax/Ownership transfer tax	101.225	0.115	101.110	94.634	0.739	93.895	7.215	7.7	0.3
2.2.2	Motor Vehicle Ownership Transfer Tax	34.527	-	34.527	36.040	-	36.040	(1.512)	(4.2)	0.1
2.2.3	Fines and penalties	0.001	-	0.001	0.004	-	0.004	(0.002)	(67.4)	0.0
3	Taxes on Goods and Services	7,503.140	51.138	7,452.002	5,475.307	37.052	5,438.255	2,013.747	37.0	19.1
3.1	Sales Tax	5,658.018	49.350	5,608.668	4,146.419	35.816	4,110.603	1,498.065	36.4	14.4
3.1.1	Cement	75.013	-	75.013	61.003	1.578	59.425	15.588	26.2	0.2
3.1.2	Aerated Water	91.245	-	91.245	120.582	-	120.582	(29.337)	(24.3)	0.2
3.1.3	Beer	1,203.211	0.872	1,202.338	1,025.544	1.520	1,024.024	178.314	17.4	3.1
3.1.4	Hotels & restaurants	74.554	0.049	74.505	54.855	0.118	54.738	19.768	36.1	0.2
3.1.5	Entertainment Services	39.729	-	39.729	33.969	-	33.969	5.760	17.0	0.1
3.1.6	Telecom Sevices	-	-	-	2.712	0.039	2.672	(2.672)	(100.0)	-
3.1.7	Goods & Commodities	3,620.972	48.428	3,572.544	2,495.399	27.235	2,468.164	1,104.379	44.7	9.2
3.1.9	Petroleum Products	520.403	-	520.403	326.773	5.326	321.447	198.956	61.9	1.3
3.1.10	Fines and penalties	32.892	-	32.892	25.582	-	25.582	7.310	28.6	0.1
3.2	Excise	386.229	-	386.229	341.859	-	341.859	44.370	13.0	1.0
3.2.1	Domestic	386.229	-	386.229	341.859	-	341.859	44.370	13.0	1.0
3.2.3	Excise Duty Refund	-	-	-	-	-	-	-	-	-

3.3	Green Tax	994.391	1.527	992.864	594.899	1.111	593.788	399.076	67.2	2.5
3.3.1	Motor Vehicles	527.071	0.627	526.444	301.670	1.111	300.558	225.886	75.2	1.3
3.3.2	Fuel	466.907	0.900	466.007	292.971	-	292.971	173.035	59.1	1.2
3.3.3	Fines and penalties	0.413	-	0.413	0.258	-	0.258	0.155	59.8	0.0
3.4	Taxes on use of goods and on permission to use goods or perform activities	464.502	0.261	464.240	392.129	0.124	392.005	72.235	18.4	1.2
3.4.1	Motor Vehicle	330.050	0.161	329.889	257.439	0.124	257.315	72.575	28.2	0.8
3.4.1.1	Motor Vehicle Registration Fees	42.639	0.005	42.635	37.515	-	37.515	5.119	13.6	0.1
3.4.1.2	Motor Vehicle Renewal Fees	245.173	0.156	245.017	196.169	0.124	196.044	48.972	25.0	0.6
3.4.1.3	Fines and penalties	42.238	-	42.238	23.755	-	23.755	18.483	77.8	0.1
3.4.2	Business and Professional Licenses	134.451	0.101	134.351	134.690	-	134.690	(0.339)	(0.3)	0.3
4	Taxes on International Trade and Transactions	595.480	85.502	509.978	589.410	34.329	555.082	(45.104)	(8.1)	1.3
4.1	Customs and Other Import Duties	595.480	85.502	509.978	589.410	34.329	555.082	(45.104)	(8.1)	1.3
4.1.1	Customs Duty on Goods and Commodities	595.480	85.502	509.978	589.410	34.329	555.082	(45.104)	(8.1)	1.3
5	Other Taxes	4,410.687	-	4,410.687	4,843.209	1.119	4,842.090	(431.403)	(8.9)	11.3
5.1	Passenger Service Charge	8.861	-	8.861	3.534	-	3.534	5.327	150.7	0.0
5.2	Duties	15.029	-	15.029	16.908	1.111	15.797	(0.768)	(4.9)	0.0
5.2.1	Legal Stamp Duty	12.890	-	12.890	15.272	1.111	14.161	(1.271)	(9.0)	0.0
5.2.2	Revenue Stamp Duty	2.139	-	2.139	1.636	-	1.636	0.503	30.8	0.0
5.3	Royalty	4,386.797	-	4,386.797	4,822.766	0.008	4,822.758	(435.961)	(9.0)	11.2
5.3.1	Sustainable Development Fee (Tourism)	-	-	-	-	-	-	-	-	-
5.3.2	Forest Products	65.915	-	65.915	48.500	0.008	48.492	17.423	35.9	0.2
5.3.3	Mines and Minerals	303.331	-	303.331	663.986	-	663.986	(360.655)	(54.3)	0.8
5.3.4	Hydro Power	4,017.240	-	4,017.240	4,096.765	-	4,096.765	(79.525)	(1.9)	10.3
5.3.5	Other Royalty	0.312	-	0.312	13.515	-	13.515	(13.203)	(97.7)	0.0
B	Other Revenue	11,858.545	314.277	11,544.267	14,319.039	279.558	14,039.480	(2,495.213)	(17.8)	29.6
1	Property Income	11,555.825	-	11,555.825	14,025.289	-	14,025.289	(2,469.464)	(17.6)	29.6
1.1	Interest receipt from corporations	2,562.471	-	2,562.471	1,570.640	-	1,570.640	991.831	63.1	6.6
1.2	Dividend	4,081.258	-	4,081.258	3,039.052	-	3,039.052	1,042.206	34.3	10.5
1.2.1	DHI	3,976.258	-	3,976.258	3,020.052	-	3,020.052	956.206	31.7	10.2
1.2.2	Others	105.000	-	105.000	19.000	-	19.000	86.000	452.6	0.3
1.3	Withdrawals from income of quasi-corporations	4,843.437	-	4,843.437	9,376.581	-	9,376.581	(4,533.144)	(48.3)	12.4
1.3.1	Net Surplus Transfers from RMA	439.784	-	439.784	2,001.000	-	2,001.000	(1,561.216)	(78.0)	1.1
1.3.2	Mangdechhu Hydro Power	4,403.653	-	4,403.653	7,375.581	-	7,375.581	(2,971.928)	(40.3)	11.3
1.4	Miscellaneous Rent	68.660	-	68.660	39.016	-	39.016	29.644	76.0	0.2
1.4.1	Mineral rent	68.246	-	68.246	37.787	-	37.787	30.460	80.6	0.2
1.4.2	Surface rent	0.191	-	0.191	0.893	-	0.893	(0.703)	(78.7)	0.0
1.4.3	Fines and penalties	0.223	-	0.223	0.336	-	0.336	(0.113)	(33.6)	0.0

