



NATIONAL REVENUE REPORT 2022-2023

Department of Revenue and Customs
Ministry of Finance

Contents

Message from the Director General	5	Annexure.....	33
Performance Highlights FY 2022-2023	6	Annexure I : National Revenue Statistics	
Domestic Revenue Performance FY 2022-2023	7	Fiscal Year 2022-2023.....	34
I. Revenue	8	Annexure II : Regional Revenue Statistics	
A. Taxes.....	8	FY 2022-2023.....	39
B. Other Revenue.....	15	1. Thimphu.....	39
C. Current Revenue from Government Agencies.....	17	2. Phuntsholing.....	41
D. Capital Revenue from Government Agencies.....	21	3. Paro.....	43
II. Regional Performance	22	4. Samdrup Jongkhar	44
1. Thimphu.....	22	5. Samtse.....	46
2. Phuntsholing.....	23	6. Gelephu.....	47
3. Paro.....	24	7. Bumthang.....	49
4. Samdrup Jongkhar	25	8. Mongar.....	50
5. Samtse.....	26	Annexure III: Summary of National Revenue	
6. Gelephu.....	27	FY 2022-2023.....	52
7. Bumthang.....	28		
8. Mongar.....	29		
III. Tax Expenditure.....	30		
IV. Summary of Regional Revenue Collection.....	31		

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 and 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 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, 2023. This report reviews the performances of mobilization of domestic revenue during the fiscal year.

Total domestic revenue collected during the year was Nu.45,825.700 million and our net revenue collected exceeded by 14.9 percent as compared to previous fiscal year's revenue. The tax revenue significantly increased by 21.8 percent as our economic activities resumed after the pandemic and tax to GDP represented 13.3 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.

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.

(Sonam Jamtsho)
Director General

PERFORMANCE AT A GLANCE

FY 2022-2023

Performance & Services

We administered
Nu. 45,825.700 million
payments of transactions

We collected the Total Net Revenue of
Nu. 44,874.885 million

We refunded
Nu. 950.816 million

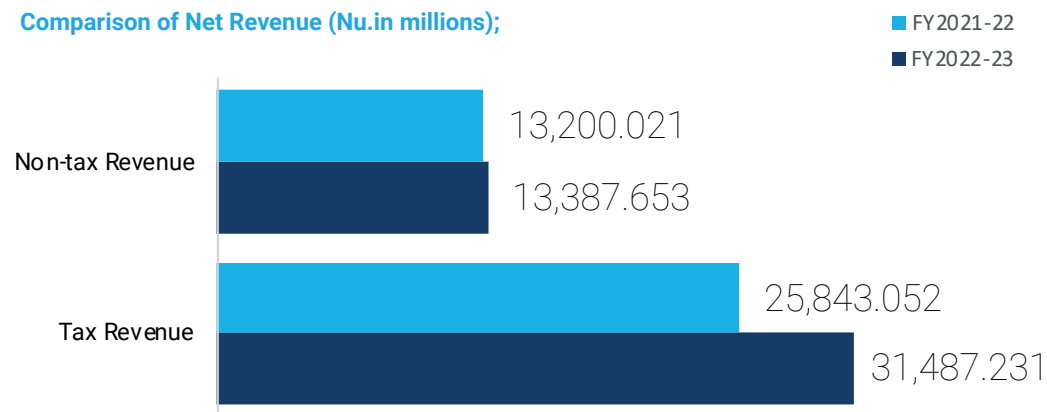
We collected net tax revenue of
Nu. 31,487.231 million



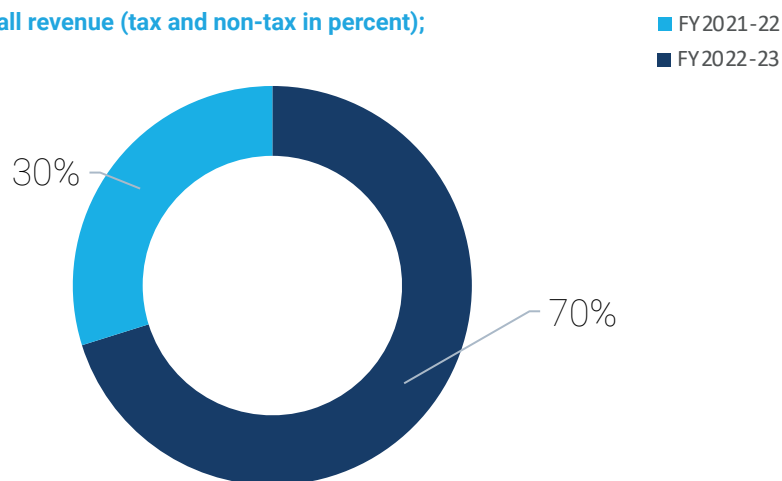
An aerial night photograph of a city, likely Salt Lake City, with its lights reflecting on the dark surfaces. In the background, a range of mountains is visible under a dark sky. The city's layout, including roads and building clusters, is discernible despite the low light.

DOMESTIC REVENUE PERFORMANCE FOR FISCAL YEAR 2022-23

Comparison of Net Revenue (Nu.in millions);



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



I. Revenue

The total net domestic revenue realized during the fiscal year 2022-23 was Nu. 44,874.885 million, representing 18.93 percent of GDP. The net domestic revenue increased by 14.9 percent as compared to the previous fiscal year 2021-22 of Nu. 39,043.073 million. As compared to the previous fiscal year 2021-22, the overall tax revenue increased by 21.8 percent, mainly from taxes on income, profits and capital gains, taxes on goods and services and customs duty. Under non-tax revenue current revenue from government agencies and capital revenue increased by 20.3 percent and 1.3 percent respectively, 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 2022-23 was Nu. 31,487.231 million, recording an increase of 21.8 percent as compared to fiscal 2021-22 of Nu. 25,843.052 million. It contributed 70.2 percent to the total revenue.

A.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. 14,644.602 million, with an increase of 9.9 percent as compared to the previous fiscal year which was Nu. 13,325.760 million.

A.1.1 Corporate Income Tax (CIT)

The Corporate Income Tax (CIT) collection for the fiscal year ended was Nu. 10,487.876 million which was an increase of 4.2 percent as compared to the previous fiscal year 2021-22 of Nu. 10,063.607 million. The total CIT collection accounted for 23.4 percent of the total revenue.

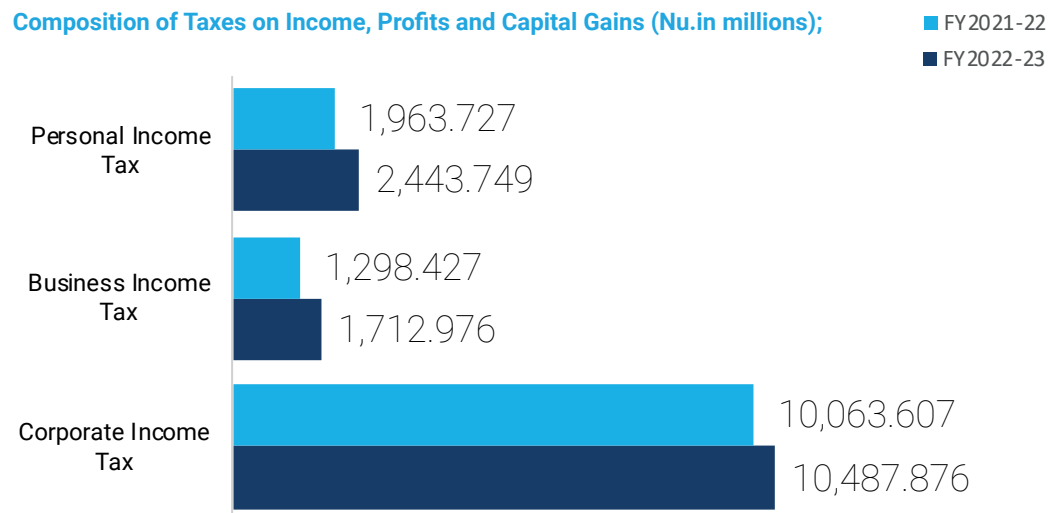
A.1.2 Business Income Tax (BIT)

The Business Income Tax (BIT) collection for the fiscal year ended was Nu. 1,712.976 million which was an increase of 31.9 percent as compared to the previous fiscal year of Nu. 1,298.427million. BIT contributed 3.8 percent to the total revenue composition.

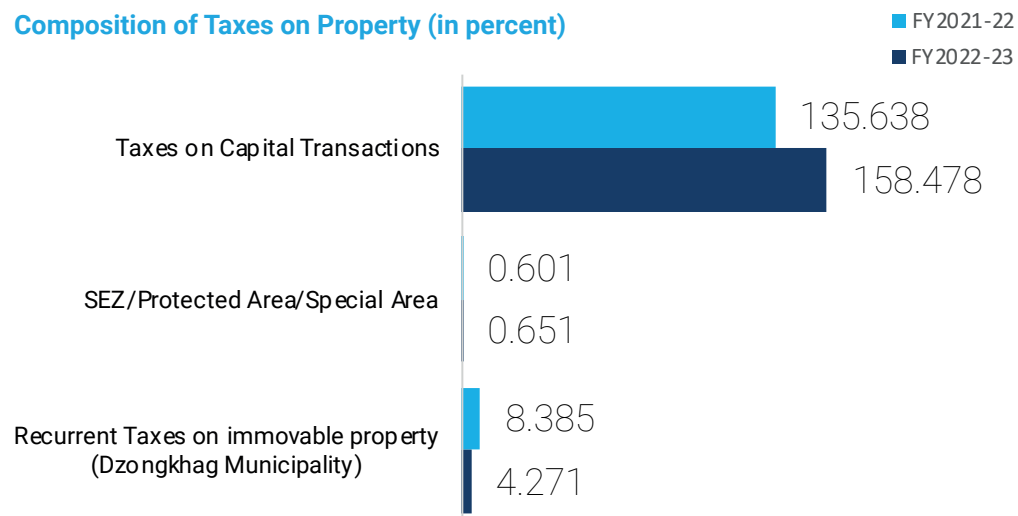
A.1.3 Personal Income Tax (PIT)

The Personal Income Tax (PIT) collected was Nu. 2,443.749 million, recording an increase of 24.4 percent and the PIT contributed 5.4 percent to the total revenue collection.

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



Composition of Taxes on Property (in percent)



A.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. 163.400 million with an increase of 13 percent as compared to the previous fiscal year 2021-22 with the collection of Nu. 144.625 million. The overall composition of taxes on property to the total revenue was 0.4 percent.

A.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 source was Nu. 4.271 million, with a decrease by 49.1 percent as compared to the previous fiscal year of Nu. 8.385 million.

A.2.2 SEZ/Protected Area/Special Area

The revenue collected under SEZ/Protected Area/Special Area was Nu. 0.651 million and the collection under this revenue head in the previous fiscal year was Nu. 0.600 million, with an increase of 8.3 percent.

A.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. 158.478 million, with an increase of 16.8 percent as compared to the previous fiscal year 2021-22 of Nu. 135.638 million. It contributed 0.4 percent to total revenue.

A.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. 9,512.983 million, with an increase of 22.8 percent as compared to the previous fiscal year of Nu. 7,452.002 million. The composition of Taxes on Goods and Services was 20.4 percent to the total revenue collection.

A.3.1 Sales Tax

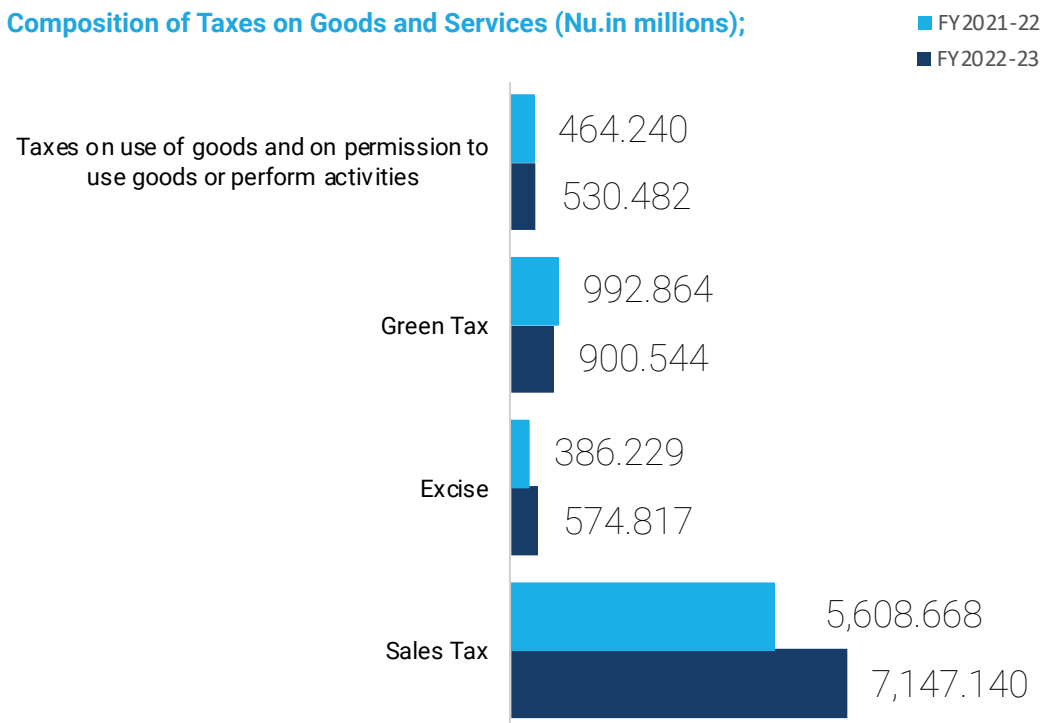
Sales Tax is collected on Cement, Aerated Water, Beer, Hotels and Restaurants, Entertainment Services, Telecom Services, Goods and Commodities, Vehicles, and Petroleum Products.

The Sales Tax collected for this fiscal year was Nu. 7,147.140 million, with an increase of 27.4 percent as compared to the previous fiscal year of Nu. 5,608.668 million. It contributed 15.9 percent to the total revenue collection.

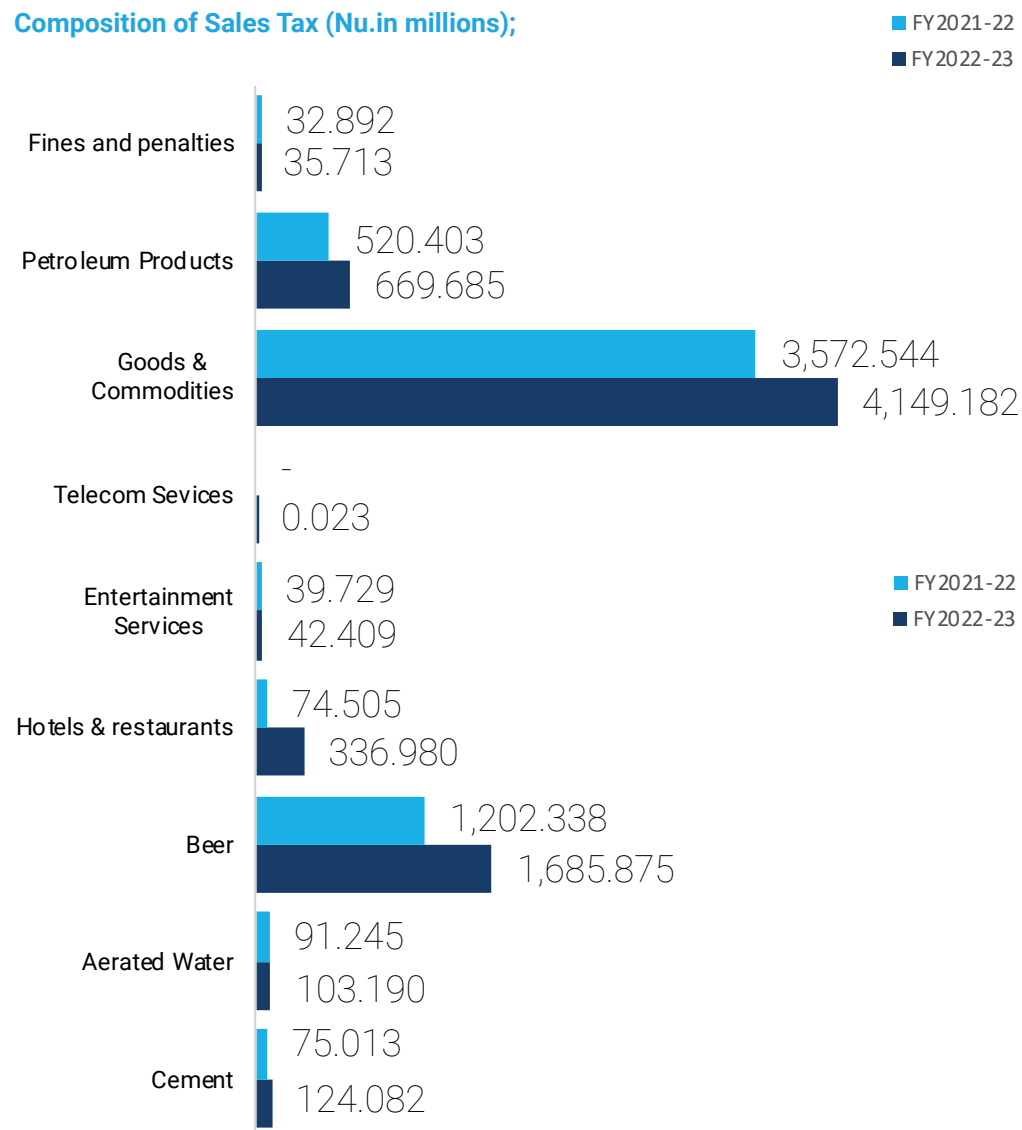
The increase in sales tax collection was mainly from beer, hotels and restaurants, goods and commodities, and petroleum products.

Beer: Sales Tax on Beer collected during the fiscal year 2022-2023 was Nu. 1,685.875 million and there was an increase by 40 percent as compared to the previous fiscal year of Nu. 1,202.338 million. It contributed 3.8 percent to the total revenue.