2	Social Contributions	302.720	314.277	(11.558)	293.750	279.558	14.192	(25.749)	(181.4)	(0.0)
2.1	Health Contribution	302.720	314.277	(11.558)	293.750	279.558	14.192	(25.749)	(181.4)	(0.0)
C	Current Revenue from Government Agencies	1,237.896	4.073	1,233.823	1,074.676	1.432	1,073.245	160.578	15.0	3.2
1	Administrative Fees & Charges	835.346	0.907	834.439	765.040	0.626	764.414	70.024	9.2	2.1
1.1	Economic Services	564.104	0.694	563.411	520.564	0.253	520.311	43.099	8.3	1.4
1.1.1	Agriculture, Live Stock and Forest	63.782	0.131	63.651	56.020	0.004	56.016	7.635	13.6	0.2
1.1.2	Geological Services	10.067	-	10.067	14.758	-	14.758	(4.690)	(31.8)	0.0
1.1.3	Corporate Services	1.334	0.000	1.333	2.464	0.000	2.463	(1.130)	(45.9)	0.0
1.1.4	Transportation	287.332	0.528	286.804	279.290	0.249	279.041	7.763	2.8	0.7
1.1.5	Customs,Excise and National Property	160.357	0.004	160.353	133.819	-	133.819	26.533	19.8	0.4
1.1.6	Information and Media	20.751	-	20.751	20.095	-	20.095	0.657	3.3	0.1
1.1.7	Tourism	0.369	-	0.369	0.461	-	0.461	(0.092)	(20.0)	0.0
1.1.8	Construction	20.113	0.031	20.082	13.659	-	13.659	6.423	47.0	0.1
1.2	Social Services	136.884	0.012	136.872	99.280	-	99.280	37.593	37.9	0.4
1.2.1	Health Services	101.006	0.010	100.997	73.853	-	73.853	27.144	36.8	0.3
1.2.2	Education Services	31.059	0.003	31.056	18.344	-	18.344	12.713	69.3	0.1
1.2.3	Regulatory Services	4.819	-	4.819	7.083	-	7.083	(2.264)	(32.0)	0.0
1.3	General Services	134.358	0.202	134.156	145.196	0.373	144.823	(10.667)	(7.4)	0.3
1.3.1	Immigration Services	52.334	0.014	52.320	30.032	0.008	30.025	22.296	74.3	0.1
1.3.2	Municipal Services	4.094	-	4.094	6.694	-	6.694	(2.600)	(38.8)	0.0
1.3.3	Citizen and Labour Services	13.333	-	13.333	8.774	-	8.774	4.559	52.0	0.0
1.3.4	Legal Services	25.834	0.182	25.652	26.664	-	26.664	(1.012)	(3.8)	0.1
1.3.5	Land Services	11.424	0.001	11.423	27.790	0.366	27.425	(16.001)	(58.3)	0.0
1.3.6	Standardization Services	2.815	-	2.815	2.603	-	2.603	0.212	8.2	0.0
1.3.7	Environmental Services	9.170	0.005	9.165	9.112	-	9.112	0.053	0.6	0.0
1.3.8	Other Services	15.353	-	15.353	33.527	-	33.527	(18.174)	(54.2)	0.0
2	Sale of Goods and Commodities	402.550	3.165	399.385	309.636	0.805	308.831	90.554	29.3	1.0
2.1	Economic Services	50.438	-	50.438	39.912	-	39.912	10.527	26.4	0.1
2.1.1	Sale of Live Stocks	23.170	-	23.170	19.080	-	19.080	4.090	21.4	0.1
2.1.2	Sale of Farm Produce	0.147	-	0.147	1.199	-	1.199	(1.053)	(87.8)	0.0
2.1.3	Sale of Poultry and Poultry Products	22.391	-	22.391	14.334	-	14.334	8.057	56.2	0.1
2.1.4	Sale of Dairy Products	3.948	-	3.948	3.772	-	3.772	0.176	4.7	0.0
2.1.5	Other Sales	0.783	-	0.783	1.526	-	1.526	(0.744)	(48.7)	0.0
2.2	General Services	0.588	-	0.588	0.635	-	0.635	(0.047)	(7.4)	0.0
2.2.1	Auction of Farm Produced on Government Land	0.125	-	0.125	0.635	-	0.635	(0.510)	(80.3)	0.0
2.2.2	Others	0.463	-	0.463	-	-	-	0.463	-	0.0

2.3	Miscellaneous Revenue	351.524	3.165	348.358	269.089	0.805	268.284	80.074	29.8	0.9
2.3.1	Tender Document Sale	0.415	-	0.415	0.898	-	0.898	(0.483)	(53.8)	0.0
2.3.2	Rent from Buildings/Workshops/Plots	133.379	-	133.379	128.062	0.805	127.257	6.123	4.8	0.3
2.3.3	Lease Rent	27.879	-	27.879	48.238	-	48.238	(20.358)	(42.2)	0.1
2.3.4	Forfeiture of Security Deposit	11.048	-	11.048	1.351	-	1.351	9.697	718.0	0.0
2.3.5	Liquidated Damages	122.153	3.104	119.049	46.758	-	46.758	72.291	154.6	0.3
2.3.6	Books and Periodical Sales	0.040	-	0.040	0.004	-	0.004	0.036	834.2	0.0
2.3.7	Audit Recovery Account	19.111	-	19.111	24.156	-	24.156	(5.045)	(20.9)	0.0
2.3.8	VAT Refund	-	-	-	-	-	-	-	-	-
2.3.9	Annual CSO Registration Fees	0.168	-	0.168	0.186	-	0.186	(0.018)	(9.7)	0.0
2.3.10	Demurrage Charges	2.850	-	2.850	2.194	-	2.194	0.656	29.9	0.0
2.3.11	Development Fee	12.342	-	12.342	4.679	-	4.679	7.664	163.8	0.0
2.3.12	Warehouse Charges	0.002	-	0.002	0.130	-	0.130	(0.128)	(98.6)	0.0
2.3.13	Compensation	-	-	-	0.045	-	0.045	(0.045)	(100.0)	-
2.3.14	Sales of Leftover Grocery Items	0.106	-	0.106	5.497	-	5.497	(5.392)	(98.1)	0.0
2.3.15	Other Miscellaneous Receipts	1.267	-	1.267	2.249	-	2.249	(0.982)	(43.7)	0.0
2.3.16	Other Outstanding Dues & Recoveries	0.649	0.061	0.587	4.569	-	4.569	(3.982)	(87.1)	0.0
2.3.17	LPG Card Cost - Lost Replacement	0.001	-	0.001	0.003	-	0.003	(0.002)	(80.8)	0.0
2.3.18	Seizure Money	18.439	-	18.439	-	-	-	18.439	-	0.0
2.3.19	Land Lease Certification Fees	0.001	-	0.001	-	-	-	0.001	-	0.0
2.3.20	Fines & Penalties	1.673	-	1.673	0.069	-	0.069	1.604	2,311.0	0.0
D	Capital Revenue from Government Agencies	421.931	-	421.931	81.430	0.476	80.954	340.977	421.2	1.1
1	Capital Receipts	421.931	-	421.931	81.430	0.476	80.954	340.977	421.2	1.1
1.1	Economic Services	421.931	-	421.931	81.430	0.476	80.954	340.977	421.2	1.1
1.1.1	Auction of Building	0.733	-	0.733	0.592	-	0.592	0.141	23.8	0.0
1.1.2	Auction of Land	-	-	-	-	-	-	-	-	-
1.1.3	Auction of Vehicle	59.712	-	59.712	25.754	0.476	25.278	34.435	136.2	0.2
1.1.4	Auction of Goods and Commodities	5.876	-	5.876	5.084	-	5.084	0.792	15.6	0.0
1.1.5	Dolomite Mine Bid Value	200.000	-	200.000	-	-	-	200.000	-	0.5
1.1.6	Gypsum Mine Bid Value	75.000	-	75.000	-	-	-	75.000	-	0.2
1.1.7	Riverbed Material Bid Value	30.609	-	30.609	-	-	-	30.609	-	0.1
1.1.8	Coal Mine Bid Value	50.000	-	50.000	50.000	-	50.000	-	-	0.1

Annexure II: Regional Revenue Statistics FY 2021-2022

THIMPHU		FY2021-2022	FY2020-2021	Collection compared to FY2020-2021	
	Source of Revenue	Gross	Gross	Nu.	%
	Revenue	21,420.472	20,394.570	1,025.902	5.0
A	Taxes	13,734.581	13,220.051	514.530	3.9
1	Taxes on Income, Profits and Capital Gains	9,584.438	7,832.602	1,751.835	22.4
1.1	Corporate Income Tax	7,765.060	6,327.988	1,437.073	22.7
1.1.1	Corporate Income Tax	6,349.119	5,016.033	1,333.085	26.6
1.1.2	TDS	1,405.801	1,303.647	102.154	7.8
1.1.3	Fines & penalties	10.140	8.307	1.833	22.1
1.2	Business Income Tax	665.941	542.236	123.706	22.8
1.2.1	Business Income Tax	389.721	301.584	88.138	29.2
1.2.2	TDS	257.291	218.196	39.095	17.9
1.2.3	Fines & penalties	18.929	22.456	(3.527)	(15.7)
1.3	Personal Income Tax	1,153.436	962.379	191.057	19.9
1.3.1	PIT	338.374	236.618	101.757	43.0
1.3.2	TDS	793.972	703.910	90.062	12.8
1.3.3	Surcharge	13.818	15.419	(1.600)	(10.4)
1.3.4	Fines & penalties	7.271	6.433	0.838	13.0
2	Taxes on Property	41.491	49.829	(8.339)	(16.7)
2.1	Recurrent Taxes on immovable property	0.876	1.164	(0.288)	(24.7)
2.2	Taxes on Financial and Capital Transactions	40.615	48.665	(8.051)	(16.5)
3	Taxes on Goods and Services	1,358.722	1,021.744	336.978	33.0
3.1	Sales Tax	1,101.828	815.915	285.913	35.0
3.1.1	Beer	1.152	0.583	0.569	97.5
3.1.2	Hotels & restaurants	40.924	36.169	4.755	13.1
3.1.3	Entertainment Services	19.721	18.296	1.424	7.8
3.1.4	Telecom Services	-	2.712	(2.712)	(100.0)
3.1.5	Goods & Commodities	1,035.119	754.863	280.256	37.1
3.1.6	Fines & penalties	4.912	3.291	1.621	49.3

3.2	Green Tax	3.327	16.007	(12.681)	(79.2)
3.2.1	Motor Vehicles	3.327	16.007	(12.681)	(79.2)
3.2.2	Fines & penalties	-	0.000	(0.000)	(100.0)
3.3	Taxes on use of goods and on permission to use goods or perform activities	253.567	189.822	63.746	33.6
3.3.1	Motor Vehicle	140.174	91.771	48.403	52.7
3.3.1.1	Motor Vehicle Registration Fees	12.741	7.376	5.364	72.7
3.3.1.2	Motor Vehicle Renewal Fees	110.230	73.689	36.541	49.6
3.3.1.3	Fines & penalties	17.204	10.706	6.498	60.7
3.3.2	Business and Professional Licenses	113.393	98.050	15.343	15.6
4	Taxes on International Trade and Transactions	88.661	47.895	40.766	85.1
4.1	Customs and Other Import Duties	88.661	47.895	40.766	85.1
5	Other Taxes	2,661.269	4,267.981	(1,606.711)	(37.6)
5.1	Payable solely by business	12.843	14.983	(2.141)	(14.3)
5.1.1	Duties	12.843	14.983	(2.141)	(14.3)
5.1.1.1	Legal Stamp Duty	11.317	13.425	(2.108)	(15.7)
5.1.1.2	Revenue Stamp Duty	1.526	1.558	(0.033)	(2.1)
5.2	Royalty	2,648.427	4,252.997	(1,604.571)	(37.7)
5.2.1	Forest Products	14.022	7.094	6.928	97.7
5.2.2	Mines and Minerals	9.365	477.310	(467.945)	(98.0)
5.2.3	Hydro Power	2,624.728	3,755.078	(1,130.350)	(30.1)
5.2.4	Other Royalty	0.312	13.515	(13.203)	(97.7)
B	Other Revenue	7,160.136	6,761.214	398.922	5.9
1	Property Income	7,005.806	6,608.456	397.349	6.0
1.1	Interest	2,562.471	1,570.640	991.831	63.1
1.2	Dividend	4,001.258	3,033.052	968.206	31.9
1.2.1	DHI	3,976.258	3,020.052	956.206	31.7
1.2.2	Others	25.000	13.000	12.000	92.3

1.3	Withdrawals from income of quasi-corporations	439.784	2,001.000	(1,561.216)	(78.0)
1.3.1	Net Profit Transfers	439.784	2,001.000	(1,561.216)	(78.0)
1.3.1.1	Royal Monetary Authority	439.784	2,001.000	(1,561.216)	(78.0)
1.4	Miscellaneous Rent	2.293	3.765	(1.472)	(39.1)
2	Social Contributions	154.331	152.758	1.573	1.0
2.1	Health Contribution	154.331	152.758	1.573	1.0
C	Current Revenue from Government Agencies	460.221	385.287	74.933	19.4
1	Administrative Fees & Charges	320.669	290.554	30.116	10.4
1.1	Economic Services	216.510	219.104	(2.594)	(1.2)
1.1.1	Agriculture, Live Stock and Forest	6.887	6.642	0.245	3.7
1.1.2	Geological Services	-	0.108	(0.108)	(100.0)
1.1.3	Corporate Services	0.401	1.037	(0.636)	(61.3)
1.1.4	Transportation	155.230	164.598	(9.368)	(5.7)
1.1.5	Customs,Excise and National Property	19.831	18.332	1.499	8.2
1.1.6	Information and Media	18.678	18.021	0.656	3.6
1.1.7	Tourism	0.366	0.461	(0.095)	(20.7)
1.1.8	Construction	15.118	9.904	5.213	52.6
1.2	Social Services	28.914	20.281	8.633	42.6
1.2.1	Health Services	8.640	7.545	1.095	14.5
1.2.2	Education Services	15.549	8.706	6.843	78.6
1.2.3	Regulatory Services	4.724	4.029	0.695	17.2
1.3	General Services	75.246	51.169	24.076	47.1
1.3.1	Immigration Services	37.717	21.500	16.217	75.4
1.3.2	Municipal Services	0.966	2.484	(1.518)	(61.1)
1.3.3	Citizen and Labour Services	10.376	6.288	4.088	65.0
1.3.4	Legal Services	14.276	10.257	4.019	39.2
1.3.5	Land Services	3.148	5.025	(1.877)	(37.4)
1.3.6	Standardization Services	2.391	2.127	0.264	12.4
1.3.7	Environmental Services	3.154	3.345	(0.191)	(5.7)
1.3.8	Other Services	3.217	0.142	3.075	2,162.5

2	Sale of Goods and Commodities	139.551	94.733	44.818	47.3
2.1	Economic Services	4.044	3.757	0.287	7.6
2.1.1	Sale of Live Stocks	3.352	2.712	0.640	23.6
2.1.2	Sale of Diary Products	0.135	0.000	0.135	6,734,350.0
2.1.3	Sale of Farm Produce	-	0.110	(0.110)	(100.0)
2.1.4	Other Sales	0.557	0.935	(0.378)	(40.4)
2.2	General Services	0.463	0.199	0.263	132.1
2.2.1	Others	0.463	0.199	0.263	132.1
2.3	Miscellaneous and Unidentified Revenue	135.045	90.777	44.267	48.8
D	Capital Revenue from Government Agencies	65.534	28.017	37.516	133.9
1	Capital Receipts	65.534	28.017	37.516	133.9
1.1	Economic Services	65.534	28.017	37.516	133.9

PHUNTSOLING		FY2021-2022	FY2020-2021	Collection compared to FY2020-2021	
	Source of Revenue	Gross	Gross	Nu.	%
1	Revenue	7,788.081	5,587.475	2,200.606	39.4
A	Taxes	7,329.913	5,206.860	2,123.053	40.8
1	Taxes on Income, Profits and Capital Gains	1,993.878	1,136.234	857.644	75.5
1.1	Corporate Income Tax	1,274.961	578.042	696.920	120.6
1.1.1	Corporate Income Tax	1,124.581	398.475	726.106	182.2
1.1.2	TDS	148.109	176.087	(27.978)	(15.9)
1.1.3	Fines & penalties	2.271	3.480	(1.208)	(34.7)
1.2	Business Income Tax	308.040	241.042	66.998	27.8
1.2.1	Business Income Tax	209.542	174.293	35.249	20.2
1.2.2	TDS	90.959	59.864	31.096	51.9
1.2.3	Fine & penalties	7.539	6.885	0.654	9.5
1.3	Personal Income Tax	410.876	317.150	93.727	29.6
1.3.1	PIT	89.230	66.842	22.388	33.5
1.3.2	TDS	311.518	242.887	68.631	28.3
1.3.3	Surcharge	9.418	7.116	2.302	32.3
1.3.4	Fines and penalties	0.710	0.305	0.406	133.0
2	Taxes on Property	13.901	4.147	9.754	235.2
2.1	Recurrent Taxes on immovable property	0.124	0.196	(0.072)	(36.6)
2.2	Taxes on Financial and Capital Transactions	13.777	3.951	9.826	248.7
3	Taxes on Goods and Services	4,834.219	3,563.661	1,270.558	35.7
3.1	Sales Tax	3,603.078	2,726.438	876.639	32.2
3.1.1	Cement	0.486	1.349	(0.863)	(64.0)
3.1.2	Aerated Water	88.102	112.702	(24.599)	(21.8)
3.1.3	Beer	1,194.800	1,021.937	172.863	16.9
3.1.4	Hotels & Restaurants	8.039	3.168	4.871	153.8
3.1.5	Entertainment Services	3.320	2.868	0.451	15.7
3.1.6	Goods & Commodities	1,981.216	1,375.457	605.759	44.0
3.1.7	Petroleum Products	305.752	188.408	117.344	62.3
3.1.8	Fines & Penalties	21.363	20.550	0.814	4.0

3.2	Excise	386.145	341.834	44.312	13.0
3.2.1	Distillery Products	386.145	341.834	44.312	13.0
3.3	Green Tax	782.268	442.343	339.925	76.8
3.3.1	Motor Vehicle	523.667	283.859	239.809	84.5
3.3.2	Fuel	258.283	158.311	99.973	63.1
3.3.3	Fines & Penalties	0.318	0.174	0.144	82.8
3.4	Taxes on use of goods and on permission to use goods or perform activities	62.728	53.045	9.682	18.3
3.4.1	Motor Vehicle	59.302	45.450	13.852	30.5
3.4.1.1	Motor Vehicle Registration Fees	5.256	3.552	1.704	48.0
3.4.1.2	Motor Vehicle Renewal Fees	47.632	38.817	8.815	22.7
3.4.1.3	Fines & Penalties	6.414	3.082	3.332	108.1
3.4.2	Business and Professional Licenses	3.426	7.595	(4.169)	(54.9)
4	Taxes on International Trade and Transactions	448.263	483.951	(35.688)	(7.4)
4.1	Customs and Other Import Duties	448.263	483.951	(35.688)	(7.4)
5	Other Taxes	39.651	18.867	20.784	110.2
5.1	Payable solely by business	0.001	-	0.001	-
5.1.1	Revenue Stamp Duty	0.001	-	0.001	-
5.2	Royalty	39.651	18.867	20.783	110.2
5.2.1	Forest Products	4.661	5.278	(0.618)	(11.7)
5.2.2	Mines and Minerals	34.990	13.589	21.401	157.5
B	Other Revenue	116.772	37.216	79.556	213.8
1	Property Income	83.362	7.756	75.606	974.8
1.1	Dividend	80.000	6.000	74.000	1,233.3
1.2	Miscellaneous Rent	3.362	1.756	1.606	91.4
2	Social Contributions	33.410	29.460	3.950	13.4