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



Composition of Sales Tax (Nu.in millions);



Hotels and Restaurants: Under Sales Tax on Hotels and Restaurants the revenue collected was Nu. 336.980 million, contributed to 0.8 percent to total revenue. It increased by approximately 350 percent as compared to last fiscal year where the collection under this head was Nu. 74.505 million.

Entertainment Services: Collection under Entertainment Services during the fiscal year was Nu. 42.409 million with an increase of 6.7 percent as compared to the previous fiscal year of Nu. 39.729 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. 4,149.182 million, with an increase of 16.1 percent as compared to the previous fiscal year of Nu. 3,572.544 million. It contributed 9.2 percent to the total revenue contribution.

Petroleum Products: Sales Tax on Petroleum collected was Nu. 669.685 million, and the increase was by 28.7 percent as compared to the previous fiscal year of Nu. 520.403 million. It contributed 1.5 percent to the total revenue contribution.

A.3.2 Excise

Excise Duty is a domestic levy collected from the Army Welfare Project Limited. Domestic Excise Duty collected was Nu. 574.817 million with an increase of 48.8 percent as compared to the previous fiscal year of Nu. 386.229 million. It contributed to 1.3 percent of the total revenue.

A.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. 900.544 million, with a decrease of 9.3 percent. It contributed 2 percent to the total net revenue.

A.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. 530.482 million which contributed to 1.2 percent of total revenue. There was an increase of 14.3 percent as compared to the last fiscal year of Nu. 464.240 million.

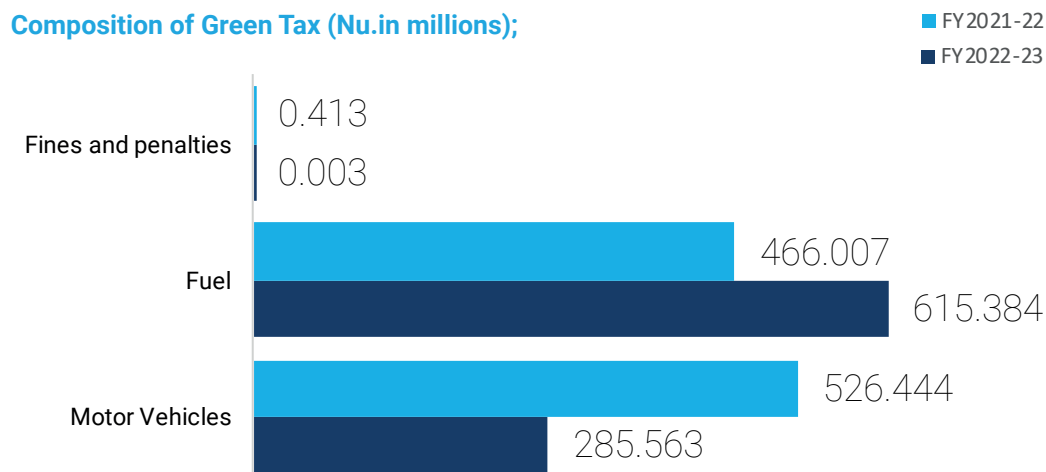
A.3.4.1 Motor Vehicles

Under Motor Vehicles 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. 391.289 million with an increase by 18.6 percent as compared to last fiscal year of Nu. 329.889 million.

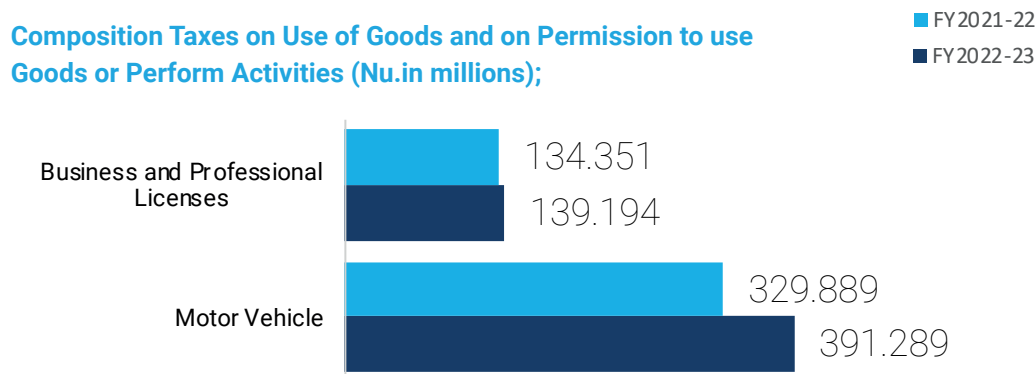
Composition of Excise Duty (Nu.in millions)



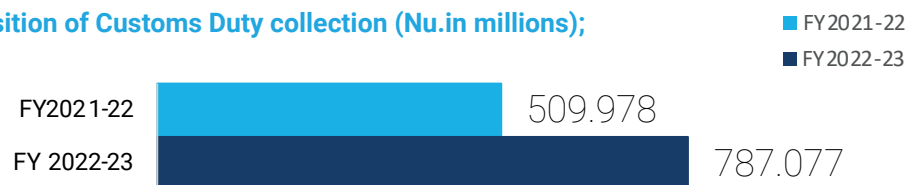
Composition of Green Tax (Nu.in millions);



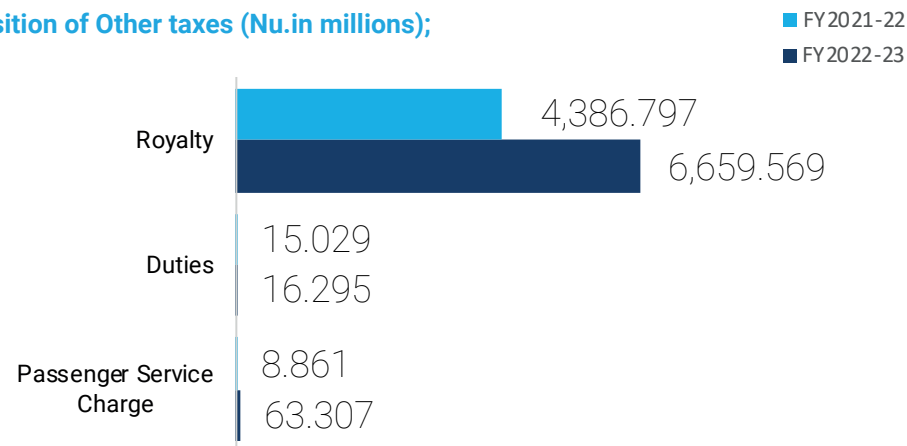
Composition Taxes on Use of Goods and on Permission to use Goods or Perform Activities (Nu.in millions);



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



Composition of Other taxes (Nu.in millions);



A.3.4.2 Business and Professional Licenses

Under Business and Professional Licenses, the revenue collected was Nu. 139.194 million with an increase by 3.6 percent as compared to the last fiscal year of Nu. 134.351 million.

A.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 2022-23 was Nu. 787.077 million with an increase of 54.3 percent as compared to the previous fiscal year of Nu. 509.978 million. It contributed to 1.8 percent of the total revenue composition.

A.5. Other taxes

Other taxes are passenger service charge, duties, and royalty. The revenue collected under other taxes was Nu. 6,739.170 million with an increase of 52.8 percent and it contributed to 15 percent of total revenue.

A.5.1 Passenger Service Charge

Passenger service charges include the revenue collected from airport tax and surcharge from passengers, the revenue collected was Nu. 63.307 million with an increase from Nu. 8.861 million, by almost six hundred percent due to improvement in the post COVID-19 pandemic and arrival of tourists with the reopening of border from 23rd September, 2022.

A.5.2 Duties

Duties consist of legal stamp and revenue stamp duty collections. The revenue collected was Nu. 16.295 million with an increase in collection as compared to the previous fiscal year by 8.4 percent.

A.5.3 Royalty

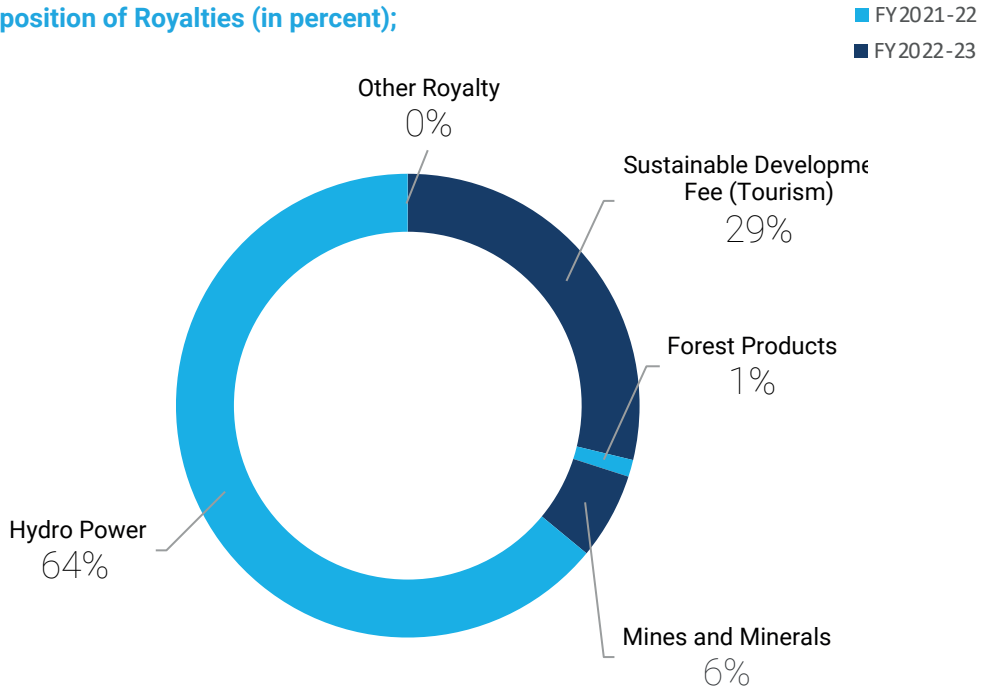
The royalty is collected under sustainable development fees, forest products, mines and minerals, hydropower and other royalties.

The royalty collected was Nu. 6,659.569 million during the fiscal year 2022-23 with an increase by 51.8 percent as compared to the previous fiscal year 2021-22 of Nu. 4,386.797 million. The sustainable contribution was from the royalty from hydropower and tourism amounting to Nu.4,253.375 million and Nu.1,913.773 million. It contributed 14.8 percent to the total revenue composition

B. Other Revenue

Other revenue consists of Property Income and Health Contribution. During the fiscal year 2022-23, Nu. 11,475.470 million was collected as other revenue, with a decrease by 0.6 percent as compared to the previous fiscal year 2021-22 and it contributed 25.6 percent to the total revenue.

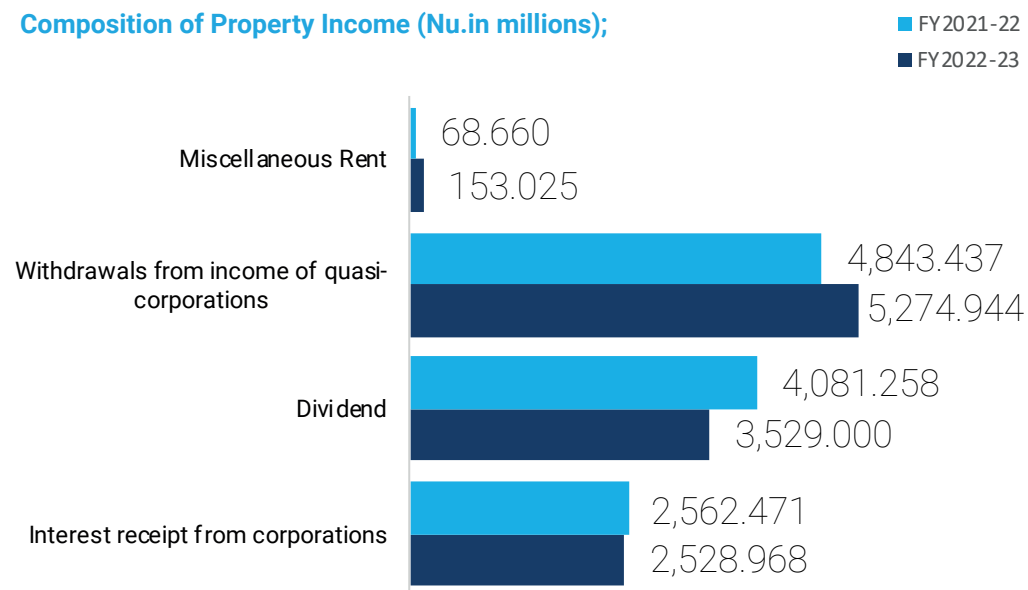
Composition of Royalties (in percent);



Composition of Other Revenue (Nu.in millions);



Composition of Property Income (Nu.in millions);



B.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. 11,485.937 million, with a decrease by 0.6 percent as compared to the previous fiscal year of Nu. 11,555.825 million. It contributed 25.6 percent to the total revenue.

B.1.1 Interest from Corporation

The revenue under Interest from Corporation was Nu. 2,528.968 million in fiscal year 2022-23, decreased by 1.3 percent as compared to the previous fiscal year of Nu. 2,562.471 million. It contributed 5.6 percent to the total revenue.

B.1.2 Dividend

The total dividend received was Nu. 3,529 million, out of which DHI Dividend was Nu. 3,361 million and the dividend from other corporations was Nu. 168 million. The overall dividend decreased by 13.5 percent as compared to last fiscal year mainly due to decrease in remittance of dividend from DHI by 15.5 percent as compared to last fiscal year. It contributed to 7.9 percent of total revenue.

B.1.3 Withdrawals from Income of Quasi-corporations

Revenue under this source increased by 8.9 percent to Nu. 5,274.944 million. During the fiscal year 2022-23

net profit transfer from both Royal Monetary Authority and Mangdechhu Hydro Power increased by 84.3 percent and 1.4 percent respectively as compared to the previous fiscal year. It contributed 11.8 percent to the total revenue.

B.1.4 Miscellaneous Rent

The revenue collection in the fiscal year 2022-23 was Nu. 153.025 million. The collection under this source was increased by 122.9 percent as compared to the previous fiscal year 2021-22. It contributed 0.3 percent to total revenue.

B.2. Social Contribution

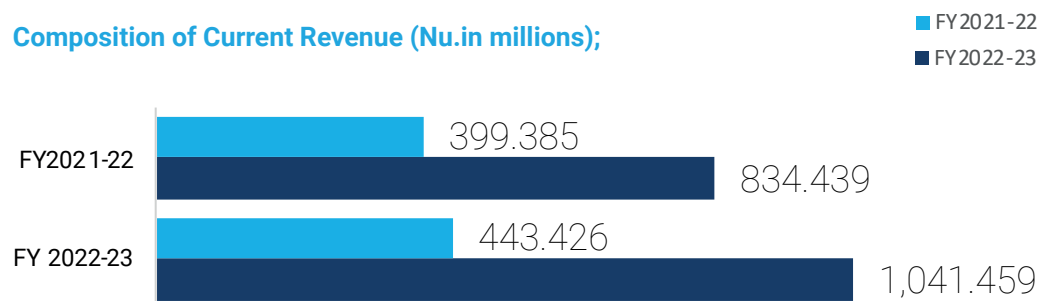
Health Contribution for the fiscal year 2022-23 was Nu. 309.74 million. This amount was reimbursed to the Bhutan Health Trust Fund with the adjustment for the previous fiscal year.

C. Current Revenue from Government Agencies

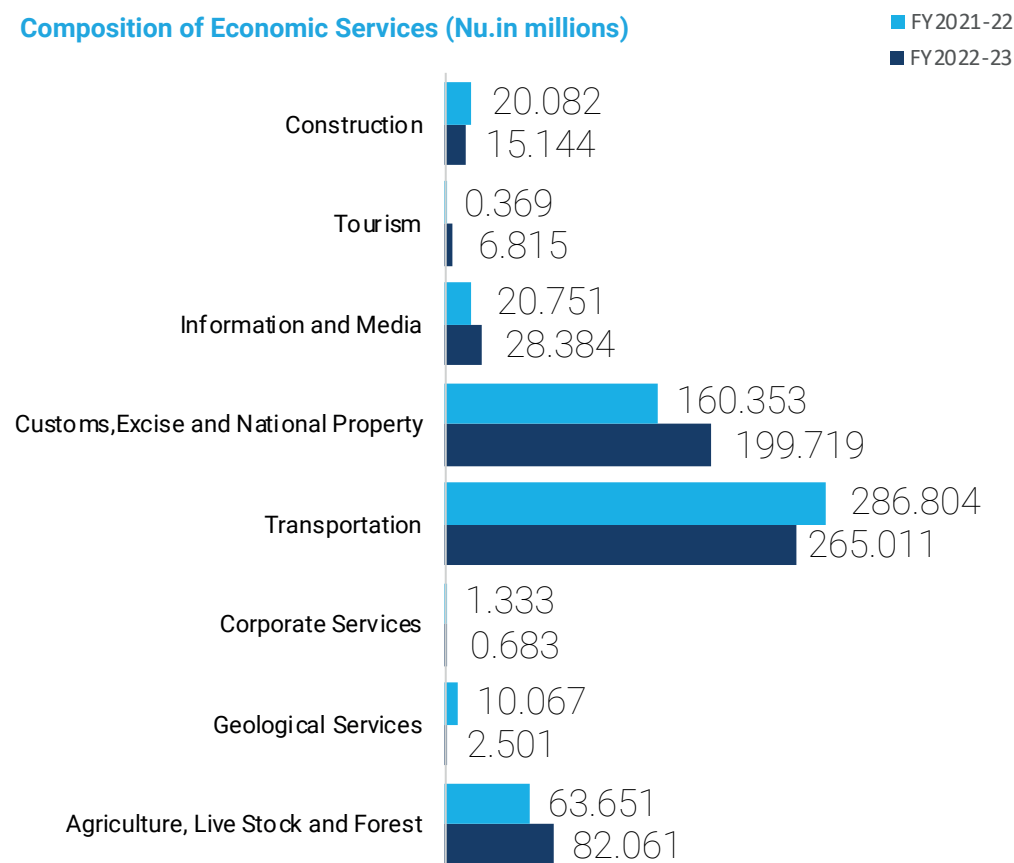
Current Revenue consists of Administrative Fees and Charges, Sale of Goods and Commodities, General Services and Miscellaneous Revenue.