2.1	Health Contribution	33.410	29.460	3.950	13.4
C	Current Revenue from Government Agencies	338.998	343.399	(4.401)	(1.3)
1	Administrative Fees & Charges	292.173	287.340	4.833	1.7
1.1	Economic Services	213.959	189.667	24.292	12.8
1.1.1	Agriculture, Live Stock and Forest	16.826	17.106	(0.280)	(1.6)
1.1.2	Geological Services	2.017	0.684	1.333	194.8
1.1.3	Corporate Services	0.248	0.615	(0.367)	(59.7)
1.1.4	Transportation	62.467	55.597	6.870	12.4
1.1.5	Customs,Excise and National Property	131.138	114.455	16.683	14.6
1.1.6	Information and Media	0.385	0.403	(0.017)	(4.3)
1.1.7	Construction	0.878	0.807	0.071	8.8
1.2	Social Services	57.419	52.167	5.253	10.1
1.2.1	Health Services	48.883	48.388	0.495	1.0
1.2.2	Education Services	8.506	3.778	4.728	125.1
1.2.3	Regulatory Services	0.031	0.001	0.029	2,657.6
1.3	General Services	20.795	45.506	(24.711)	(54.3)
1.3.1	Immigration Services	5.818	2.602	3.216	123.6
1.3.2	Municipal Services	0.428	0.168	0.259	153.8
1.3.3	Citizen and Labour Services	0.335	0.390	(0.055)	(14.0)
1.3.4	Legal Services	2.299	3.217	(0.917)	(28.5)
1.3.5	Land Services	0.403	5.412	(5.009)	(92.5)
1.3.6	Standardization Services	0.023		0.023	-
1.3.7	Environmental Services	1.301	0.624	0.677	108.4
1.3.8	Other Services	10.187	33.092	(22.905)	(69.2)

2	Sale of Goods and Commodities	46.825	56.059	(9.234)	(16.5)
2.1	Economic Services	0.716	1.547	(0.831)	(53.7)
2.1.1	Sale of Live Stocks	0.012	0.090	(0.078)	(86.7)
2.1.2	Sale of Dairy Products	0.545	1.185	(0.640)	(54.0)
2.1.3	Sale of Farm Produce	-	0.048	(0.048)	(100.0)
2.1.4	Other Sales	0.159	0.225	(0.066)	(29.3)
2.2	Miscellaneous and Unidentified Revenue	46.110	54.512	(8.403)	(15.4)
D	Capital Revenue from Government Agencies	2.398	-	2.398	-
1	Capital Receipts	2.398	-	2.398	-
1.1	Economic Services	2.398	-	2.398	-

BUMTHANG		FY2021-2022	FY2020-2021	Collection compared to FY2020-2021	
	Source of Revenue	Gross	Gross	Nu.	%
1	Revenue	5,990.392	7,913.179	(1,922.787)	(24.3)
A	Taxes	1,543.365	498.481	1,044.883	209.6
1	Taxes on Income, Profits and Capital Gains	102.569	105.691	(3.121)	(3.0)
1.1	Corporate Income Tax	35.944	39.171	(3.226)	(8.2)
1.1.1	Corporate Income Tax	0.082	-	0.082	-
1.1.2	TDS	35.769	37.812	(2.044)	(5.4)
1.1.3	Fines & penalties	0.094	1.358	(1.264)	(93.1)
1.2	Business Income Tax	26.643	27.139	(0.496)	(1.8)
1.2.1	Business Income tax	9.724	10.384	(0.660)	(6.4)
1.2.2	TDS	16.657	16.356	0.301	1.8
1.2.3	Fines & penalties	0.262	0.399	(0.137)	(34.4)
1.3	Personal Income Tax	39.982	39.381	0.601	1.5
1.3.1	PIT	1.992	0.875	1.117	127.6
1.3.2	TDS	37.783	38.430	(0.647)	(1.7)
1.3.3	Fines & penalties	0.207	0.075	0.131	173.7
2	Taxes on Property	7.938	14.743	(6.806)	(46.2)
2.1	Recurrent Taxes on immovable property	0.054	0.176	(0.122)	(69.1)
2.2	Taxes on Financial and Capital Transactions	7.883	14.567	(6.684)	(45.9)
3	Taxes on Goods and Services	25.434	25.879	(0.445)	(1.7)
3.1	Sales Tax	8.713	8.197	0.516	6.3
3.1.1	Beer	1.248	0.960	0.288	30.0
3.1.2	Hotels & Restaurants	4.402	3.050	1.353	44.3
3.1.3	Entertainment Service	2.913	2.195	0.717	32.7
3.1.4	Goods & commodities	-	1.703	(1.703)	(100.0)
3.1.5	Fines & penalties	0.150	0.289	(0.139)	(48.0)
3.2	Excise	0.064	0.025	0.039	155.7
3.2.1	Distillery Products	0.064	0.025	0.039	155.7
3.3	Green Tax	-	1.760	(1.760)	(100.0)
3.3.1	Vehicle	-	1.760	(1.760)	(100.0)
3.4	Customs Duty	-	1.570	(1.570)	(100.0)

3.5	Taxes on use of goods and on permission to use goods or perform activities	16.656	14.327	2.329	16.3
3.5.1	Motor Vehicle	16.026	13.485	2.541	18.8
3.5.1.1	Motor Vehicle Registration Fees	0.549	0.423	0.126	29.7
3.5.1.2	Motor Vehicle Renewal Fees	12.756	11.757	1.000	8.5
3.5.1.3	Fines & penalties	2.721	1.306	1.416	108.4
3.5.2	Business and Professional Licenses	0.630	0.842	(0.212)	(25.2)
4	Other Taxes	1,407.424	352.169	1,055.255	299.6
4.1	Royalty	1,407.424	352.169	1,055.255	299.6
4.1.1	Forest Products	14.781	10.334	4.447	43.0
4.1.2	Mines and Minerals	0.132	0.148	(0.016)	(10.6)
4.1.3	Hydropower	1,392.511	341.687	1,050.825	307.5
B	Other Revenue	4,416.815	7,389.282	(2,972.467)	(40.2)
1	Property Income	4,403.697	7,375.581	(2,971.884)	(40.3)
1.1	Net Profit Transfers	4,403.653	7,375.581	(2,971.928)	(40.3)
1.1.1	Mangdechhu Hydroelectric Project Authority	4,403.653	7,375.581	(2,971.928)	(40.3)
1.2	Miscellaneous Rent	0.045	0.047	(0.002)	(4.1)
1.2.1	Rental Income from mines	0.045	0.047	(0.002)	(4.1)
2	Social Contributions	13.117	13.654	(0.536)	(3.9)
2.1	Health Contribution	13.117	13.654	(0.536)	(3.9)
C	Current Revenue from Government Agencies	30.213	25.416	4.797	18.9
1	Administrative Fees & Charges	12.721	9.504	3.218	33.9
1.1	Economic Services	6.608	5.553	1.055	19.0
1.1.1	Agriculture, Live Stock and Forest	2.217	2.186	0.032	1.5
1.1.2	Transportation	3.359	2.533	0.825	32.6
1.1.3	Customs, Excise and National Property	0.621	0.453	0.168	37.0
1.1.4	Information and Media	0.292	0.177	0.116	65.5
1.1.5	Construction	0.118	0.204	(0.086)	(42.2)

1.2	Social Services	3.111	0.592	2.519	425.4
1.2.1	Health Services	0.252	0.198	0.054	27.2
1.2.2	Education Services	2.859	0.382	2.476	648.2
1.2.3	Regulatory Services	-	0.012	(0.012)	(100.0)
1.3	General Services	3.003	3.358	(0.355)	(10.6)
1.3.1	Municipal Services	0.110	0.191	(0.082)	(42.7)
1.3.2	Citizen and Labour Services	0.199	0.161	0.037	23.3
1.3.3	Legal Services	1.594	1.375	0.218	15.9
1.3.4	Land Services	0.592	0.970	(0.378)	(39.0)
1.3.5	Environmental Services	0.374	0.661	(0.287)	(43.4)
1.3.6	Other Services	0.136	-	0.136	-
2	Sale of Goods and Commodities	17.491	15.912	1.579	9.9
2.1	Economic Services	0.103	0.348	(0.245)	(70.5)

2.1.1	Sale of Live Stocks	0.099	0.049	0.050	101.7
2.1.2	Sale of Dairy Products	-	0.299	(0.299)	(100.0)
2.1.3	Other sale	0.004	-	0.004	-
2.2	Miscellaneous and Unidentified Revenue	17.389	15.564	1.825	11.7
2.1	Across All Services	17.389	15.564	1.825	11.7

SAMTSE		FY2021-2022	FY2020-2021	Collection compared to FY2020-2021	
	Source of Revenue	Gross	Gross	Nu.	%
	Revenue	1,700.481	696.878	1,003.602	144.0
A	Taxes	1,268.244	611.098	657.146	107.5
1	Taxes on Income, Profits and Capital Gains	874.017	359.669	514.348	143.0
1.1	Corporate Income Tax	747.617	227.363	520.254	228.8
1.1.1	Corporate Income Tax	725.699	213.098	512.601	240.5
1.1.2	TDS	20.792	13.732	7.060	51.4
1.1.3	Fines & penalties	1.126	0.533	0.593	111.2
1.2	Business Income Tax	60.438	72.682	(12.245)	(16.8)
1.2.1	Business Income tax	44.948	54.241	(9.293)	(17.1)
1.2.2	TDS	13.856	17.827	(3.972)	(22.3)
1.2.3	Fines and Penalties	1.635	0.615	1.020	166.0
1.3	Personal Income Tax	65.961	59.623	6.338	10.6
1.3.1	PIT	9.330	7.410	1.920	25.9
1.3.2	TDS	55.597	51.496	4.101	8.0
1.3.3	Surcharge	0.761	0.661	0.100	15.1
1.3.4	Fines and Penalties	0.273	0.056	0.217	389.0
2	Taxes on Property	13.093	9.901	3.192	32.2
2.1	Recurrent Taxes on immovable property	2.336	2.930	(0.594)	(20.3)
2.2	Taxes on Financial and Capital Transactions	10.757	6.971	3.785	54.3
3	Taxes on Goods and Services	197.105	138.961	58.144	41.8
3.1	Sales Tax	161.435	106.850	54.585	51.1
3.1.1	Cement	18.522	18.949	(0.427)	(2.3)
3.1.2	Aerated Water	3.142	7.852	(4.710)	(60.0)
3.1.3	Beer	-	0.216	(0.216)	(100.0)
3.1.4	Hotels & restaurants	0.254	0.336	(0.082)	(24.5)
3.1.5	Entertainment Services	1.499	1.505	(0.006)	(0.4)
3.1.6	Goods & commodities	111.847	63.127	48.720	77.2
3.1.7	Petroleum Products	25.486	14.522	10.965	75.5
3.1.8	Fines & penalties	0.684	0.342	0.342	99.8

3.2	Excise	0.020	-	0.020	-
3.2.1	Distillery Products	0.020	-	0.020	-
3.3	Green Tax	25.231	14.476	10.756	74.3
3.3.1.1	Motor Vehicles	-	0.044	(0.044)	(100.0)
3.3.1.2	Fuel	25.231	14.431	10.800	74.8
3.4	Taxes on use of goods and on permission to use goods or perform activities	10.419	17.636	(7.216)	(40.9)
3.4.1	Motor Vehicle	10.402	7.789	2.612	33.5
3.4.1.1	Motor Vehicle Registration Fees	1.154	0.333	0.821	246.6
3.4.1.2	Motor Vehicle Renewal Fees	7.513	6.419	1.094	17.0
3.4.1.3	Fines & penalties	1.734	1.037	0.697	67.2
3.4.2	Business and Professional Licenses	0.018	9.846	(9.829)	(99.8)
4	Taxes on International Trade and Transactions	3.041	0.662	2.379	359.4
4.1	Customs and Other Import Duties	3.041	0.662	2.379	359.4
5	Other Taxes	180.988	101.905	79.084	77.6
5.1	Royalty	180.988	101.905	79.084	77.6
5.1.1	Forest Products	4.888	5.394	(0.506)	(9.4)
5.1.2	Mines and Minerals	176.100	96.510	79.590	82.5
B	Other Revenue	65.075	37.132	27.943	75.3
1	Property Income	51.735	24.336	27.399	112.6
1.1	Miscellaneous Rent	51.735	24.336	27.399	112.6
2	Social Contributions	13.339	12.796	0.543	4.2
2.1	Health Contribution	13.339	12.796	0.543	4.2
C	Current Revenue from Government Agencies	63.784	46.272	17.512	37.8
1	Administrative Fees & Charges	45.004	35.069	9.935	28.3
1.1	Economic Services	33.685	31.238	2.447	7.8
1.1.1	Agriculture, Live Stock and Forest	21.036	15.604	5.431	34.8
1.1.2	Corporate Services	0.438	0.420	0.018	4.3

1.1.3	Geological Services	5.200	10.516	(5.316)	(50.6)
1.1.4	Transportation	5.986	4.036	1.950	48.3
1.1.5	Customs,Excise and National Property	-	0.003	(0.003)	(100.0)
1.1.6	Information and Media	0.252	0.185	0.067	36.3
1.1.7	Construction	0.774	0.475	0.299	63.0
1.2	Social Services	6.993	0.303	6.691	2,211.6
1.2.1	Health Services	6.690	0.108	6.582	6,102.4
1.2.2	Education Services	0.301	0.192	0.108	56.4
1.2.3	Regulatory Services	0.003	0.003	0.001	20.0
1.3	General Services	4.326	3.529	0.797	22.6
1.3.1	Immigration Services	1.578	0.279	1.299	464.7
1.3.2	Municipal Services	0.392	0.024	0.369	1,565.8
1.3.3	Citizen and Labour Services	0.233	0.239	(0.007)	(2.7)
1.3.4	Legal Services	0.691	1.637	(0.946)	(57.8)
1.3.5	Land Services	0.688	0.549	0.139	25.3
1.3.6	Environmental Services	0.700	0.591	0.110	18.6
1.3.7	Other Services	0.044	0.210	(0.166)	(79.3)

2	Sale of Goods and Commodities	18.780	11.202	7.577	67.6
2.1	Economic Services	3.859	1.878	1.981	105.5
2.1.1	Sale of Live Stocks	1.433	0.140	1.293	923.5
2.1.2	Sale of Dairy Products	2.426	1.736	0.690	39.8
2.1.3	Other Sales	-	0.002	(0.002)	(100.0)
2.2	General Services	-	0.004	(0.004)	(100.0)
2.2.1	Auction of Farm Produced on Government Land	-	0.004	(0.004)	(100.0)
2.3	Miscellaneous and Unidentified Revenue	14.920	9.320	5.600	60.1
D	Capital Revenue from Government Agencies	303.378	2.376	301.001	12,666.6
1	Capital Receipts	303.378	2.376	301.001	12,666.6
1.1	Economic Services	303.378	2.376	301.001	12,666.6

SAMDRUP JONGKHAR		FY2021-2022	FY2020-2021	Collection compared to FY2020-2021	
	Source of Revenue	Gross	Gross	Nu.	%
	Revenue	1,177.824	702.031	475.793	67.8
A	Taxes	1,029.501	570.373	459.128	80.5
1	Taxes on Income, Profits and Capital Gains	448.486	153.590	294.896	192.0
1.1	Corporate Income Tax	245.221	25.269	219.952	870.4
1.1.1	Corporate Income Tax	222.202	3.516	218.686	6,220.5
1.1.2	TDS	21.769	21.526	0.242	1.1
1.1.3	Fines & penalties	1.251	0.228	1.023	449.7
1.2	Business Income Tax	64.642	47.992	16.650	34.7
1.2.1	Business Income Tax	34.675	23.505	11.171	47.5
1.2.2	TDS	22.602	23.121	(0.518)	(2.2)
1.2.3	Fines & penalties	7.365	1.367	5.998	438.9
1.3	Personal Income Tax	138.622	80.328	58.294	72.6
1.3.1	PIT	9.139	6.161	2.978	48.3
1.3.2	TDS	128.808	73.532	55.276	75.2
1.3.3	Surcharge	0.392	0.466	(0.073)	(15.7)
1.3.4	Fines & penalties	0.282	0.170	0.113	66.6
2	Taxes on Property	4.279	2.863	1.416	49.5
2.1	Recurrent Taxes on immovable property	0.601	0.672	(0.071)	(10.5)
2.2	Taxes on Financial and Capital Transactions	3.678	2.192	1.487	67.8
3	Taxes on Goods and Services	484.771	332.189	152.582	45.9
3.1	Sales Tax	362.296	244.088	118.207	48.4
3.1.1	Cement	56.005	40.705	15.300	37.6
3.1.2	Hotels & Restaurants	1.104	0.821	0.283	34.5
3.1.3	Entertainment Services	2.139	1.424	0.715	50.2
3.1.4	Goods & Commodities	199.742	138.232	61.510	44.5
3.1.5	Petroleum Products	98.924	62.691	36.234	57.8
3.1.6	Fine & penalties	4.381	0.215	4.166	1,934.7
3.2	Green Tax	96.703	61.706	34.998	56.7
3.2.1	Motor Vehicles	0.017	-	0.017	-
3.2.2	Fuel	96.686	61.622	35.064	56.9