Overall revenue collected under this source was Nu. 1,484.884 million which was an increase of 20.3 percent as compared to the previous fiscal year 2021-22 of Nu. 1,233.823 million. It contributed 3.3 percent to the total revenue.

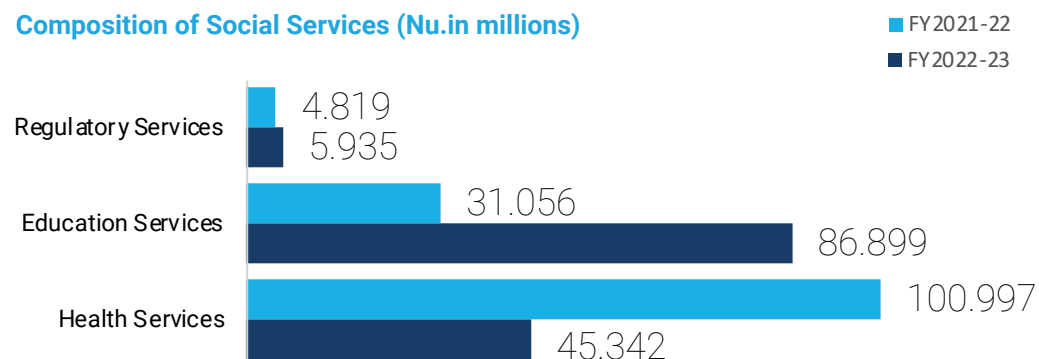
Composition of Current Revenue (Nu.in millions);



Composition of Economic Services (Nu.in millions)



Composition of Social Services (Nu.in millions)



C.1. Administrative Fees and Charges

Under this head, it includes Economic Services, Social Services, and General Services; revenue collected under this source was Nu. 1,041.459 million, an increase of 24.8 percent as compared to last fiscal year 2021-22 of Nu. 834.439 million. It contributed 2.3 percent to the total revenue.

C.1.1 Economic Services

The total revenue collected under this source was Nu. 600.319 million for the fiscal year 2022-23. Under Economic services there was collection from Agriculture, Livestock and Forest, Geological services, Corporate services, Transportation, Customs, Excise and National Property, Information and Media, Tourism and Construction of Nu. 82.061 million, Nu. 2.501 million, Nu. 265.011 million, Nu. 199.719 million, Nu. 29.384 million, Nu. 6.815 million and Nu. 15.144 million respectively.

It contributed 1.3 percent to the total revenue composition and increased by 6.6 percent as compared to the previous fiscal year of Nu. 563.411 million.

C.1.2 Social Services

The total revenue collected under this source was Nu. 138.176 million for the fiscal year 2022-23. Under Social services there was collection from Health services, Education services and Regulatory services of Nu. 45.342 million, Nu. 86.899 million, and Nu. 5.935 million respectively.

The collection increased by 1 percent as compared to the previous fiscal year of Nu. 136.872 million. It contributed 0.3 percent to the total revenue collection.

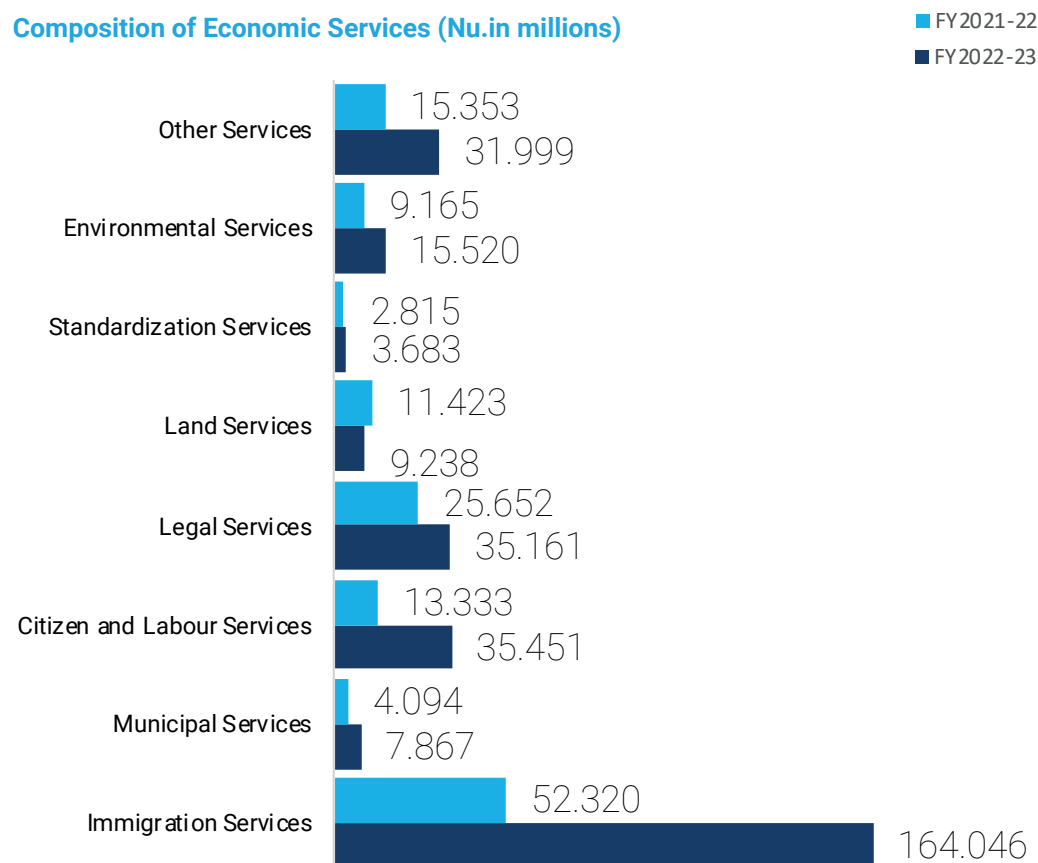
C.1.3 General Services

The total revenue collected under this source was Nu. 302.964 million for the fiscal year 2022-23. Under General services there was collection from Immigration services, Municipal services, Citizen and Labour Services, Legal Services, Land Services, Standardization Services, Environmental Services, and Other Services of Nu. 164.046 million, Nu. 7.867 million, Nu. 35.451 million, Nu. 35.161 million, Nu. 9.238 million, Nu. 3.683 million, Nu.15.520 million and Nu. 31.999 million respectively. The collection increased by 125 percent as compared to the previous fiscal year of Nu. 134.156 million. It contributed 0.7 percent to the total revenue collection.

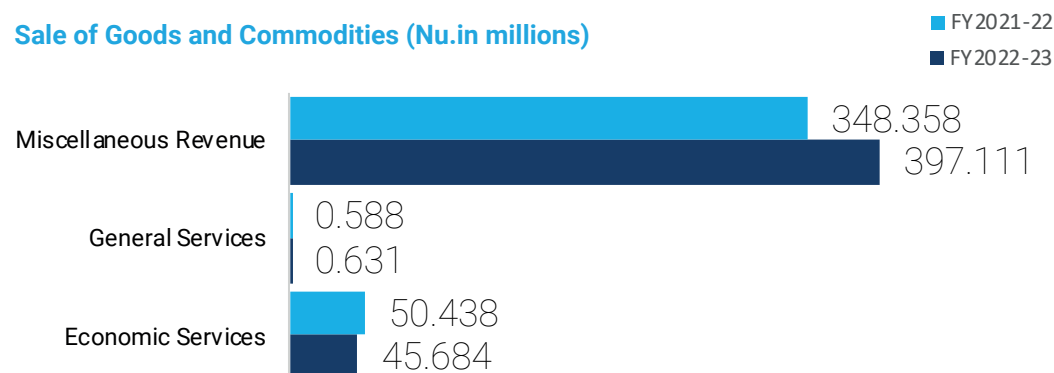
C.2. Sale of Goods and Commodities

Sale of Goods and Commodities, includes Economic Services, General Services and Miscellaneous Revenue; the collection under this source was Nu. 443.426 million, with an increase of 11 percent of Nu. 399.385 million from the previous fiscal year 2021-22. It contributed to 1 percent of the total revenue collection.

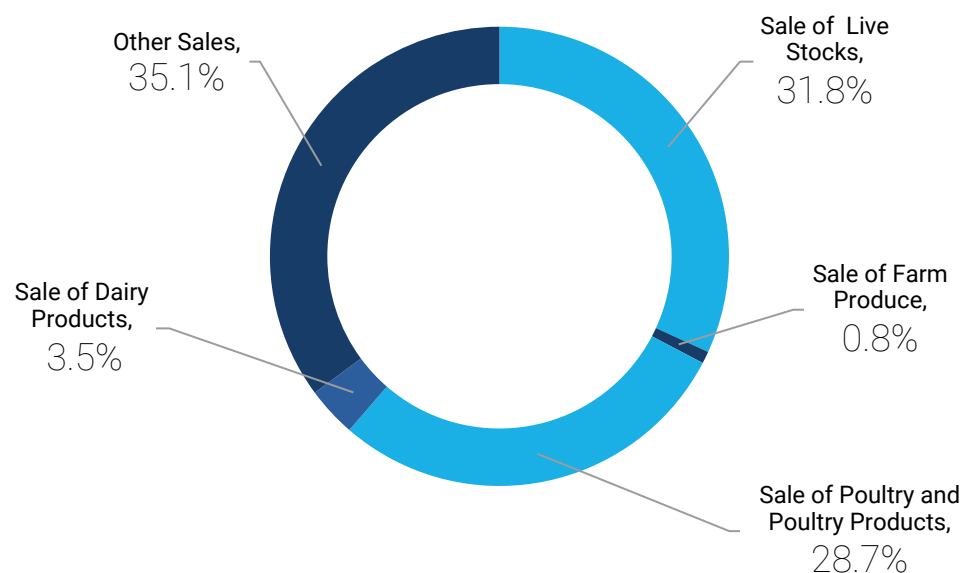
Composition of Economic Services (Nu.in millions)



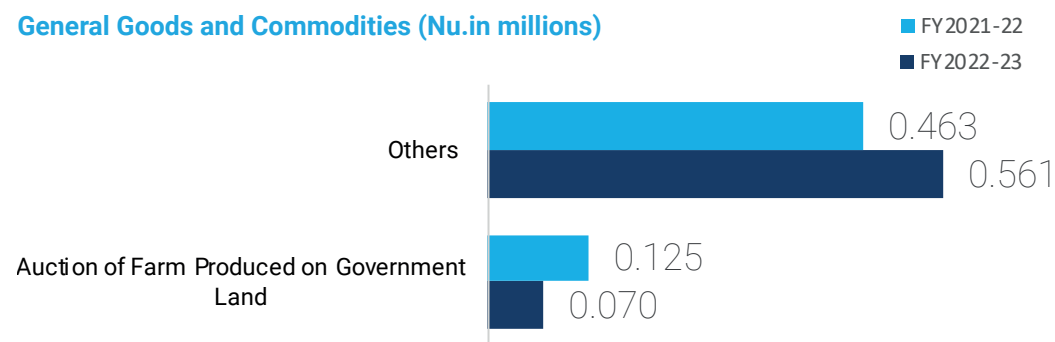
Sale of Goods and Commodities (Nu.in millions)



Composition of Economic Goods and Commodities (Nu.in millions)



General Goods and Commodities (Nu.in millions)



C.2.1 Economic Services

The total revenue collected under this source was Nu. 45.684 million for the fiscal year 2022-23. Under Economic services there was collection from Sale of Live-stock, Farm Produce, Poultry and Poultry Products, Dairy Products and Other Sales of Nu. 14.545 million, Nu. 0.388 million, Nu. 13.093 million, Nu. 1.615 million, and Nu. 16.043 million respectively.

The collection decreased by 9.4 percent as compared to the previous fiscal year of Nu. 50.438 million. It contributed 0.1 percent to the total revenue collection.

C.2.2 General Services

The total revenue collected under this source was Nu. 0.631 million for the fiscal year 2022-23. Under General services there was collection from the Auction of farm produced on government land of Nu. 0.070 million and others of Nu. 0.561 million. The collection increased by 7.3 percent as compared to the previous fiscal year of Nu. 0.588 million.

C.2.3 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, development fee, and other fees and charges as well as other fines and penalties.

The revenue collected under Miscellaneous revenue in the fiscal year 2022-23 was Nu. 397.111 million and it contributed 0.9 percent to the total revenue. As compared to the previous fiscal year 2021-22 of Nu. 348.358 million, it increased by 14 percent.

Collection of Miscellaneous revenue (Nu. In millions)

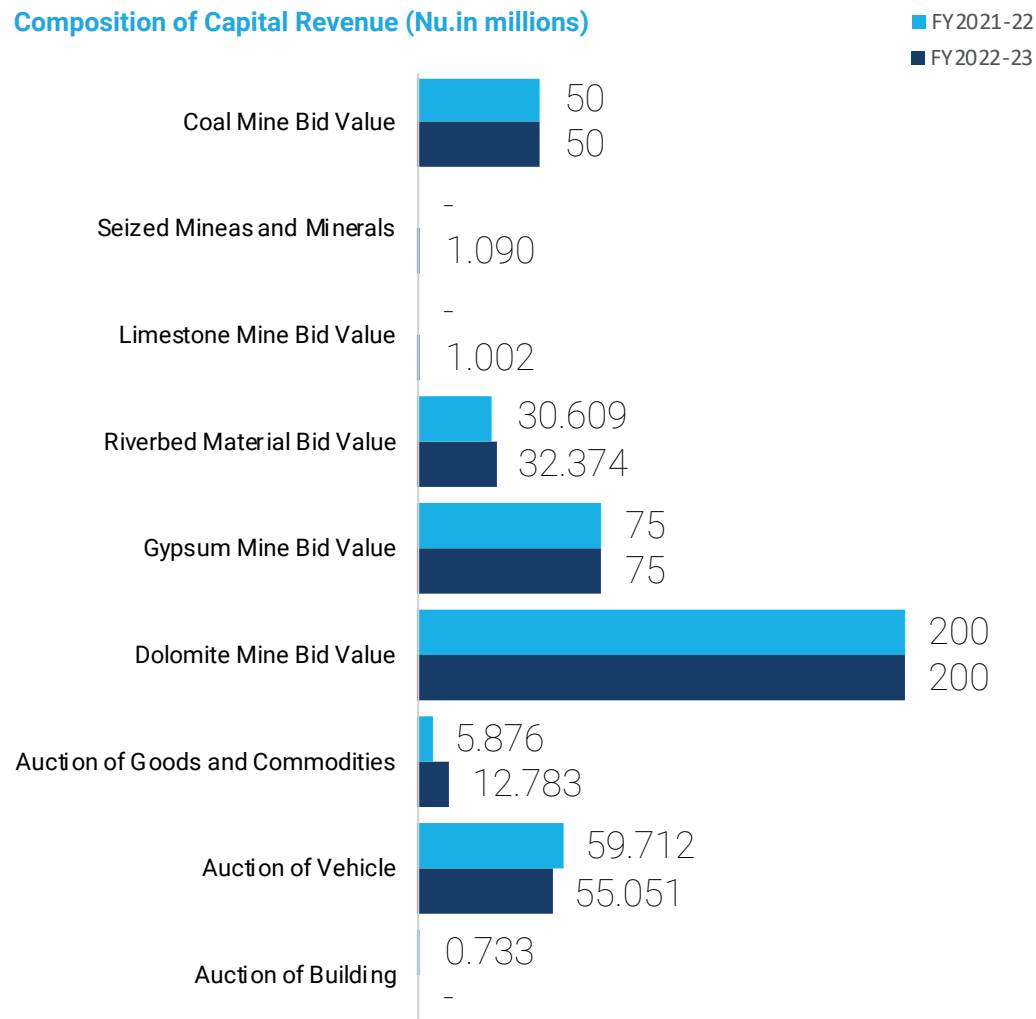


D. Capital Revenue from Government Agencies

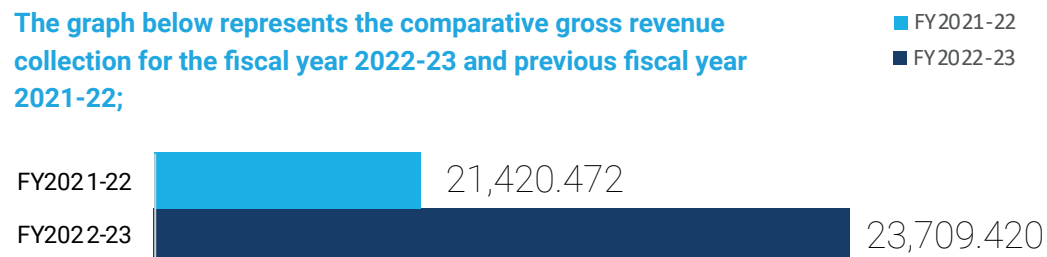
Capital Revenue consists of the auction of building, land, vehicle, goods and commodities and Bid Value of Dolomite mine, Coal mine, Gypsum mine, Riverbed material, Limestone mine, Seized mines and minerals.

Capital Revenue for the fiscal year 2022-23 was recorded at Nu. 427.299 million which was an increase of 1.3 percent as compared to the previous fiscal year of Nu. 421.931 million. It contributed 1 percent to the total revenue composition.

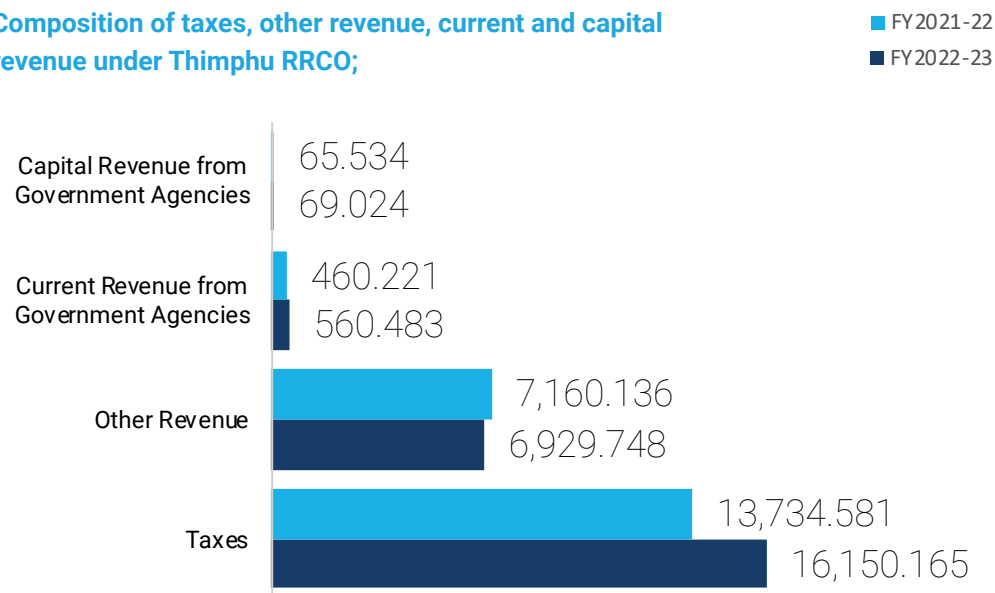
Composition of Capital Revenue (Nu.in millions)



The graph below represents the comparative gross revenue collection for the fiscal year 2022-23 and previous fiscal year 2021-22;



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



II. Regional Performance

1. Thimphu

Thimphu regional office contributed the highest revenue with Nu. 23,709.420 million, which was 52 percent of the total gross revenue. Collection during the year increased by 9.7 percent from the previous fiscal year 2021-22. Most of the increase was attributed to higher collection from Corporate Income Tax, Business Income Tax, Personal Income Tax, Royalty from Sustainable Development Fee, and Net Profit Transfer from Royal Monetary Authority.

The increase in Corporate Income Tax by 3.2 percent was mainly due to completion of assessment of CIT units and self-declared tax increased by 12.9 percent. Under Business Income Tax, increase was from completion of one thousand units of businesses and completion of both field and desk assessment. Under Personal Income Tax, there was 100 percent assessment and the taxpayer base increased by 4 percent.

2. Phuntsholing

The revenue collected for the fiscal year 2022-23 by Phuentsholing regional office was Nu. 10,431.856 million which was an increase of 33.9 percent than the previous fiscal year 2021-22 of Nu. 7,788.081 million. It contributed 23 percent to the total gross revenue collection.

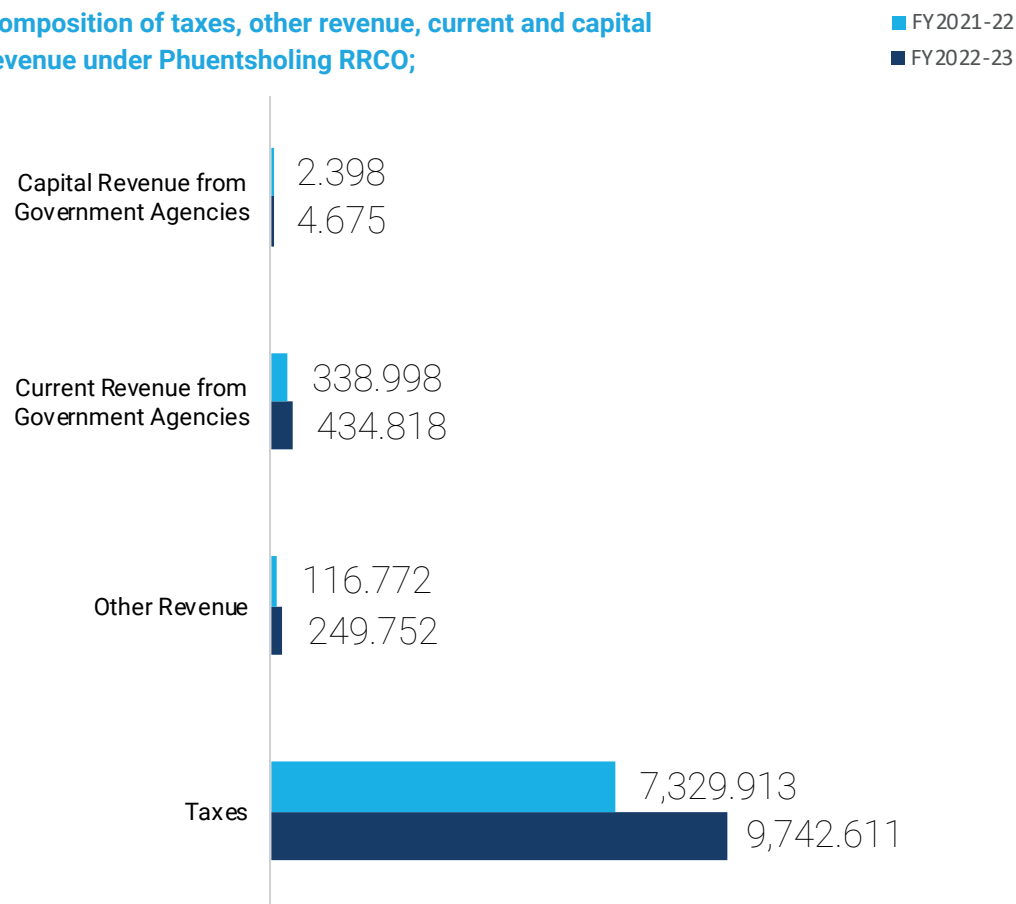
The increase in revenue collection from Business Income Tax by 37.5 percent was due to withdrawal of the concessionary tax rate of 10 percent for business in the border towns of Phuentsholing, Gelephu, Samtse and Samdrup Jongkhar. Under Personal Income Tax there was an increase of 19.9 percent as compared to previous fiscal year as there was an increase of 6 percent in the number of PIT filers in the highest taxpayers group. Under Taxes on Goods and Services, an increase of 49.3 percent as compared to previous fiscal year 2021-22 and it was mainly from Sales Tax of Goods and Commodities, Hotels and Restaurants, and Beer.

There was also collection from Royalty from Sustainable Tourism Fee as there was introduction to new tourism fee from regional tourists and revision of SDF from international tourism. Also, there was an increase in income from Dividend by 25 percent and Miscellaneous Rent by 122.9 percent.

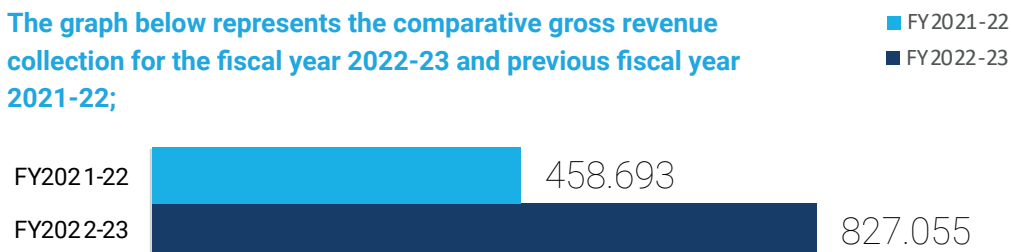
The graph below represents the comparative gross revenue collection for the fiscal year 2022-23 and previous fiscal year 2021-22;



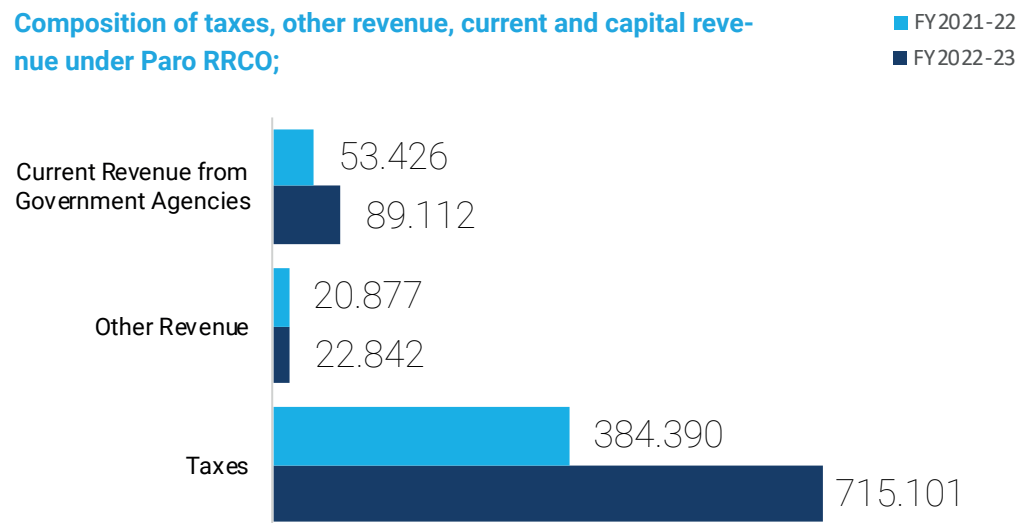
Composition of taxes, other revenue, current and capital revenue under Phuentsholing RRCO;



The graph below represents the comparative gross revenue collection for the fiscal year 2022-23 and previous fiscal year 2021-22;



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



3. Paro

The total revenue collected under Paro regional office for the fiscal year 2022-23 was Nu. 827.055 million with an increase of 80.3 percent as compared to the previous fiscal year of Nu. 458.693 million.

Under Taxes Income, Profits and Capital Gains, the increase was by 69.1 percent, the increase was from Corporate Income Tax of Nu. 113.510 million as compared to the previous fiscal year of Nu. 35.843 million

The collection from Tourism Royalty for the fiscal year 2022-23 was Nu. 27.273 million and there was no collection under this head in the previous fiscal year as there was no tourist and its related activities.

4. Samdrup Jongkhar

The total revenue collected by Samdrup Jongkhar regional office for the fiscal year 2022-23 was Nu.1,734.872 million. It increased by 47.3 percent over the previous fiscal year's collection of Nu.1,177.824 million.

The increase in the overall revenue collection was due to the significant increase in collection from taxes on income, profits and capital gains of Nu.746.572 million, an increase by 66.5 percent as compared to the previous year.

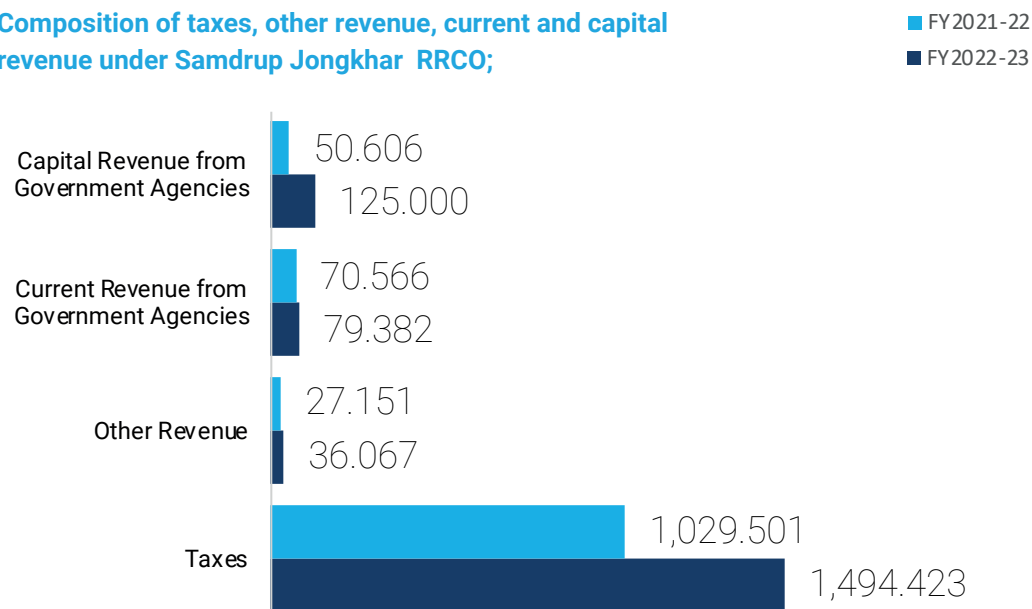
The fetching of high rate on the export of silicon product by M/s S. D Eastern Bhutan Ferro Silicon Private Limited during the year 2022 had contributed the increase payment of Corporate Income Tax.

On the taxes on goods and services, there was increase in the collection of Sales Tax both at the Point of Entry and Point of Sales and Green Tax. The increase was due to the increase on the import of goods and commodities, petroleum, products increase comparing to the previous year. However, there was decrease in the collection of Customs duty which was mainly due to fall on import machiney parts by M/s DCCL.

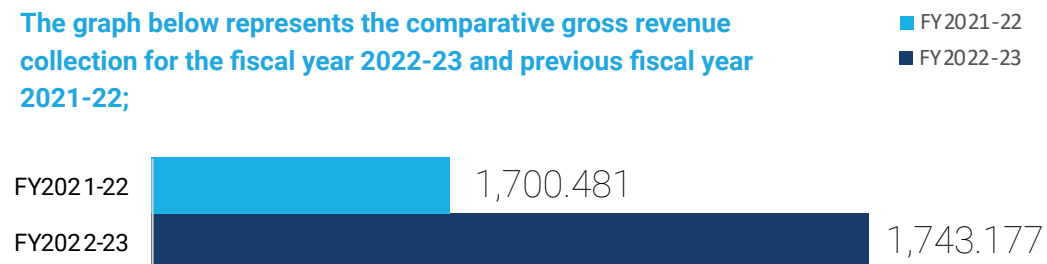
The graph below represents the comparative gross revenue collection for the fiscal year 2022-23 and previous fiscal year 2021-2022;



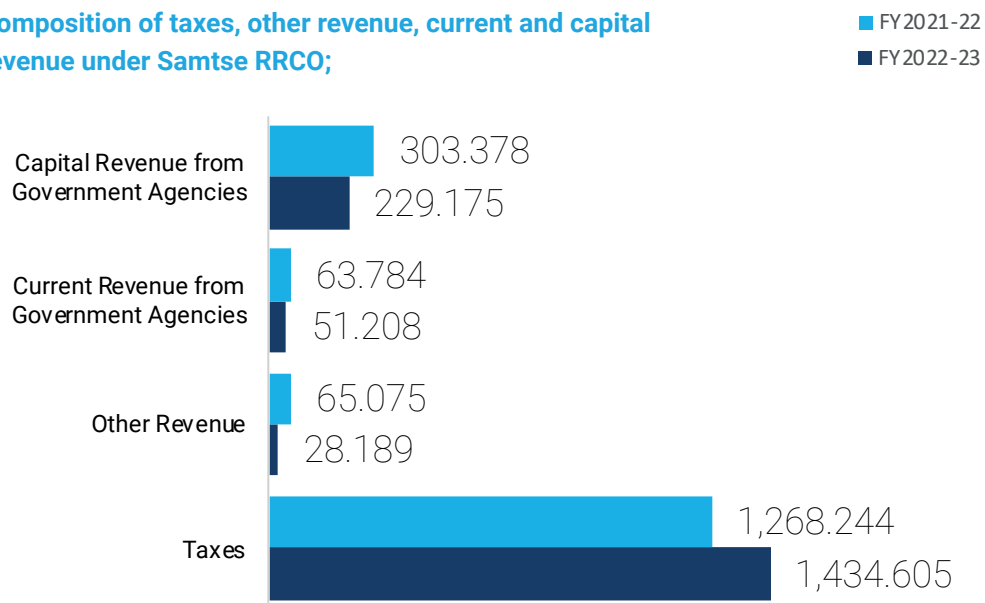
Composition of taxes, other revenue, current and capital revenue under Samdrup Jongkhar RRCO;



The graph below represents the comparative gross revenue collection for the fiscal year 2022-23 and previous fiscal year 2021-22;



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



5. Samtse

The total revenue collected by Samtse regional office for the fiscal year 2022-23 stood at Nu.1,742.326 million. It increased by 2.46 percent over the previous fiscal year's collection of Nu.1,700.483 million.

The increase in the revenue was due to the increase in tax revenue of Nu.1,075.969 million as compared to the previous fiscal year collection of Nu.874.018 million which was an increase by 23.1 percent. It attributed to overall increase in collection from Corporate Income Taxes, Business Income Tax and Personal Income Taxes. In the indirect taxes, the increase was due to the increase in collection of sales tax and green tax.

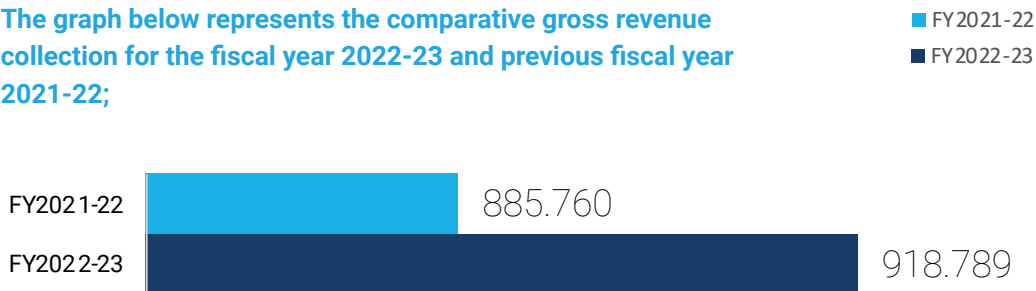
On the non-tax, there was fall in revenue collections from administrative fees and charges, sale of goods and commodities and capital revenue. The decrease in the capital revenue was due to the bid value from mining companies and river bed materials.