3.2.3	Fines and penalties	-	0.084	(0.084)	(100.0)
3.3	Taxes on use of goods and on permission to use goods or perform activities	25.772	26.395	(0.623)	(2.4)
3.3.1	Motor Vehicle	24.715	23.383	1.332	5.7
3.3.1.1	Motor Vehicle Registration Fees	1.720	5.339	(3.619)	(67.8)
3.3.1.2	Motor Vehicle Renewal Fees	20.058	17.001	3.058	18.0
3.3.1.3	Fine & penalties	2.937	1.044	1.893	181.4
3.3.2	Business and Professional Licenses	1.057	3.012	(1.955)	(64.9)
4	Taxes on International Trade and Transactions	6.687	3.009	3.678	122.2
4.1	Customs and Other Import Duties	6.687	3.009	3.678	122.2
5	Other Taxes	85.277	78.722	6.555	8.3
5.1	Royalty	85.277	78.722	6.555	8.3
5.1.1	Forest Products	3.032	2.618	0.414	15.8
5.1.2	Mines and Minerals	82.246	76.104	6.141	8.1
B	Other Revenue	27.151	23.957	3.194	13.3
1	Property Income	11.125	8.891	2.234	25.1
1.1	Miscellaneous Rent	11.125	8.891	2.234	25.1
2	Social Contributions	16.027	15.067	0.960	6.4
2.1	Health Contribution	16.027	15.067	0.960	6.4
C	Current Revenue from Government Agencies	70.566	57.365	13.200	23.0
1	Administrative Fees & Charges	47.353	38.452	8.901	23.1
1.1	Economic Services	26.998	23.226	3.771	16.2
1.1.1	Agriculture, Live Stock and Forest	1.249	0.922	0.327	35.5
1.1.2	Geological Services	2.850	3.450	(0.600)	(17.4)
1.1.3	Corporate Services	0.077	0.107	(0.030)	(28.0)
1.1.4	Transportation	21.152	17.969	3.183	17.7
1.1.5	Customs, Excise and National Property	0.965	0.306	0.659	215.1
1.1.6	Information and Media	0.267	0.330	(0.064)	(19.3)
1.1.7	Tourism	0.003	-	0.003	-
1.1.8	Construction	0.435	0.142	0.293	207.3

1.2	Social Services	12.793	8.518	4.274	50.2
1.2.1	Health Services	12.544	6.951	5.593	80.5
1.2.2	Education Services	0.247	1.509	(1.262)	(83.6)
1.2.3	Regulatory Services	0.002	0.058	(0.056)	(97.4)
1.3	General Services	7.562	6.707	0.855	12.7
1.3.1	Immigration Services	2.106	2.588	(0.482)	(18.6)
1.3.2	Municipal Services	0.530	0.072	0.458	634.8
1.3.3	Citizen and Labour Services	0.334	0.265	0.069	26.2
1.3.4	Legal Services	0.673	1.928	(1.255)	(65.1)
1.3.5	Land Services	1.387	1.189	0.198	16.7
1.3.6	Standardization Services	-	0.023	(0.023)	(100.0)
1.3.7	Environmental Services	0.826	0.561	0.265	47.2
1.3.8	Other Services	1.706	0.082	1.624	1,980.5

2	Sale of Goods and Commodities	23.213	18.913	4.299	22.7
2.1	Economic Services	1.666	0.944	0.722	76.5
2.1.1	Sale of Live Stocks	1.167	0.524	0.643	122.7
2.1.2	Sale of Dairy Products	0.496	0.420	0.076	18.1
2.1.3	Other Sales	0.003	-	0.003	-
2.2	General Services	-	0.070	(0.070)	(100.0)
2.2.1	Auction of Farm Produced on Government Land	-	0.070	(0.070)	(100.0)
2.3	Miscellaneous and Unidentified Revenue	21.546	17.899	3.647	20.4
D	Capital Revenue from Government Agencies	50.606	50.335	0.271	0.5
1	Capital Receipts	50.606	50.335	0.271	0.5
1.1	Economic Services	50.606	50.335	0.271	0.5

GELEPHU		FY2021-2022	FY2020-2021	Collection compared to FY2020-2021	
	Source of Revenue	Gross	Gross	Nu.	%
1	Revenue	885.760	626.238	259.522	41.4
A	Taxes	719.951	503.501	216.450	43.0
1	Taxes on Income, Profits and Capital Gains	200.778	176.135	24.643	14.0
1.1	Corporate Income Tax	26.735	24.422	2.313	9.5
1.1.1	Corporate Income Tax	0.232	2.864	(2.632)	(91.9)
1.1.2	TDS	26.308	21.241	5.067	23.9
1.1.3	Fines & penalties	0.195	0.317	(0.121)	(38.3)
1.2	Business Income Tax	79.402	68.572	10.830	15.8
1.2.1	Business Income Tax	35.077	26.209	8.868	33.8
1.2.2	TDS	39.529	39.428	0.101	0.3
1.2.3	Fines & penalties	4.796	2.935	1.861	63.4
1.3	Personal Income Tax	94.641	83.141	11.499	13.8
1.3.1	PIT	9.507	4.642	4.864	104.8
1.3.2	TDS	84.643	77.741	6.902	8.9
1.3.3	Fines and Penalties	0.491	0.758	(0.267)	(35.2)
2	Taxes on Property	29.092	17.658	11.433	64.7
2.1	Recurrent Taxes on immovable property	0.140	0.856	(0.716)	(83.7)
2.2	Taxes on Financial and Capital Transactions	28.952	16.803	12.150	72.3
3	Taxes on Goods and Services	484.247	304.663	179.585	58.9
3.1	Sales Tax	360.176	209.833	150.344	71.6
3.1.1	Beer	0.109	-	0.109	-
3.1.2	Aearted Water	-	0.028	(0.028)	(100.0)
3.1.3	Hotels & Restaurants	1.607	1.301	0.306	23.5
3.1.4	Entertainment Services	4.435	1.875	2.560	136.5
3.1.5	Goods & Commodities	262.969	145.246	117.723	81.1
3.1.6	Petroleum Products	90.239	61.152	29.087	47.6
3.1.7	Fines & penalties	0.817	0.230	0.587	254.7
3.2	Green Tax	86.740	58.608	28.133	48.0
3.2.1	Motor Vehicle	-	-	-	-
3.2.2	Fuel	86.706	58.607	28.099	47.9

3.2.3	Fines and Penalties	0.034	0.000	0.034	6,925.8
3.3	Taxes on use of goods and on permission to use goods or perform activities	37.331	36.222	1.108	3.1
3.3.1	Motor Vehicle	27.386	26.469	0.917	3.5
3.3.1.1	Motor Vehicle Registration Fees	18.000	18.300	(0.300)	(1.6)
3.3.1.2	Motor Vehicle Renewal Fees	7.272	7.136	0.137	1.9
3.3.1.3	Fines & penalties	2.114	1.034	1.080	104.5
3.3.2	Business and Professional Licenses	9.944	9.753	0.191	2.0
4	Taxes on International Trade and Transactions	0.018	0.014	0.004	32.2
4.1	Customs and Other Import Duties	0.018	0.014	0.004	32.2
5	Other Taxes	5.816	5.031	0.785	15.6
5.1	Royalty	5.816	5.031	0.785	15.6
5.1.1	Forest Products	5.783	5.031	0.751	14.9
5.1.2	Mines and Minerals	0.034	-	0.034	-
B	Other Revenue	24.066	23.456	0.610	2.6
1	Social Contributions	24.066	23.456	0.610	2.6
1.1	Health Contribution	24.066	23.456	0.610	2.6
C	Current Revenue from Government Agencies	141.727	98.578	43.148	43.8
1	Administrative Fees & Charges	70.213	56.593	13.620	24.1
1.1	Economic Services	34.425	32.184	2.240	7.0
1.1.1	Agriculture, Live Stock and Forest	7.438	6.906	0.532	7.7
1.1.2	Geological Services	0.000	-	0.000	-
1.1.3	Corporate Services	0.010	0.107	(0.097)	(90.3)
1.1.4	Transportation	25.193	23.529	1.664	7.1
1.1.5	Customs,Excise and National Property	0.159	0.168	(0.009)	(5.2)
1.1.6	Information and Media	0.357	0.399	(0.042)	(10.6)
1.1.7	Construction	1.268	1.075	0.192	17.9
1.2	Social Services	23.981	12.620	11.361	90.0
1.2.1	Health Services	22.427	8.851	13.576	153.4
1.2.2	Education Services	1.554	0.788	0.766	97.2