6. Gelephu

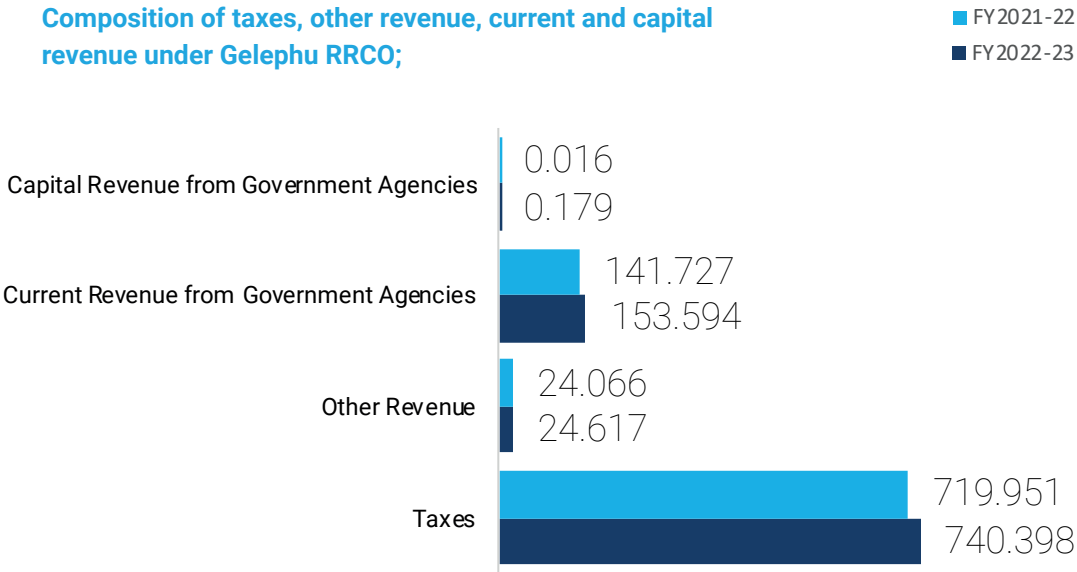
The total revenue collection for the Fiscal Year 2022-23 amounted to Nu. 918.066 million against the target of Nu.880.139 million. It's an increased by 4.3 percent as compared to last fiscal year revenue collection of Nu.885.836 million.

The increase in collection was mainly attributed to the higher collection from Taxes on Income, Profits and Capital Gains, Taxes on Property and Taxes on Goods and Services

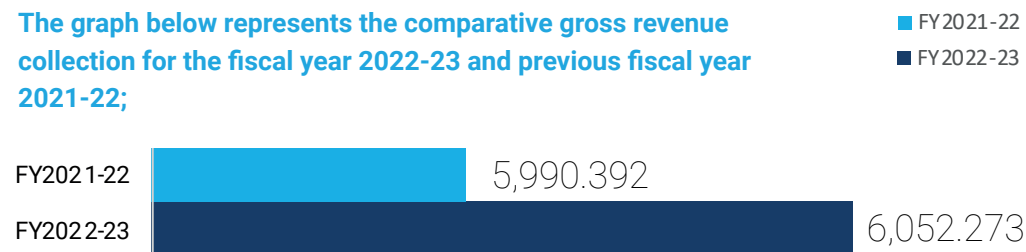
The graph below represents the comparative gross revenue collection for the fiscal year 2022-23 and previous fiscal year 2021-22;



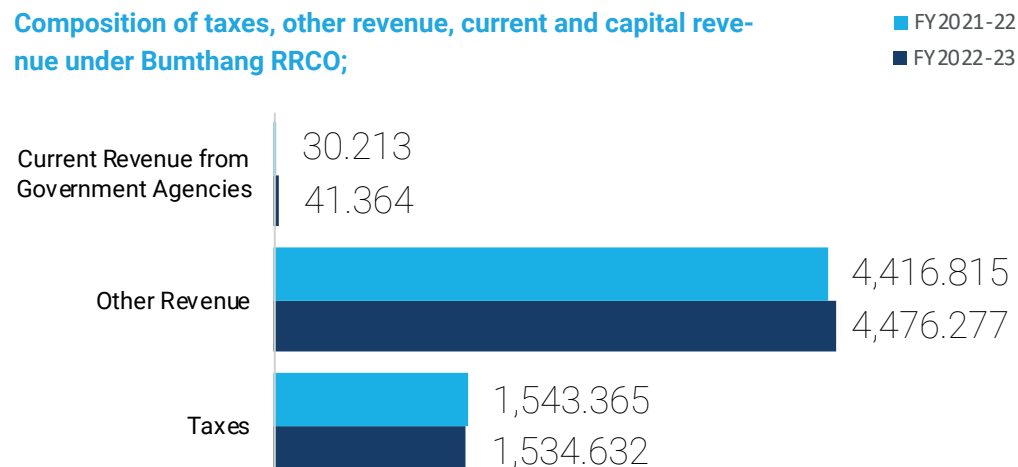
Composition of taxes, other revenue, current and capital revenue under Gelephu RRCO;



The graph below represents the comparative gross revenue collection for the fiscal year 2022-23 and previous fiscal year 2021-22;



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



7. Bumthang

The overall revenue collection of Bumthang Regional office was Nu. 6,052.273 million for the fiscal year 2022-23 with an increase of 1 percent as compared to previous fiscal year of Nu. 5,990.392million.

The increase in the revenue was due to the significant collection from Royalty and Net Profit Transfer from Mangdechhu Hydroelectric Project of Nu. 1,361.646 million and 4,464.395 million respectively.

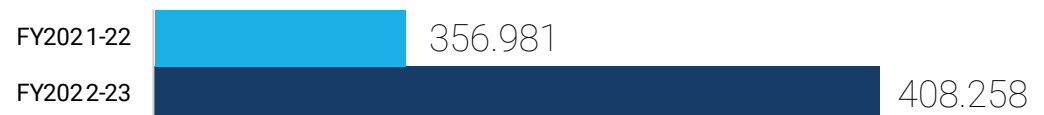
The increase in revenue was also from the increase in collection from Business Income Tax, Personal Income Tax and Sales Tax. The increase in Business Income Tax was mainly due to the revision of the tax base for estimated taxpayers and the implementation of a tax gap analysis for sawmill industries. The increase in collection from sales tax was attributed to increase in the sales of beer and resumption of tourism business. The constant monitoring of collection and deposits of taxes and full assessment coverage also contributed in the additional collection of sales tax.

8. Mongar

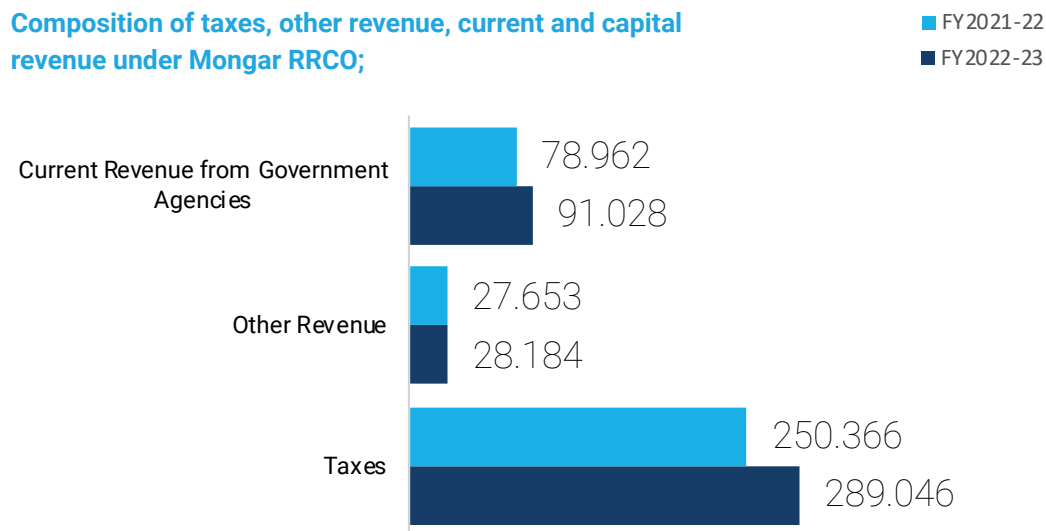
The gross revenue collection from Mongar Regional Office for the FY 2022-23 was Nu. 408.258 million. It is an increase by Nu. 51.277million compared to the previous year's collection of Nu. 356.981 million which is an increase by 14.4 percent.

The increase in the revenue collection was attributed to the increase in collection of tax revenue by Nu.38.680 million as compared to the previous year collection of Nu.250.366 million. The increase was mainly from Corporate Income tax, business income tax and personal income tax. The increase in the collection in direct taxes were due to the assessment of the backlog cases of the business units, increase in compliance of the taxpayers in tax filing through awareness programs. The revision of salary also contributed to the increase collection under personal income tax.

The graph below represents the comparative gross revenue collection for the fiscal year 2022-23 and previous fiscal year 2021-22;



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



III. Tax Expenditure

The total tax forgone from CIT/BIT, Customs Duty, Sales Tax, and Green Tax and Excise Duty in the year 2022 was Nu. 4,555.190 million. It's an increase of 34.54 percent as compared to the year 2021 of Nu.3,312.279 million.

The table below show the total tax forgone from each revenue source

For the year 2022	Revenue forgone (Nu.in million)
CIT/BIT	239.179
Customs Duty	1,246.560
Sales Tax	3,050.391
Green Tax	15.540
Excise Duty	3.520
Total	4,555.190

For the calendar year 2022, the total revenue forgone at Point on Entry (POE) on account of exemption issued against import from India and Country Other than India (COTI) recorded Nu.2,421.78 million.

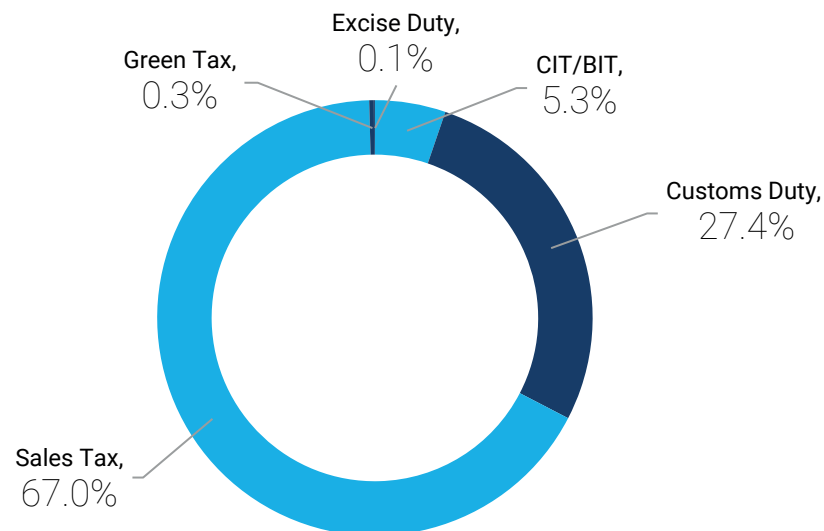
The exemptions were given to Import made by GREF, Principal companies of Hydro projects and Gyalsuung, import by eligible sectors under Fiscal Incentive 2021. (Raw materials, packaging materials, hotel equipment's etc.), RMA for the import of USD from Singapore, AWP for the import of Ethyl alcohol and other spirits, Bhutan Duty Free Limited, international agencies and government agencies for the import of vehicles.

The table below show the tax forgone at Point of Entry

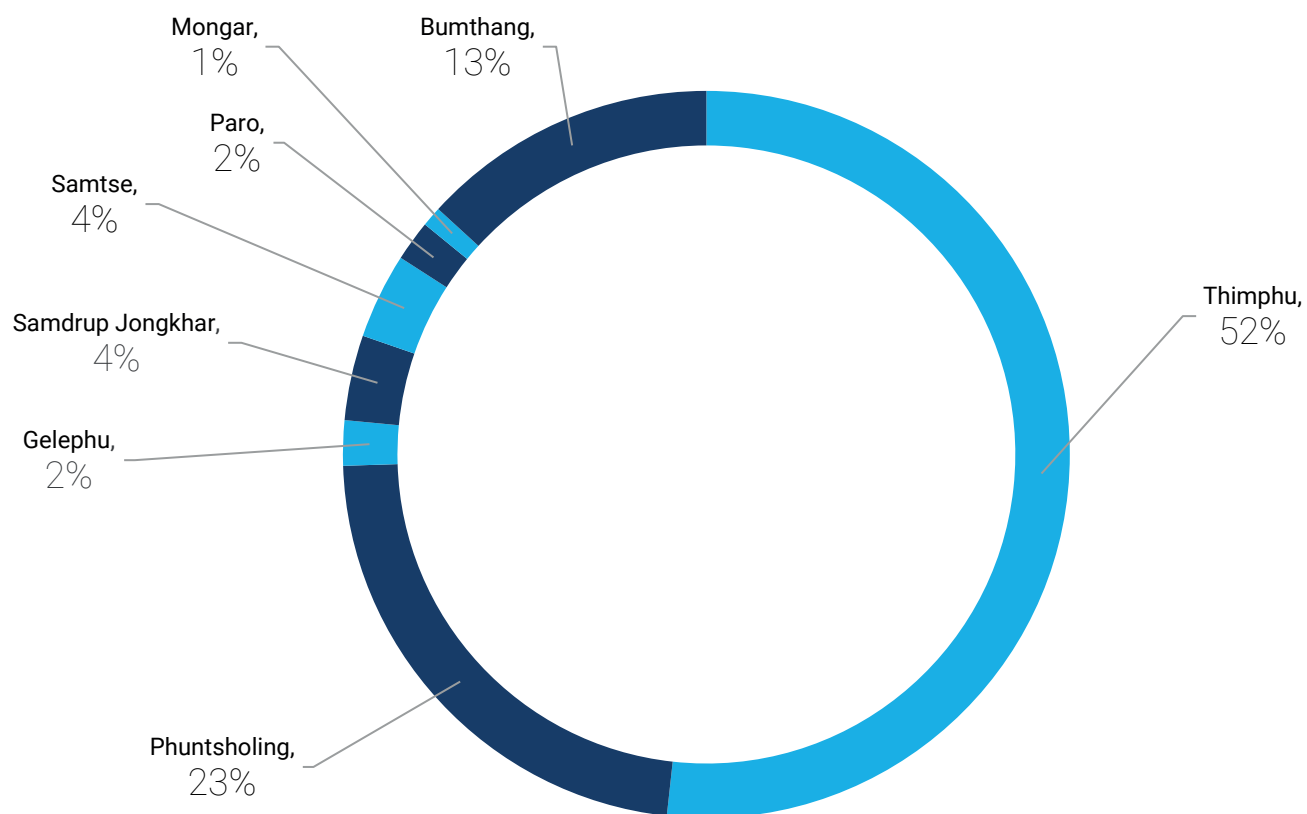
For the year 2022	Revenue forgone (Nu.in million)
Customs Duty	1,246.560
Sales Tax	1,159.680
Green Tax	15.540
Total	2,421.780

Sales Tax foregone under Point of Sales (POS) amounted to Nu.1,890.711 million and exemptions were given to international organizations on services, Bhutanese organizations on goods and services, GREF on purchase of domestic goods, the principal companies of Hydro projects on the purchase of domestic goods. And also the revenue foregone on the account of excise duty were due to the exemptions provided to the armed forces.

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



IV. Summary of Regional Revenue Collection



Summary of tax and non-tax revenue collected by RRCOs

Sl.No	Region	Source of Revenue	FY 2022-23	FY 2021-2022	Collection compared to 2021-2022 +/(-)	
			Gross	Gross	Nu	%
1	Thimphu	Tax	16,150.165	13,734.581	2,415.585	17.6
		Non-Tax	7,559.255	7,685.891	(126.636)	(1.6)
2	Phuntsholing	Tax	9,742.611	7,329.913	2,412.698	32.9
		Non-Tax	689.245	458.168	231.077	50.4
3	Gelephu	Tax	740.398	719.951	20.446	2.8
		Non-Tax	178.391	165.808	12.583	7.6
4	Samdrup Jongkhar	Tax	1,494.423	1,029.501	464.922	45.2
		Non-Tax	240.449	148.323	92.126	62.1
5	Samtse	Tax	1,434.605	1,268.244	166.360	13.1
		Non-Tax	308.572	432.236	(123.664)	(28.6)
6	Paro	Tax	715.101	384.390	330.711	86.0
		Non-Tax	111.954	74.303	37.651	50.7
7	Mongar	Tax	289.046	250.366	38.680	15.4
		Non-Tax	119.212	106.615	12.597	11.8
8	Bumthang	Tax	1,534.632	1,543.365	(8.733)	(0.6)
		Non-Tax	4,517.641	4,447.027	70.614	1.6
		TOTAL	45,825.700	39,778.683	6,047.018	15.2

Annexure

An aerial night photograph of a city, likely in a mountainous region. The city is illuminated by streetlights and building lights, with a prominent bright light source in the center-left. The background features dark, silhouetted mountains under a dark sky. The overall tone is dark and atmospheric.

Annexure I

National Revenue Statistics Fiscal Year 2022-2023

Nu.in millions									
Source of Revenue	FY 2022-23			FY 2021-22			Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
	Gross	Refund	Net	Gross	Refund	Net			
Revenue	45,825.700	950.816	44,874.885	39,778.683	735.610	39,043.073	5,831.812	14.9	100.0
A Taxes	32,100.981	613.750	31,487.231	26,260.312	417.260	25,843.052	5,644.180	21.8	70.2
1 Taxes on Income, Profits and Capital Gains	15,009.523	364.921	14,644.602	13,606.264	280.504	13,325.760	1,318.842	9.9	32.6
1.1 Corporate Income Tax	10,639.518	151.642	10,487.876	10,155.432	91.826	10,063.607	424.269	4.2	23.4
1.2 Business Income Tax	1,732.292	19.315	1,712.976	1,323.836	25.409	1,298.427	414.550	31.9	3.8
1.3 Personal Income Tax	2,637.713	193.964	2,443.749	2,126.996	163.270	1,963.727	480.023	24.4	5.4
2 Taxes on Property	163.631	0.232	163.400	144.740	0.115	144.625	18.775	13.0	0.4
2.1 Recurrent Taxes on immovable property (Dzongkhag Municipality)	4.271	-	4.271	8.385	-	8.385	(4.114)	(49.1)	0.0
2.1.1 Municipal Land Tax	3.599	-	3.599	7.421	-	7.421	(3.822)	(51.5)	0.0
2.1.2 House Tax	0.467	-	0.467	0.851	-	0.851	(0.384)	(45.1)	0.0
2.1.3 Underdevelopment Land Tax	0.080	-	0.080	0.047	-	0.047	0.034	71.7	0.0
2.1.4 Fines and penalties	0.125	-	0.125	0.066	-	0.066	0.058	87.6	0.0
2.2 SEZ/Protected Area/Special Area	0.651	-	0.651	0.601	-	0.601	0.050	8.3	0.0
2.3 Taxes on Capital Transactions	158.709	0.232	158.478	135.754	0.115	135.638	22.839	16.8	0.4
2.2.1 Property Transfer Tax/Ownership transfer tax	130.114	0.232	129.883	101.225	0.115	101.110	28.773	28.5	0.3
2.2.2 Motor Vehicle Ownership Transfer Tax	28.595	-	28.595	34.527	-	34.527	(5.932)	(17.2)	0.1
2.2.3 Fines and penalties	-	-	-	0.001	-	0.001	(0.001)	(100.0)	-
3 Taxes on Goods and Services	9,351.589	198.606	9,152.983	7,503.140	51.138	7,452.002	1,700.981	22.8	20.4
3.1 Sales Tax	7,345.103	197.963	7,147.140	5,658.018	49.350	5,608.668	1,538.471	27.4	15.9
3.1.1 Cement	124.082	-	124.082	75.013	-	75.013	49.069	65.4	0.3
3.1.2 Aerated Water	103.190	-	103.190	91.245	-	91.245	11.945	13.1	0.2
3.1.3 Beer	1,685.875	-	1,685.875	1,203.211	0.872	1,202.338	483.537	40.2	3.8
3.1.4 Hotels & restaurants	336.980	-	336.980	74.554	0.049	74.505	262.475	352.3	0.8
3.1.5 Entertainment Services	42.409	-	42.409	39.729	-	39.729	2.680	6.7	0.1
3.1.6 Telecom Sevices	0.023	-	0.023	-	-	-	0.023	-	0.0
3.1.7 Goods & Commodities	4,347.146	197.963	4,149.182	3,620.972	48.428	3,572.544	576.639	16.1	9.2
3.1.9 Petroleum Products	669.685	-	669.685	520.403	-	520.403	149.283	28.7	1.5

Nu.in millions										
Source of Revenue		FY 2022-23			FY 2021-22			Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
		Gross	Refund	Net	Gross	Refund	Net			
3.1.10	Fines and penalties	35.713	-	35.713	32.892	-	32.892	2.821	8.6	0.1
3.2	Excise	574.817	-	574.817	386.229	-	386.229	188.588	48.8	1.3
3.2.1	Domestic	574.817		574.817	386.229	-	386.229	188.588	48.8	1.3
3.3	Green Tax	900.950	0.406	900.544	994.391	1.527	992.864	(92.320)	(9.3)	2.0
3.3.1	Motor Vehicles	285.563	0.406	285.157	527.071	0.627	526.444	(241.288)	(45.8)	0.6
3.3.2	Fuel	615.384	-	615.384	466.907	0.900	466.007	149.377	32.1	1.4
3.3.3	Fines and penalties	0.003	-	0.003	0.413	-	0.413	(0.410)	(99.3)	0.0
3.4	Taxes on use of goods and on permission to use goods or perform activities	530.719	0.237	530.482	464.502	0.261	464.240	66.242	14.3	1.2
3.4.1	Motor Vehicle	391.525	0.237	391.289	330.050	0.161	329.889	61.399	18.6	0.9
3.4.1.1	Motor Vehicle Registration Fees	63.345	-	63.345	42.639	0.005	42.635	20.710	48.6	0.1
3.4.1.2	Motor Vehicle Renewal Fees	297.202	0.237	296.966	245.173	0.156	245.017	51.949	21.2	0.7
3.4.1.3	Fines and penalties	30.978	-	30.978	42.238	-	42.238	(11.260)	(26.7)	0.1
3.4.2	Business and Professional Licenses	139.194	-	139.194	134.451	0.101	134.351	4.843	3.6	0.3
4	Taxes on International Trade and Transactions	835.871	48.794	787.077	595.480	85.502	509.978	277.099	54.3	1.8
4.1	Customs and Other Import Duties	835.871	48.794	787.077	595.480	85.502	509.978	277.099	54.3	1.8
4.1.1	Customs Duty	835.871	48.794	787.077	595.480	85.502	509.978	277.099	54.3	1.8
5	Other Taxes	6,740.368	1.197	6,739.170	4,410.687	-	4,410.687	2,328.483	52.8	15.0
5.1	Passenger Service Charge	63.307	-	63.307	8.861	-	8.861	54.446	614.4	0.1
5.2	Duties	16.295	-	16.295	15.029	-	15.029	1.266	8.4	0.0
5.2.1	Legal Stamp Duty	14.469	-	14.469	12.890	-	12.890	1.579	12.3	0.0
5.2.2	Revenue Stamp Duty	1.825	-	1.825	2.139	-	2.139	(0.313)	(14.7)	0.0
5.3	Royalty	6,660.766	1.197	6,659.569	4,386.797	-	4,386.797	2,272.772	51.8	14.8
5.3.1	Sustainable Development Fee (Tourism)	1,917.147	1.187	1,915.961	-	-	-	1,915.961	-	4.3
5.3.2	Forest Products	78.910	0.011	78.899	65.915	-	65.915	12.984	19.7	0.2
5.3.3	Mines and Minerals	401.758	-	401.758	303.331	-	303.331	98.427	32.4	0.9
5.3.4	Hydro Power	4,260.957	-	4,260.957	4,017.240	-	4,017.240	243.717	6.1	9.5
5.3.5	Other Royalty	1.994	-	1.994	0.312	-	0.312	1.682	539.8	0.0
B	Other Revenue	11,795.677	320.207	11,475.470	11,858.545	314.277	11,544.267	(68.798)	(0.6)	25.6
1	Property Income	11,485.937	-	11,485.937	11,555.825	-	11,555.825	(69.889)	(0.6)	25.6
1.1	Interest receipt from corporations	2,528.968	-	2,528.968	2,562.471	-	2,562.471	(33.503)	(1.3)	5.6

Nu.in millions										
Source of Revenue		FY 2022-23			FY 2021-22			Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
		Gross	Refund	Net	Gross	Refund	Net			
1.2	Dividend	3,529.000	-	3,529.000	4,081.258	-	4,081.258	(552.258)	(13.5)	7.9
1.2.1	DHI	3,361.000	-	3,361.000	3,976.258	-	3,976.258	(615.258)	(15.5)	7.5
1.2.2	Others	168.000	-	168.000	105.000	-	105.000	63.000	60.0	0.4
1.3	Withdrawals from income of quasi-corporations	5,274.944	-	5,274.944	4,843.437	-	4,843.437	431.507	8.9	11.8
1.3.1	Net Surplus Transfers from RMA	810.548	-	810.548	439.784	-	439.784	370.764	84.3	1.8
1.3.2	Mangdechhu Hydro Power	4,464.395	-	4,464.395	4,403.653	-	4,403.653	60.743	1.4	9.9
1.4	Miscellaneous Rent	153.025	-	153.025	68.660	-	68.660	84.365	122.9	0.3
1.4.1	Mineral rent	152.587	-	152.587	68.246	-	68.246	84.341	123.6	0.3
1.4.2	Surface rent	0.225	-	0.225	0.191	-	0.191	0.034	18.0	0.0
1.4.3	Fines and penalties	0.213	-	0.213	0.223	-	0.223	(0.010)	(4.5)	0.0
2	Social Contributions	309.740	320.207	(10.467)	302.720	314.277	(11.558)	1.091	(9.4)	(0.0)
2.1	Health Contribution	309.740	320.207	(10.467)	302.720	314.277	(11.558)	1.091	(9.4)	(0.0)
C	Current Revenue from Government Agencies	1,500.989	16.104	1,484.884	1,237.896	4.073	1,233.823	251.061	20.3	3.3
1	Administrative Fees & Charges	1,042.211	0.752	1,041.459	835.346	0.907	834.439	207.020	24.8	2.3
1.1	Economic Services	600.728	0.409	600.319	564.104	0.694	563.411	36.908	6.6	1.3
1.1.1	Agriculture, Live Stock and Forest	82.121	0.060	82.061	63.782	0.131	63.651	18.410	28.9	0.2
1.1.2	Geological Services	2.501	-	2.501	10.067	-	10.067	(7.566)	(75.2)	0.0
1.1.3	Corporate Services	0.683	0.000	0.683	1.334	0.000	1.333	(0.650)	(48.8)	0.0
1.1.4	Transportation	265.336	0.324	265.011	287.332	0.528	286.804	(21.793)	(7.6)	0.6
1.1.5	Customs,Excise and National Property	199.734	0.014	199.719	160.357	0.004	160.353	39.367	24.5	0.4
1.1.6	Information and Media	28.384	-	28.384	20.751	-	20.751	7.633	36.8	0.1
1.1.7	Tourism	6.815	-	6.815	0.369	-	0.369	6.446	1,748.3	0.0
1.1.8	Construction	15.154	0.010	15.144	20.113	0.031	20.082	(4.938)	(24.6)	0.0
1.2	Social Services	138.428	0.252	138.176	136.884	0.012	136.872	1.303	1.0	0.3
1.2.1	Health Services	45.400	0.058	45.342	101.006	0.010	100.997	(55.655)	(55.1)	0.1
1.2.2	Education Services	87.093	0.194	86.899	31.059	0.003	31.056	55.843	179.8	0.2
1.2.3	Regulatory Services	5.935	-	5.935	4.819	-	4.819	1.116	23.2	0.0
1.3	General Services	303.056	0.091	302.964	134.358	0.202	134.156	168.809	125.8	0.7
1.3.1	Immigration Services	164.129	0.083	164.046	52.334	0.014	52.320	111.726	213.5	0.4
1.3.2	Municipal Services	7.867	-	7.867	4.094	-	4.094	3.773	92.2	0.0
1.3.3	Citizen and Labour Services	35.456	0.005	35.451	13.333	-	13.333	22.118	165.9	0.1

Nu.in millions										
Source of Revenue		FY 2022-23			FY 2021-22			Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
		Gross	Refund	Net	Gross	Refund	Net			
1.3.4	Legal Services	35.161	-	35.161	25.834	0.182	25.652	9.509	37.1	0.1
1.3.5	Land Services	9.240	0.003	9.238	11.424	0.001	11.423	(2.186)	(19.1)	0.0
1.3.6	Standardization Services	3.683	-	3.683	2.815	-	2.815	0.868	30.8	0.0
1.3.7	Environmental Services	15.521	0.001	15.520	9.170	0.005	9.165	6.355	69.3	0.0
1.3.8	Other Services	31.999	-	31.999	15.353	-	15.353	16.646	108.4	0.1
2	Sale of Goods and Commodities	458.777	15.352	443.426	402.550	3.165	399.385	44.041	11.0	1.0
2.1	Economic Services	45.684	-	45.684	50.438	-	50.438	(4.754)	(9.4)	0.1
2.1.1	Sale of Live Stocks	14.545	-	14.545	23.170	-	23.170	(8.626)	(37.2)	0.0
2.1.2	Sale of Farm Produce	0.388	-	0.388	0.147	-	0.147	0.242	164.8	0.0
2.1.3	Sale of Poultry and Poultry Products	13.093	-	13.093	22.391	-	22.391	(9.298)	(41.5)	0.0
2.1.4	Sale of Dairy Products	1.615	-	1.615	3.948	-	3.948	(2.333)	(59.1)	0.0
2.1.5	Other Sales	16.043	-	16.043	0.783	-	0.783	15.260	1,950.1	0.0
2.2	General Services	0.631	-	0.631	0.588	-	0.588	0.043	7.3	0.0
2.2.1	Auction of Farm Produced on Government Land	0.070	-	0.070	0.125	-	0.125	(0.056)	(44.4)	0.0
2.2.2	Others	0.561	-	0.561	0.463	-	0.463	0.098	21.3	0.0
2.3	Miscellaneous Revenue	412.463	15.352	397.111	351.524	3.165	348.358	48.752	14.0	0.9
2.3.1	Tender Document Sale	0.455	-	0.455	0.415	-	0.415	0.040	9.5	0.0
2.3.2	Rent from Buildings/Workshops/Plots	158.937	-	158.937	133.379	-	133.379	25.558	19.2	0.4
2.3.3	Lease Rent	26.153	-	26.153	27.879	-	27.879	(1.727)	(6.2)	0.1
2.3.4	Forfeiture of Security Deposit	5.737	-	5.737	11.048	-	11.048	(5.311)	(48.1)	0.0
2.3.5	Liquidated Damages	178.541	15.352	163.189	122.153	3.104	119.049	44.140	37.1	0.4
2.3.6	Books and Periodical Sales	0.028	-	0.028	0.040	-	0.040	(0.012)	(30.6)	0.0
2.3.7	Audit Recovery Account	0.908	-	0.908	19.111	-	19.111	(18.203)	(95.2)	0.0
2.3.8	VAT Refund	0.050	-	0.050	-	-	-	0.050	-	0.0
2.3.9	Annual CSO Registration Fees	0.195	-	0.195	0.168	-	0.168	0.027	15.8	0.0
2.3.10	Demurrage Charges	3.034	-	3.034	2.850	-	2.850	0.184	6.5	0.0
2.3.11	Development Fee	25.148	-	25.148	12.342	-	12.342	12.805	103.7	0.1
2.3.12	Warehouse Charges	-	-	-	0.002	-	0.002	(0.002)	(100.0)	-
2.3.13	Compensation	0.625	-	0.625	-	-	-	0.625	-	0.0
2.3.14	Sales of Leftover Grocery Items	0.003	-	0.003	0.106	-	0.106	(0.103)	(97.0)	0.0
2.3.15	Other Miscellaneous Receipts	3.404	-	3.404	1.267	-	1.267	2.137	168.7	0.0

Nu.in millions									
Source of Revenue	FY 2022-23			FY 2021-22			Net (+) or (-) Nu	Net (+) or (-) %	% over Total Revenue
	Gross	Refund	Net	Gross	Refund	Net			
2.3.16 Other Outstanding Dues & Recoveries	2.800	-	2.800	0.649	0.061	0.587	2.212	376.6	0.0
2.3.17 LPG Card Cost - Lost Replacement	0.002	-	0.002	0.001	-	0.001	0.001	260.0	0.0
2.3.18 Seizure Money	-	-	-	18.439	-	18.439	(18.439)	(100.0)	-
2.3.19 Land Lease Certification Fees	0.079	-	0.079	0.001	-	0.001	0.078	7,753.7	0.0
2.3.20 Transit Halt Charges	0.614	-	0.614	-	-	-	0.614	-	0.0
2.3.21 Vehicle Parking Fee	2.191	-	2.191	-	-	-	2.191	-	0.0
2.3.22 Deposit for Valuation of Govt. Equipments	0.417	-	0.417	-	-	-	0.417	-	0.0
2.3.23 Fines & Penalties	3.143	-	3.143	1.673	-	1.673	1.470	87.8	0.0
D Capital Revenue from Government Agencies	428.053	0.754	427.299	421.931	-	421.931	5.368	1.3	1.0
1 Capital Receipts	428.053	0.754	427.299	421.931	-	421.931	5.368	1.3	1.0
1.1 Economic Services	428.053	0.754	427.299	421.931	-	421.931	5.368	1.3	1.0
1.1.1 Auction of Building	-	-	-	0.733	-	0.733	(0.733)	(100.0)	-
1.1.2 Auction of Vehicle	55.051	-	55.051	59.712	-	59.712	(4.662)	(7.8)	0.1
1.1.3 Auction of Goods and Commodities	13.537	0.754	12.783	5.876	-	5.876	6.907	117.5	0.0
1.1.4 Dolomite Mine Bid Value	200.000	-	200.000	200.000	-	200.000	-	-	0.4
1.1.5 Gypsum Mine Bid Value	75.000	-	75.000	75.000	-	75.000	-	-	0.2
1.1.6 Riverbed Material Bid Value	32.374	-	32.374	30.609	-	30.609	1.765	5.8	0.1
1.1.7 Limestone Mine Bid Value	1.002	-	1.002	-	-	-	1.002	-	0.0
1.1.8 Seized Mineas and Minerals	1.090	-	1.090	-	-	-	1.090	-	0.0
1.1.9 Coal Mine Bid Value	50.000	-	50.000	50.000	-	50.000	-	-	0.1

Annexure II

Regional Revenue Statistics

FY 2022-2023 - Thimphu

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
I	Revenue	23,709.420	21,420.472	2,288.949	9.7
A	Taxes	16,150.165	13,734.581	2,415.585	15.0
1	Taxes on Income, Profits and Capital Gains	10,149.589	9,584.438	565.151	5.6
1.1	Corporate Income Tax	8,020.841	7,765.060	255.781	3.2
1.2	Business Income Tax	862.813	665.941	196.871	22.8
1.3	Personal Income Tax	1,265.935	1,153.436	112.499	8.9
2	Taxes on Property	51.454	41.491	9.964	19.4
2.1	Recurrent Taxes on im-movable property	0.484	0.876	(0.392)	-81.0
2.2	Taxes on Financial and Capital Transactions	50.970	40.615	10.356	20.3
3	Taxes on Goods and Services	1,198.042	1,358.722	(160.680)	-13.4
3.1	Sales Tax	816.402	1,101.828	(285.426)	-35.0
3.1.1	Beer	0.390	1.152	(0.761)	-195.0
3.1.2	Hotels & restaurants	210.698	40.924	169.774	80.6
3.1.3	Entertainment Services	23.465	19.721	3.745	16.0
3.1.4	Telecom Sevices	0.023	-	0.023	100.0
3.1.5	Goods & Commodities	567.676	1,035.119	(467.443)	-82.3
3.1.6	Petroleum Products	0.826	-	0.826	100.0
3.1.7	Fines and penalties	13.323	4.912	8.411	63.1
3.2	Green Tax	3.914	3.327	0.588	15.0
3.2.1	Motor Vehicle	3.374	3.327	0.047	1.4
3.2.2	Fuel	0.541	-	0.541	100.0