1.2.3	Regulatory Services	-	2.981	(2.981)	(100.0)
1.3	General Services	11.808	11.789	0.019	0.2
1.3.1	Immigration Services	4.840	2.699	2.141	79.3
1.3.2	Municipal Services	0.034	0.001	0.033	3,292.9
1.3.3	Citizen and Labour Services	0.712	0.456	0.256	56.1
1.3.4	Legal Services	2.378	4.308	(1.930)	(44.8)
1.3.5	Land Services	2.377	2.540	(0.163)	(6.4)
1.3.6	Standardization Services	0.301	0.127	0.175	137.9
1.3.7	Environmental Services	1.163	1.658	(0.495)	(29.9)
1.3.8	Other Services	0.003	0.001	0.003	560.0
2	Sale of Goods and Commodities	71.514	41.986	29.528	70.3
2.1	Economic Services	17.194	12.696	4.498	35.4
2.1.1	Sale of Live Stocks	8.399	6.134	2.264	36.9

2.1.2	Sale of Poultry and Poultry Products	8.554	6.205	2.350	37.9
2.1.3	Sale of Dairy Products	0.131	0.067	0.064	94.9
2.1.4	Sale of Farm Produce	0.071	0.090	(0.019)	(21.2)
2.1.5	Other Sales	0.039	0.200	(0.161)	(80.4)
2.2	General Services	0.050	0.361	(0.311)	(86.2)
2.2.1	Auction of Farm Produced on Government Land	0.050	0.361	(0.311)	(86.2)
2.3	Miscellaneous and Unidentified Revenue	54.270	28.928	25.342	87.6
2.3.1	Across All Services	54.270	28.928	25.342	87.6
D	Capital Revenue from Government Agencies	0.016	0.702	(0.686)	(97.8)
1	Capital Receipts	0.016	0.702	(0.686)	(97.8)
1.1	Economic Services	0.016	0.702	(0.686)	(97.8)

PARO		FY2021-2022	FY2020-2021	Collection compared to FY2020-2021	
	Source of Revenue	Gross	Gross	Nu.	%
	Revenue	458.693	411.623	47.070	11.4
A	Taxes	384.390	346.447	37.943	11.0
1	Taxes on Income, Profits and Capital Gains	203.441	194.393	9.048	4.7
1.1	Corporate Income Tax	35.843	25.730	10.112	39.3
1.1.1	Corporate Income Tax	11.430	7.315	4.115	56.3
1.1.2	TDS	23.112	17.692	5.420	30.6
1.1.3	Fines & penalties	1.300	0.723	0.577	79.8
1.2	Business Income Tax	56.559	42.200	14.359	34.0
1.2.1	Business Income Tax	32.949	21.305	11.644	54.7
1.2.2	TDS	21.383	18.369	3.014	16.4
1.2.3	Fines & penalties	2.227	2.526	(0.298)	(11.8)
1.3	Personal Income Tax	111.039	126.463	(15.424)	(12.2)
1.3.1	PIT	14.338	8.807	5.531	62.8
1.3.2	TDS	94.433	112.682	(18.249)	(16.2)
1.3.3	Surcharge	1.559	4.657	(3.097)	(66.5)
1.3.4	Fines & penalties	0.709	0.317	0.392	123.4
2	Taxes on Property	26.963	33.277	(6.314)	(19.0)
2.1	Recurrent Taxes on immovable property	4.219	0.835	3.383	405.0
2.2	Taxes on Financial and Capital Transactions	22.744	32.441	(9.697)	(29.9)
3	Taxes on Goods and Services	81.302	53.949	27.353	50.7
3.1	Sales Tax	55.657	29.495	26.162	88.7
3.1.1	Beer	5.902	1.847	4.055	219.6
3.1.2	Hotels & Restaurants	16.441	7.933	8.508	107.3
3.1.3	Entertainment Services	2.943	2.588	0.355	13.7
3.1.4	Goods & Commodities	30.000	16.771	13.229	78.9
3.1.5	Fines & Penalties	0.371	0.356	0.015	4.2
3.2	Taxes on use of goods and on permission to use goods or perform activities	25.645	24.454	1.191	4.9
3.2.1	Motor Vehicle	25.636	24.380	1.256	5.2

3.2.1.1	Motor Vehicle Registration Fees	2.053	1.451	0.602	41.5
3.2.1.2	Motor Vehicle Renewal Fees	18.470	19.637	(1.167)	(5.9)
3.2.1.3	Fines & Penalties	5.113	3.292	1.821	55.3
3.2.2	Business and Professional Licenses	0.009	0.074	(0.066)	(88.5)
4	Taxes on International Trade and Transactions	48.808	52.310	(3.501)	(6.7)
4.1	Customs and Other Import Duties	48.808	52.310	(3.501)	(6.7)
5	Other Taxes	23.876	12.519	11.357	90.7
5.1	Payable solely by business	11.047	5.459	5.588	102.4
5.1.1	Passenger Service Charge	8.861	3.534	5.327	150.7
5.1.1.1	Airport Service Tax	4.158	1.860	2.299	123.6
5.1.1.2	Surcharge on Passengers	4.703	1.675	3.028	180.8
5.1.2	Duties	2.185	1.924	0.261	13.6
5.1.2.1	Legal Stamp Duty	1.573	1.847	(0.274)	(14.8)
5.1.2.2	Revenue Stamp Duty	0.612	0.077	0.535	692.9
5.2	Royalty	12.829	7.060	5.769	81.7
5.2.1	Forest Products	12.591	7.052	5.540	78.6
5.2.2	Mines and Minerals	0.238	0.009	0.229	2,605.9
B	Other Revenue	20.877	20.886	(0.009)	(0.0)
1	Property Income	0.059	0.002	0.057	2,581.8
1.1	Miscellaneous Rent	0.059	0.002	0.057	2,581.8
2	Social Contributions	20.818	20.884	(0.066)	(0.3)
2.1	Health Contribution	20.818	20.884	(0.066)	(0.3)
C	Current Revenue from Government Agencies	53.426	44.290	9.137	20.6
1	Administrative Fees & Charges	28.276	26.165	2.111	8.1
1.1	Economic Services	23.012	10.801	12.211	113.1
1.1.1	Agriculture, Live Stock and Forest	5.390	3.832	1.558	40.7
1.1.2	Corporate Services	-	0.000	(0.000)	(100.0)
1.1.3	Transportation	8.780	6.198	2.583	41.7
1.1.4	Customs, Excise and National Property	7.628	0.085	7.543	8,858.1
1.1.5	Information and Media	0.257	0.296	(0.039)	(13.1)

1.1.6	Construction	0.957	0.390	0.567	145.4
1.2	Social Services	1.413	2.416	(1.003)	(41.5)
1.2.1	Health Services	1.098	1.425	(0.327)	(22.9)
1.2.2	Education Services	0.255	0.991	(0.736)	(74.3)
1.2.3	Regulatory Services	0.060	0.000	0.060	46,053.8
1.3	General Services	3.851	12.949	(9.097)	(70.3)
1.3.1	Immigration Services	0.277	0.365	(0.088)	(24.0)
1.3.2	Municipal Services	0.877	2.507	(1.631)	(65.0)
1.3.3	Citizen and Labour Services	0.482	0.411	0.071	17.3
1.3.4	Legal Services	1.335	1.565	(0.230)	(14.7)
1.3.5	Land Services	0.150	7.576	(7.426)	(98.0)
1.3.6	Standardization Services	0.100	0.108	(0.008)	(7.3)
1.3.7	Environmental Services	0.630	0.417	0.213	51.0

2	Sale of Goods and Commodities	25.150	18.125	7.026	38.8
2.1	Economic Services	13.280	9.834	3.446	35.0
2.1.1	Sale of Live Stocks	5.696	6.692	(0.996)	(14.9)
2.1.2	Sale of Poultry and Poultry Products	7.538	2.567	4.971	193.7
2.1.3	Sale of Farm Produce	0.035	0.411	(0.375)	(91.4)
2.1.4	Other Sales	0.010	0.164	(0.154)	(93.6)
2.2	General Services	0.075	-	0.075	-
2.2.1	Auction of Farm Produced on Government Land	0.075	-	0.075	-
2.3	Miscellaneous and Unidentified Revenue	11.795	8.290	3.505	42.3
2.3.1	Across All Services	11.795	8.290	3.505	42.3

MONGAR		FY2021-2022	FY2020-2021	Collection compared to FY2020-2021	
	Source of Revenue	Gross	Gross	Nu.	%
1	Revenue	356.981	329.365	27.615	8.4
A	Taxes	250.366	229.401	20.965	9.1
1	Taxes on Income, Profits and Capital Gains	198.658	180.319	18.339	10.2
1.1	Corporate Income Tax	24.050	38.190	(14.140)	(37.0)
1.1.1	Corporate Income Tax	1.742	15.282	(13.540)	(88.6)
1.1.2	TDS	21.756	21.228	0.528	2.5
1.1.3	Fines & penalties	0.552	1.680	(1.128)	(67.1)
1.2	Business Income Tax	62.169	47.261	14.908	31.5
1.2.1	Business Income Tax	25.256	16.742	8.514	50.9
1.2.2	TDS	33.898	28.809	5.089	17.7
1.2.3	Fines & penalties	3.014	1.709	1.305	76.4
1.3	Personal Income Tax	112.439	94.869	17.570	18.5
1.3.1	PIT	9.560	5.353	4.207	78.6
1.3.2	TDS	102.428	88.753	13.675	15.4
1.3.3	Fines & penalties	0.451	0.763	(0.312)	(40.9)
2	Taxes on Property	7.984	7.236	0.748	10.3
2.1	Recurrent Taxes on immovable property	0.636	2.149	(1.513)	(70.4)
2.2	Taxes on Financial and Capital Transactions	7.348	5.087	2.261	44.4
3	Taxes on Goods and Services	37.340	35.831	1.509	4.2
3.1	Sales Tax	4.836	5.603	(0.767)	(13.7)
3.1.1	Hotels & Restaurants	1.784	2.077	(0.294)	(14.1)
3.1.2	Entertainment Services	2.761	3.218	(0.457)	(14.2)
3.1.3	Goods & Commodities	0.078	-	0.078	-
3.1.4	Fines & penalties	0.212	0.308	(0.096)	(31.0)
3.2	Green Tax	0.121	0.000	0.121	122,120.0
3.2.1	Motor Vehicle	0.060	0.000	0.060	60,743.9
3.2.2	Fines & Penalties	0.061	0.000	0.061	61,276.1
3.4	Taxes on use of goods and on permission to use goods or perform activities	32.383	30.228	2.155	7.1
3.4.1	Motor Vehicle	26.408	24.710	1.698	6.9

3.4.1.1	Motor Vehicle Registration Fees	1.167	0.742	0.425	57.3
3.4.1.2	Motor Vehicle Renewal Fees	21.241	21.714	(0.473)	(2.2)
3.4.1.3	Fines & penalties	4.001	2.254	1.746	77.5
3.4.2	Business and Professional Licenses	5.975	5.518	0.457	8.3
4	Other Taxes	6.384	6.015	0.369	6.1
4.1	Royalty	6.384	6.015	0.369	6.1
4.1.1	Forest Products	6.157	5.699	0.459	8.0
4.1.2	Mines and Minerals	0.227	0.316	(0.089)	(28.3)
B	Other Revenue	27.653	25.895	1.757	6.8
1	Property Income	0.041	0.219	(0.178)	(81.3)
1.1	Miscellaneous Rent	0.041	0.219	(0.178)	(81.3)
1.1.1	Rental Income from mines	0.041	0.219	(0.178)	(81.3)
2	Social Contributions	27.612	25.676	1.936	7.5
2.1	Health Contribution	27.612	25.676	1.936	7.5
C	Current Revenue from Government Agencies	78.962	74.069	4.893	6.6
1	Administrative Fees & Charges	18.936	21.364	(2.428)	(11.4)
1.1	Economic Services	8.908	8.791	0.117	1.3
1.1.1	Agriculture, Live Stock and Forest	2.740	2.823	(0.083)	(2.9)
1.1.2	Corporate Services	0.159	0.177	(0.017)	(9.9)
1.1.3	Transportation	5.166	4.831	0.336	7.0
1.1.4	Customs,Excise and National Property	0.014	0.016	(0.003)	(16.6)
1.1.5	Information and Media	0.264	0.284	(0.020)	(7.1)
1.1.6	Construction	0.566	0.661	(0.096)	(14.5)
1.2	Social Services	2.261	2.384	(0.123)	(5.2)
1.2.1	Health Services	0.472	0.386	0.085	22.1
1.2.2	Education Services	1.789	1.997	(0.208)	(10.4)
1.3	General Services	7.767	10.189	(2.422)	(23.8)
1.3.1	Municipal Services	0.758	1.246	(0.488)	(39.2)
1.3.2	Immigration Services	(0.002)	-	(0.002)	-
1.3.3	Citizen and Labour Services	0.662	0.564	0.098	17.5
1.3.4	Legal Services	2.587	2.377	0.210	8.8
1.3.5	Land Services	2.679	4.529	(1.850)	(40.8)

1.3.6	Standardization Services	-	0.219	(0.219)	(100.0)
1.3.7	Environmental Services	1.023	1.255	(0.232)	(18.5)
1.3.8	Other Services	0.060	-	0.060	-
2	Sale of Goods and Commodities	60.026	52.705	7.321	13.9
2.1	Economic Services	9.577	8.907	0.670	7.5
2.1.1	Sale of Live Stocks	3.012	2.739	0.273	10.0
2.1.2	Sale of Poultry and Poultry Products	6.299	5.563	0.736	13.2
2.1.3	Sale of Dairy Products	0.215	0.364	(0.149)	(40.9)
2.1.4	Sale of Farm Produce	0.040	0.242	(0.202)	(83.3)
2.1.5	Other Sales	0.010	-	0.010	-
2.2	Miscellaneous and Unidentified Revenue	50.449	43.797	6.652	15.2
2.2.1	Across All Services	50.449	43.797	6.652	15.2

Annexure III: Summary of National Revenue FY 2021-2022

Annexure I		FY2021-2022 (Nu.in millions)		
Source of Revenue		GROSS	REFUND	NET
1	2	3	4	5=3-4
	Revenue	39,778.683	735.610	39,043.073
A	Taxes	26,260.312	417.260	25,843.052
1	Taxes on Income, Profits and Capital Gains	13,606.264	280.504	13,325.760
1.1	Corporate Income Tax	10,155.432	91.826	10,063.607
1.2	Business Income Tax	1,323.836	25.409	1,298.427
1.3	Personal Income Tax	2,126.996	163.270	1,963.727
2	Taxes on Property	144.740	0.115	144.625
2.1	Recurrent Taxes on immovable property (Dzongkhag Municipality)	8.385	-	8.385
2.2	SEZ/Protected Area/Special Area	0.601	-	0.601
2.3	Taxes on Capital Transactions	135.754	0.115	135.638
3	Taxes on Goods and Services	7,503.140	51.138	7,452.002
3.1	Sales Tax	5,658.018	49.350	5,608.668
3.2	Excise	386.229	-	386.229
3.3	Green Tax	994.391	1.527	992.864
3.4	Taxes on use of goods and on permission to use goods or perform activities	464.502	0.261	464.240
4	Taxes on International Trade and Transactions	595.480	85.502	509.978
4.1	Customs and Other Import Duties	595.480	85.502	509.978

5	Other Taxes	4,410.687	-	4,410.687
5.1	Passenger Service Charge	8.861	-	8.861
5.2	Duties	15.029	-	15.029
5.3	Royalty	4,386.797	-	4,386.797
B	Other Revenue	11,858.545	314.277	11,544.267
1	Property Income	11,555.825	-	11,555.825
1.1	Interest receipt from corporations	2,562.471	-	2,562.471
1.2	Dividend	4,081.258	-	4,081.258
1.3	Withdrawals from income of quasi-corporations	4,843.437	-	4,843.437
1.4	Miscellaneous Rent	68.660	-	68.660
2	Social Contributions	302.720	314.277	(11.558)
C	Current Revenue from Government Agencies	1,237.896	4.073	1,233.823
1	Administrative Fees & Charges	835.346	0.907	834.439
1.1	Economic Services	564.104	0.694	563.411
1.2	Social Services	136.884	0.012	136.872
1.3	General Services	134.358	0.202	134.156
2	Sale of Goods and Commodities	402.550	3.165	399.385
2.1	Economic Services	50.438	-	50.438
2.2	General Services	0.588	-	0.588
2.3	Miscellaneous Revenue	351.524	3.165	348.358
D	Capital Revenue from Government Agencies	421.931	-	421.931
1	Capital Receipts	421.931	-	421.931
1.1	Economic Services	421.931	-	421.931

ACRONYMS

GDP – Gross Domestic Product

FY – Fiscal Year

Nu. - Ngultrum

CIT – Corporate Income Tax

BIT – Business Income Tax

PIT – Personal Income Tax

NRR – National Revenue Report

FI - Fiscal Incentives

RMA – Royal Monetary Authority

MHP – Mangdechhu Hydro Power

DHI – Druk Holding and Investment

DRC – Department of Revenue and Customs

RRCO – Regional Revenue and Customs Office

TDS – Tax Deducted at Source

MDP – Mini Dry Port

KHEL - Kholong Chhu Hydro Energy Limited

CSI - Cottage and Small Industry

ICT - Information and Communications Technology

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