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
3.3	Taxes on use of goods and on permission to use goods or perform activities	377.726	253.567	124.159	32.9
3.3.1	Motor Vehicle	255.775	140.174	115.601	45.2
3.3.1.1	Motor Vehicle Registration Fees	45.910	12.741	33.170	72.2
3.3.1.2	Motor Vehicle Renewal Fees	196.914	110.230	86.684	44.0
3.3.1.3	Fines and penalties	12.951	17.204	(4.253)	-32.8
3.3.2	Business and Professional Licenses	121.951	113.393	8.558	7.0
4	Taxes on International Trade and Transactions	110.532	88.661	21.871	19.8
4.1	Customs and Other Import Duties	110.532	88.661	21.871	19.8
4.1.1	Import Duty (Customs Duty)	110.532	88.661	21.871	19.8
5	Other Taxes	4,640.548	2,661.269	1,979.279	42.7
5.1	Payable solely by business	14.103	12.843	1.261	8.9
5.1.1	Duties	14.103	12.843	1.261	8.9
5.1.1.1	Legal Stamp Duty	12.986	11.317	1.669	12.9
5.1.1.2	Revenue Stamp Duty	1.118	1.526	(0.408)	-36.5
5.2	Royalty	4,626.445	2,648.427	1,978.018	42.8
5.2.1	Tourism	1,688.187	-	1,688.187	100.0
5.2.2	Forest Products	28.390	14.022	14.368	50.6
5.2.3	Mines and Minerals	8.604	9.365	(0.761)	-8.8
5.2.4	Hydro Power	2,899.311	2,624.728	274.582	9.5
5.2.5	Other Royalty	1.953	0.312	1.641	84.0
B	Other Revenue	6,929.748	7,160.136	(230.388)	-3.3
1	Property Income	6,770.750	7,005.806	(235.055)	-3.5
1.1	Interest	2,528.968	2,562.471	(33.503)	-1.3
1.2	Dividend	3,429.000	4,001.258	(572.258)	-16.7
1.2.1	DHI	3,361.000	3,976.258	(615.258)	-18.3

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
1.2.2	Others	68.000	25.000	43.000	63.2
1.3	Withdrawals from income of quasi-corporations	810.548	439.784	370.764	45.7
1.3.1	Net Profit Transfers	810.548	439.784	370.764	45.7
1.3.1.1	Royal Monetary Authority	810.548	439.784	370.764	45.7
1.4	Miscellaneous Rent	2.234	2.293	(0.059)	-2.6
2	Social Contributions	158.998	154.331	4.667	2.9
2.1	Health Contribution	158.998	154.331	4.667	2.9
C	Current Revenue from Government Agencies	560.483	460.221	100.262	17.9
1	Administrative Fees & Charges	439.643	320.669	118.973	27.1
1.1	Economic Services	171.333	216.510	(45.177)	-26.4
1.1.1	Agriculture, Live Stock and Forest	15.484	6.887	8.597	55.5
1.1.2	Geological Services	0.023	-	0.023	100.0
1.1.3	Corporate Services	0.438	0.401	0.037	8.4
1.1.4	Transportation	106.893	155.230	(48.337)	-45.2
1.1.5	Customs,Excise and National Property	10.209	19.831	(9.621)	-94.2
1.1.6	Information and Media	26.619	18.678	7.941	29.8
1.1.7	Tourism	0.952	0.366	0.587	61.6
1.1.8	Construction	10.715	15.118	(4.403)	-41.1
1.2	Social Services	82.452	28.914	53.539	64.9
1.2.1	Health Services	14.404	8.640	5.764	40.0
1.2.2	Education Services	62.343	15.549	46.794	75.1
1.2.3	Regulatory Services	5.705	4.724	0.981	17.2
1.3	General Services	185.857	75.246	110.612	59.5
1.3.1	Immigration Services	124.197	37.717	86.480	69.6
1.3.2	Municipal Services	0.479	0.966	(0.487)	-101.7
1.3.3	Citizen and Labour Services	16.687	10.376	6.311	37.8
1.3.4	Legal Services	16.494	14.276	2.218	13.4

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
1.3.5	Land Services	2.368	3.148	(0.780)	-32.9
1.3.6	Standardization Services	3.265	2.391	0.874	26.8
1.3.7	Environmental Services	3.750	3.154	0.596	15.9
1.3.8	Other Services	18.617	3.217	15.400	82.7
2	Sale of Goods and Commodities	120.840	139.551	(18.711)	-15.5
2.1	Economic Services	4.931	4.044	0.888	18.0
2.1.1	Sale of Live Stocks	1.246	3.352	(2.106)	-169.1
2.1.2	Sale of Dairy Products	0.022	0.135	(0.113)	-525.5
2.1.3	Other Sales	3.664	0.557	3.107	84.8
2.2	General Services	0.561	0.463	0.098	17.5
2.2.1	Others	0.561	0.463	0.098	17.5
2.3	Miscellaneous Revenue	115.348	135.045	(19.697)	-17.1
D	Capital Revenue from Government Agencies	69.024	65.534	3.490	5.1
1	Capital Receipts	69.024	65.534	3.490	5.1
1.1	Economic Services	69.024	65.534	3.490	5.1
1.2.1	Auctions	69.024	65.534	3.490	5.1

Regional Revenue Statistics FY 2022-2023 - Phuntsholing

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
I	Revenue	10,431.856	7,788.081	2,643.775	33.9
A	Taxes	9,742.611	7,329.913	2,412.698	32.9
1	Taxes on Income, Profits and Capital Gains	2,077.154	1,993.878	83.276	4.2
1.1	Corporate Income Tax	1,160.985	1,274.961	(113.976)	-8.9
1.2	Business Income Tax	423.459	308.040	115.419	37.5
1.3	Personal Income Tax	492.710	410.876	81.834	19.9
2	Taxes on Property	16.552	13.901	2.651	19.1
2.1	Recurrent Taxes on immovable property	0.016	0.124	(0.108)	-86.8
2.2	Taxes on Financial and Capital Transactions	16.535	13.777	2.759	20.0
3	Taxes on Goods and Services	6,631.197	4,834.219	1,796.978	37.2
3.1	Sales Tax	5,380.359	3,603.078	1,777.281	49.3
3.1.1	Cement	0.459	0.486	(0.027)	-5.6
3.1.2	Aerated Water	102.475	88.102	14.373	16.3
3.1.3	Beer	1,675.497	1,194.800	480.697	40.2
3.1.4	Hotels & restaurants	12.393	8.039	4.354	54.2
3.1.5	Entertainment Services	2.655	3.320	(0.664)	-20.0
3.1.6	Goods & Commodities	3,173.804	1,981.216	1,192.588	60.2
3.1.7	Petroleum Products	394.294	305.752	88.542	29.0
3.1.8	Fines and penalties	18.782	21.363	(2.581)	-12.1
3.2	Excise	574.770	386.145	188.625	48.8
3.2.1	Domestic	574.770	386.145	188.625	48.8
3.3	Green Tax	621.557	782.268	(160.712)	-20.5
3.3.1	Motor Vehicle	274.025	523.667	(249.643)	-47.7
3.3.2	Fuel	347.531	258.283	89.248	34.6
3.3.3	Fines and penalties	0.001	0.318	(0.317)	-99.6

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
3.4	Taxes on use of goods and on permission to use goods or perform activities	54.511	62.728	(8.217)	-13.1
3.4.1	Motor Vehicle	51.637	59.302	(7.665)	-12.9
3.4.1.1	Motor Vehicle Registration Fees	2.032	5.256	(3.223)	-61.3
3.4.1.2	Motor Vehicle Renewal Fees	42.691	47.632	(4.941)	-10.4
3.4.1.3	Fines and penalties	6.913	6.414	0.499	7.8
3.4.2	Business and Professional Licenses	2.874	3.426	(0.552)	-16.1
4	Taxes on International Trade and Transactions	653.970	448.263	205.707	45.9
4.1	Customs and Other Import Duties	653.970	448.263	205.707	45.9
4.1.1	Import Duty (Customs Duty)	653.970	448.263	205.707	45.9
5	Other Taxes	363.739	39.651	324.087	817.3
5.1	Payable solely by business	-	0.001	(0.001)	-100.0
5.1.1	Revenue Stamp Duty	-	0.001	(0.001)	-100.0
5.2	Royalty	363.739	39.651	324.088	817.4
5.2.1	Tourism	197.263	-	197.263	0.0
5.2.2	Forest Products	1.074	4.661	(3.587)	-77.0
5.2.3	Mines and Minerals	165.402	34.990	130.412	372.7
B	Other Revenue	249.752	116.772	132.980	113.9
1	Property Income	216.294	83.362	132.932	159.5
1.1	Dividend	100.000	80.000	20.000	25.0
1.2	Miscellaneous Rent	116.294	3.362	112.932	3359.2
2	Social Contributions	33.457	33.410	0.047	0.1
2.1	Health Contribution	33.457	33.410	0.047	0.1
C	Current Revenue from Government Agencies	434.818	338.998	95.820	28.3
1	Administrative Fees & Charges	349.890	292.173	57.717	19.8

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
1.1	Economic Services	293.734	213.959	79.775	37.3
1.1.1	Agriculture, Live Stock and Forest	21.611	16.826	4.785	28.4
1.1.2	Geological Services	2.470	2.017	0.453	22.5
1.1.3	Corporate Services	0.152	0.248	(0.096)	-38.9
1.1.4	Transportation	77.940	62.467	15.474	24.8
1.1.5	Customs,Excise and National Property	184.559	131.138	53.420	40.7
1.1.6	Information and Media	0.308	0.385	(0.077)	-20.1
1.1.7	Tourism	5.583	-	5.583	0.0
1.1.8	Construction	1.111	0.878	0.233	26.5
1.2	Social Services	14.428	57.419	(42.991)	-74.9
1.2.1	Health Services	14.151	48.883	(34.732)	-71.1
1.2.2	Education Services	0.236	8.506	(8.269)	-97.2
1.2.3	Regulatory Services	0.041	0.031	0.011	35.5
1.3	General Services	41.728	20.795	20.933	100.7
1.3.1	Immigration Services	15.364	5.818	9.545	164.1
1.3.2	Municipal Services	0.307	0.428	(0.121)	-28.3
1.3.3	Citizen and Labour Services	1.841	0.335	1.506	449.1
1.3.4	Legal Services	4.752	2.299	2.453	106.7
1.3.5	Land Services	0.206	0.403	(0.197)	-48.9
1.3.6	Standardization Services	-	0.023	(0.023)	-100.0
1.3.7	Environmental Services	7.920	1.301	6.619	508.7
1.3.8	Other Services	11.338	10.187	1.151	11.3
2	Sale of Goods and Commodities	84.928	46.825	38.103	81.4
2.1	Economic Services	12.335	0.716	11.619	1623.8
2.1.1	Sale of Dairy Products	0.072	0.545	(0.473)	-86.9
2.1.2	Sale of Live Stocks	-	0.012	(0.012)	-100.0
2.1.3	Sale of Farm Produce	0.002	-	0.002	0.0
2.1.4	Other Sales	12.261	0.159	12.102	7616.4

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
2.2	Miscellaneous Revenue	72.594	46.110	26.484	57.4
D	Capital Revenue from Government Agencies	4.675	2.398	2.277	94.9
1	Capital Receipts	4.675	2.398	2.277	94.9
1.1	Economic Services	4.675	2.398	2.277	94.9

Regional Revenue Statistics FY 2022-2023 - Paro

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
I	Revenue	827.055	458.693	368.362	80.3
A	Taxes	715.101	384.390	330.711	86.0
1	Taxes on Income, Profits and Capital Gains	344.088	203.441	140.647	69.1
1.1	Corporate Income Tax	113.510	35.843	77.668	216.7
1.2	Business Income Tax	77.065	56.559	20.505	36.3
1.3	Personal Income Tax	153.513	111.039	42.474	38.3
2	Taxes on Property	23.911	26.963	(3.052)	-11.3
2.1	Recurrent Taxes on immovable property	0.723	4.219	(3.496)	-82.9
2.2	Taxes on Financial and Capital Transactions	23.188	22.744	0.444	2.0
3	Taxes on Goods and Services	177.863	81.302	96.561	118.8
3.1	Sales Tax	160.893	55.657	105.235	189.1
3.1.1	Beer	7.991	5.902	2.089	35.4
3.1.2	Hotels & restaurants	98.081	16.441	81.641	496.6
3.1.3	Entertainment Services	3.811	2.943	0.868	29.5
3.1.4	Goods & Commodities	49.618	30.000	19.618	65.4
3.1.5	Fines and penalties	1.390	0.371	1.019	274.6
3.2	Green Tax	0.653	-	0.653	0.0
3.2.1	Motor Vehicle	0.653	-	0.653	0.0
3.3	Taxes on use of goods and on permission to use goods or perform activities	16.318	25.645	(9.327)	-36.4
3.3.1	Motor Vehicle	16.266	25.636	(9.370)	-36.6
3.3.1.1	Motor Vehicle Registration Fees	0.408	2.053	(1.645)	-80.1
3.3.1.2	Motor Vehicle Renewal Fees	12.521	18.470	(5.949)	-32.2

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
3.1.1.3	Fines and penalties	3.337	5.113	(1.776)	-34.7
3.3.2	Business and Professional Licenses	0.052	0.009	0.043	510.6
4	Taxes on International Trade and Transactions	64.494	48.808	15.686	32.1
4.1	Customs and Other Import Duties	64.494	48.808	15.686	32.1
4.1.1	Import Duty (Customs Duty)	64.494	48.808	15.686	32.1
5	Other Taxes	104.745	23.876	80.869	338.7
5.1	Payable solely by business	65.498	11.047	54.451	492.9
5.1.1	Airport Tax	63.307	8.861	54.446	614.4
5.1.2	Airport Service Tax	22.171	4.158	18.013	433.2
5.1.3	Surcharge on Passengers	41.136	4.703	36.433	774.7
5.1.2	Duties	2.191	2.185	0.006	0.3
5.1.2.1	Legal Stamp Duty	1.484	1.573	(0.089)	-5.7
5.1.2.2	Revenue Stamp Duty	0.708	0.612	0.095	15.6
5.2	Royalty	39.247	12.829	26.417	205.9
5.2.1	Tourism	27.273	-	27.273	0.0
5.2.2	Forest Products	11.944	12.591	(0.647)	-5.1
5.2.3	Mines and Minerals	0.029	0.238	(0.209)	-87.7
B	Other Revenue	22.842	20.877	1.965	9.4
1	Property Income	-	0.059	(0.059)	-100.0
1.1	Miscellaneous Rent	-	0.059	(0.059)	-100.0
2	Social Contributions	22.842	20.818	2.024	9.7
2.1	Health Contribution	22.842	20.818	2.024	9.7
C	Current Revenue from Government Agencies	89.112	53.426	35.686	66.8
1	Administrative Fees & Charges	51.145	28.276	22.869	80.9
1.1	Economic Services	29.597	23.012	6.585	28.6
1.1.1	Agriculture, Live Stock and Forest	7.348	5.390	1.958	36.3

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
1.1.2	Transportation	20.947	8.780	12.166	138.6
1.1.3	Customs,Excise and National Property	0.372	7.628	(7.256)	-95.1
1.1.4	Information and Media	0.295	0.257	0.038	14.7
1.1.5	Construction	0.636	0.957	(0.321)	-33.6
1.2	Social Services	2.813	1.413	1.400	99.1
1.2.1	Health Services	0.537	1.098	(0.562)	-51.1
1.2.2	Education Services	2.277	0.255	2.022	794.1
1.2.3	Regulatory Services	-	0.060	(0.060)	-100.0
1.3	General Services	18.735	3.851	14.884	386.5
1.3.1	Immigration Services	1.552	0.277	1.275	459.7
1.3.2	Municipal Services	0.945	0.877	0.069	7.8
1.3.3	Citizen and Labour Services	12.390	0.482	11.908	2470.1
1.3.4	Legal Services	3.356	1.335	2.021	151.4
1.3.5	Land Services	0.038	0.150	(0.113)	-74.8
1.3.6	Standardization Services	0.067	0.100	(0.033)	-32.9
1.3.7	Environmental Services	0.279	0.630	(0.350)	-55.7
1.3.8	Other Services	0.108	-	0.108	0.0
2	Sale of Goods and Commodities	37.967	25.150	12.816	476.945
2.1	Economic Services	7.271	13.280	(6.009)	416.708
2.1.1	Sale of Live Stocks	1.639	5.696	(4.058)	-71.2
2.1.2	Sale of Poultry and Poultry Products	5.378	7.538	(2.160)	-28.7
2.1.3	Sale of Farm Produce	0.254	0.035	0.219	616.6
2.1.4	Other Sales	-	0.010	(0.010)	-100.0
2.2	General Services	-	0.075	(0.075)	-100.0
2.2.1	Auction of Farm Produced on Government Land	-	0.075	(0.075)	-100.0
2.3	Miscellaneous Revenue	30.696	11.795	18.901	160.2

Regional Revenue Statistics FY 2022-2023 - Samdrup Jongkhar

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
I	Revenue	1,734.872	1,177.824	557.049	47.3
A	Taxes	1,494.423	1,029.501	464.922	45.2
1	Taxes on Income, Profits and Capital Gains	746.572	448.486	298.086	66.5
1.1	Corporate Income Tax	295.301	245.221	50.080	20.4
1.2	Business Income Tax	76.189	64.642	11.546	17.9
1.3	Personal Income Tax	375.082	138.622	236.460	170.6
2	Taxes on Property	1.802	4.279	(2.478)	-57.9
2.1	Recurrent Taxes on immovable property	0.651	0.601	0.050	8.3
2.2	Taxes on Financial and Capital Transactions	1.150	3.678	(2.528)	-68.7
3	Taxes on Goods and Services	578.594	484.771	93.823	19.4
3.1	Sales Tax	420.117	362.296	57.821	16.0
3.1.1	Cement	69.535	56.005	13.530	24.2
3.1.2	Hotels & restaurants	2.443	1.104	1.339	121.3
3.1.3	Entertainment Services	2.380	2.139	0.241	11.3
3.1.4	Goods & Commodities	207.562	199.742	7.820	3.9
3.1.5	Petroleum Products	137.860	98.924	38.936	39.4
3.1.6	Fines and penalties	0.336	4.381	(4.045)	-92.3
3.2	Green Tax	140.109	96.703	43.406	44.9
3.2.1	Motor Vehicle	7.223	0.017	7.206	41785.0
3.2.2	Fuel	132.886	96.686	36.200	37.4
3.3	Taxes on use of goods and on permission to use goods or perform activities	18.368	25.772	(7.404)	-28.7
3.3.1	Motor Vehicle	16.245	24.715	(8.470)	-34.3
3.3.1.1	Motor Vehicle Registration Fees	0.276	1.720	(1.444)	-83.9

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
3.3.1.2	Motor Vehicle Renewal Fees	14.231	20.058	(5.828)	-29.1
3.3.1.3	Fines and penalties	1.738	2.937	(1.199)	-40.8
3.3.2	Business and Professional Licenses	2.123	1.057	1.066	100.8
4	Taxes on International Trade and Transactions	3.878	6.687	(2.809)	-42.0
4.1	Customs and Other Import Duties	3.878	6.687	(2.809)	-42.0
4.1.1	Import Duty (Customs Duty)	3.878	6.687	(2.809)	-42.0
5	Other Taxes	163.578	85.277	78.301	91.8
5.1	Royalty	163.578	85.277	78.301	91.8
5.1.1	Tourism	2.589	-	2.589	0.0
5.1.2	Forest Products	4.633	3.032	1.601	52.8
5.1.3	Mines and Minerals	156.356	82.246	74.110	90.1
B	Other Revenue	36.067	27.151	8.916	32.8
1	Property Income	19.963	11.125	8.838	79.4
1.1	Miscellaneous Rent	19.963	11.125	8.838	79.4
2	Social Contributions	16.105	16.027	0.078	0.5
2.1	Health Contribution	16.105	16.027	0.078	0.5
C	Current Revenue from Government Agencies	79.382	70.566	8.816	12.5
1	Administrative Fees & Charges	45.908	47.353	(1.445)	-3.1
1.1	Economic Services	29.083	26.998	2.085	7.7
1.1.1	Agriculture, Live Stock and Forest	3.682	1.249	2.433	194.8
1.1.2	Geological Services	-	2.850	(2.850)	-100.0
1.1.3	Corporate Services	0.003	0.077	(0.074)	-96.6
1.1.4	Transportation	24.257	21.152	3.105	14.7
1.1.5	Customs,Excise and National Property	0.566	0.965	(0.399)	-41.4
1.1.6	Information and Media	0.242	0.267	(0.025)	-9.3

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
1.1.7	Tourism	0.137	0.003	0.134	4480.0
1.1.8	Construction	0.196	0.435	(0.239)	-55.0
1.2	Social Services	4.647	12.793	(8.146)	-63.7
1.2.1	Health Services	3.484	12.544	(9.060)	-72.2
1.2.2	Education Services	0.974	0.247	0.726	293.7
1.2.3	Regulatory Services	0.189	0.002	0.187	12479.0
1.3	General Services	12.178	7.562	4.616	61.0
1.3.1	Immigration Services	5.561	2.106	3.455	164.1
1.3.2	Municipal Services	1.153	0.530	0.624	117.7
1.3.3	Citizen and Labour Services	0.970	0.334	0.636	190.3
1.3.4	Legal Services	1.703	0.673	1.030	152.9
1.3.5	Land Services	1.720	1.387	0.332	24.0
1.3.6	Standardization Services	0.003	-	0.003	0.0
1.3.7	Environmental Services	0.864	0.826	0.038	4.5
1.3.8	Other Services	0.206	1.706	(1.501)	-88.0
2	Sale of Goods and Commodities	33.474	23.213	10.261	44.2
2.1	Economic Services	1.665	1.666	(0.001)	-0.1
2.1.1	Sale of Live Stocks	1.056	1.167	(0.111)	-9.5
2.1.2	Sale of Dairy Products	0.568	0.496	0.072	14.5
2.1.3	Other Sales	0.041	0.003	0.038	1265.5
2.2	Miscellaneous Revenue	31.809	21.546	10.263	47.6
D	Capital Revenue from Government Agencies	125.000	50.606	74.394	147.0
1	Capital Receipts	125.000	50.606	74.394	147.0
1.1	Economic Services	125.000	50.606	74.394	147.0

Regional Revenue Statistics FY 2022-2023 - Samtse

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
I	Revenue	1,743.177	1,700.481	42.696	2.5
A	Taxes	1,434.605	1,268.244	166.360	13.1
1	Taxes on Income, Profits and Capital Gains	1,076.019	874.017	202.002	23.1
1.1	Corporate Income Tax	942.278	747.617	194.660	26.0
1.2	Business Income Tax	62.538	60.438	2.100	3.5
1.3	Personal Income Tax	71.203	65.961	5.242	7.9
2	Taxes on Property	16.315	13.093	3.223	24.6
2.1	Recurrent Taxes on immovable property	1.997	2.336	(0.339)	-14.5
2.2	Taxes on Financial and Capital Transactions	14.319	10.757	3.562	33.1
3	Taxes on Goods and Services	266.482	197.105	69.377	35.2
3.1	Sales Tax	220.131	161.435	58.697	36.4
3.1.1	Cement	54.088	18.522	35.566	192.0
3.1.2	Aerated Water	0.715	3.142	(2.427)	-77.3
3.1.3	Hotels & restaurants	0.623	0.254	0.369	145.1
3.1.4	Entertainment Services	1.563	1.499	0.064	4.3
3.1.5	Goods & Commodities	122.774	111.847	10.927	9.8
3.1.6	Petroleum Products	39.651	25.486	14.164	55.6
3.1.7	Fines and penalties	0.718	0.684	0.034	5.0
3.2	Excise	-	0.020	(0.020)	-100.0
3.2.1	Distillery Products	-	0.020	(0.020)	-100.0
3.3	Green Tax	39.719	25.231	14.488	57.4
3.3.1	Fuel	39.717	25.231	14.486	57.4
3.3.2	Fines and penalties	0.002	-	0.002	0.0

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
3.4	Taxes on use of goods and on permission to use goods or perform activities	6.631	10.419	(3.788)	-36.4
3.4.1	Motor Vehicle	6.628	10.402	(3.774)	-36.3
3.4.1.1	Motor Vehicle Registration Fees	0.176	1.154	(0.978)	-84.8
3.4.1.2	Motor Vehicle Renewal Fees	5.414	7.513	(2.099)	-27.9
3.4.1.3	Fines and penalties	1.038	1.734	(0.696)	-40.2
3.4.2	Business and Professional Licenses	0.003	0.018	(0.015)	-83.1
4	Taxes on International Trade and Transactions	2.908	3.041	(0.134)	-4.4
4.1	Customs and Other Import Duties	2.908	3.041	(0.134)	-4.4
4.1.1	Import Duty (Customs Duty)	2.908	3.041	(0.134)	-4.4
5	Other Taxes	72.881	180.988	(108.107)	-59.7
5.1	Royalty	72.881	180.988	(108.107)	-59.7
5.1.1	Tourism	0.465	-	0.465	0.0
5.1.2	Forest Products	1.350	4.888	(3.538)	-72.4
5.1.3	Mines and Minerals	71.066	176.100	(105.034)	-59.6
B	Other Revenue	28.189	65.075	(36.886)	-56.7
1	Property Income	14.484	51.735	(37.251)	-72.0
1.1	Miscellaneous Rent	14.484	51.735	(37.251)	-72.0
2	Social Contributions	13.705	13.339	0.366	2.7
2.1	Health Contribution	13.705	13.339	0.366	2.7
C	Current Revenue from Government Agencies	51.208	63.784	(12.576)	-19.7
1	Administrative Fees & Charges	33.597	45.004	(11.407)	-25.3
1.1	Economic Services	18.086	33.685	(15.600)	-46.3
1.1.1	Agriculture, Live Stock and Forest	10.030	21.036	(11.005)	-52.3
1.1.2	Corporate Services	0.021	0.438	(0.417)	-95.1

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
1.1.3	Geological Services	-	5.200	(5.200)	-100.0
1.1.4	Transportation	7.364	5.986	1.378	23.0
1.1.5	Customs,Excise and National Property	0.050	-	0.050	0.0
1.1.6	Information and Media	0.196	0.252	(0.056)	-22.1
1.1.7	Construction	0.424	0.774	(0.351)	-45.3
1.2	Social Services	5.370	6.993	(1.623)	-23.2
1.2.1	Health Services	3.987	6.690	(2.703)	-40.4
1.2.2	Education Services	1.383	0.301	1.083	360.2
1.2.3	Regulatory Services	-	0.003	(0.003)	-100.0
1.3	General Services	10.141	4.326	5.815	134.4
1.3.1	Immigration Services	6.255	1.578	4.677	296.4
1.3.2	Municipal Services	0.692	0.392	0.299	76.3
1.3.3	Citizen and Labour Services	0.421	0.233	0.189	80.9
1.3.4	Legal Services	1.308	0.691	0.617	89.3
1.3.5	Land Services	0.655	0.688	(0.033)	-4.7
1.3.6	Environmental Services	0.738	0.700	0.037	5.3
1.3.7	Other Services	0.072	0.044	0.029	65.5
2	Sale of Goods and Commodities	17.611	18.780	(1.169)	-6.2
2.1	Economic Services	0.638	3.859	(3.221)	-83.5
2.1.1	Sale of Live Stocks	0.038	1.433	(1.395)	-97.4
2.1.2	Sale of Dairy Products	0.584	2.426	(1.842)	-75.9
2.1.3	Other Sales	0.016	-	0.016	0.0
2.2	Miscellaneous Revenue	16.973	14.920	2.053	13.8
D	Capital Revenue from Government Agencies	229.175	303.378	(74.202)	-24.5
1	Capital Receipts	229.175	303.378	(74.202)	-24.5
1.1	Economic Services	229.175	303.378	(74.202)	-24.5

Regional Revenue Statistics FY 2022-2023 - Gelephu

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
I	Revenue	918.789	885.760	33.029	3.7
A	Taxes	740.398	719.951	20.446	2.8
1	Taxes on Income, Profits and Capital Gains	233.526	200.778	32.748	16.3
1.1	Corporate Income Tax	30.433	26.735	3.698	13.8
1.2	Business Income Tax	99.807	79.402	20.405	25.7
1.3	Personal Income Tax	103.286	94.641	8.646	9.1
2	Taxes on Property	40.360	29.092	11.268	38.7
2.1	Recurrent Taxes on immovable property	0.337	0.140	0.197	141.4
2.2	Taxes on Financial and Capital Transactions	40.023	28.952	11.070	38.2
3	Taxes on Goods and Services	453.089	484.247	(31.158)	-6.4
3.1	Sales Tax	329.631	360.176	(30.545)	-8.5
3.1.1	Beer	0.034	0.109	(0.075)	-68.7
3.1.2	Hotels & restaurants	2.767	1.607	1.160	72.2
3.1.3	Entertainment Services	3.958	4.435	(0.477)	-10.7
3.1.4	Goods & Commodities	225.412	262.969	(37.558)	-14.3
3.1.5	Petroleum Products	97.054	90.239	6.815	7.6
3.1.6	Fines and penalties	0.406	0.817	(0.411)	-50.3
3.2	Green Tax	94.998	86.740	8.258	9.5
3.2.1	Motor Vehicle	0.289	-	0.289	0.0
3.2.2	Fuel	94.709	86.706	8.003	9.2
3.2.3	Fines and penalties	-	0.034	(0.034)	-100.0
3.3	Taxes on use of goods and on permission to use goods or perform activities	28.460	37.331	(8.870)	-23.8
3.3.1	Motor Vehicle	19.993	27.386	(7.393)	-27.0

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
3.3.1.1	Motor Vehicle Registration Fees	14.149	18.000	(3.851)	-21.4
3.3.1.2	Motor Vehicle Renewal Fees	4.567	7.272	(2.705)	-37.2
3.3.1.3	Fines and penalties	1.277	2.114	(0.837)	-39.6
3.3.2	Business and Professional Licenses	8.467	9.944	(1.477)	-14.9
4	Taxes on International Trade and Transactions	0.048	0.018	0.029	161.0
4.1	Customs and Other Import Duties	0.048	0.018	0.029	161.0
4.1.1	Import Duty (Customs Duty)	0.048	0.018	0.029	161.0
5	Other Taxes	13.375	5.816	7.559	130.0
5.1	Royalty	13.375	5.816	7.559	130.0
5.1.1	Tourism	1.368	-	1.368	0.0
5.1.2	Forest Products	11.920	5.783	6.137	106.1
5.1.3	Mines and Minerals	0.087	0.034	0.053	158.5
B	Other Revenue	24.617	24.066	0.552	2.3
1	Social Contributions	24.617	24.066	0.552	2.3
1.1	Health Contribution	24.617	24.066	0.552	2.3
C	Current Revenue from Government Agencies	153.594	141.727	11.868	8.4
1	Administrative Fees & Charges	83.544	70.213	13.331	19.0
1.1	Economic Services	43.292	34.425	8.867	25.8
1.1.1	Agriculture, Live Stock and Forest	18.348	7.438	10.910	146.7
1.1.2	Geological Services	0.009	0.000	0.008	1766.2
1.1.3	Corporate Services	0.002	0.010	(0.008)	-79.3
1.1.4	Transportation	22.128	25.193	(3.065)	-12.2
1.1.5	Customs,Excise and National Property	1.159	0.159	1.000	627.7
1.1.6	Information and Media	0.315	0.357	(0.042)	-11.7

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
1.1.7	Tourism	0.117	0	0.117	0.0
1.1.8	Construction	1.215	1.268	(0.052)	-4.1
1.2	Social Services	16.365	23.981	(7.616)	-31.8
1.2.1	Health Services	7.847	22.427	(14.580)	-65.0
1.2.2	Education Services	8.517	1.554	6.964	448.3
1.3	General Services	23.887	11.808	12.080	102.3
1.3.1	Immigration Services	11.200	4.840	6.361	131.4
1.3.2	Municipal Services	3.539	0.034	3.505	10329.5
1.3.3	Citizen and Labour Services	1.635	0.712	0.923	129.6
1.3.4	Legal Services	2.487	2.378	0.109	4.6
1.3.5	Land Services	2.924	2.377	0.547	23.0
1.3.6	Standardization Services	0.348	0.301	0.046	15.4
1.3.7	Environmental Services	0.715	1.163	(0.448)	-38.5
1.3.8	Other Services	1.040	0.003	1.037	31411.6
2	Sale of Goods and Commodities	70.050	71.514	(1.463)	-2.0
2.1	Economic Services	11.181	17.194	(6.013)	-35.0
2.1.1	Sale of Live Stocks	6.879	8.399	(1.519)	-18.1
2.1.2	Sale of Poultry and Poultry Products	4.104	8.554	(4.450)	-52.0
2.1.3	Sale of Dairy Products	0.096	0.131	(0.035)	-26.9
2.1.4	Sale of Farm Produce	0.042	0.071	(0.029)	-41.2
2.1.5	Other Sales	0.060	0.039	0.021	53.6
2.2	General Services	0.070	0.050	0.020	39.0
2.2.1	Auction of Farm Produced on Government Land	0.070	0.050	0.020	39.0
2.3	Miscellaneous Revenue	58.800	54.270	4.530	8.3
D	Capital Revenue from Government Agencies	0.179	0.016	0.163	1051.7
1	Capital Receipts	0.179	0.016	0.163	1051.7
1.1	Economic Services	0.179	0.016	0.163	1051.7

Regional Revenue Statistics FY 2022-2023 - Bumthang

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
I	Revenue	6,052.273	5,990.392	61.881	1.0
A	Taxes	1,534.632	1,543.365	(8.733)	(0.6)
1	Taxes on Income, Profits and Capital Gains	123.274	102.569	20.705	20.2
1.1	Corporate Income Tax	30.087	35.944	(5.857)	(16.3)
1.2	Business Income Tax	41.489	26.643	14.846	55.7
1.3	Personal Income Tax	51.698	39.982	11.716	29.3
2	Taxes on Property	8.567	7.938	0.630	7.9
2.1	Recurrent Taxes on immovable property	0.118	0.054	0.064	117.1
2.2	Taxes on Financial and Capital Transactions	8.449	7.883	0.566	7.2
3	Taxes on Goods and Services	25.003	25.434	(0.431)	(1.7)
3.1	Sales Tax	12.023	8.713	3.310	38.0
3.1.1	Beer	1.963	1.248	0.715	57.3
3.1.2	Hotels & restaurants	7.555	4.402	3.153	71.6
3.1.3	Entertainment Services	1.915	2.913	(0.997)	(34.2)
3.1.4	Goods & Commodities	0.076	-	0.076	-
3.1.5	Fines and penalties	0.513	0.150	0.363	241.6
3.2	Excise	0.047	0.064	(0.018)	(27.2)
3.2.1	Domestic	0.047	0.064	(0.018)	(27.2)
3.3	Taxes on use of goods and on permission to use goods or perform activities	12.933	16.656	(3.723)	(22.4)
3.3.1	Motor Vehicle	12.823	16.026	(3.204)	(20.0)
3.3.1.1	Motor Vehicle Registration Fees	0.212	0.549	(0.337)	(61.4)
3.3.1.2	Motor Vehicle Renewal Fees	10.756	12.756	(2.000)	(15.7)

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
3.3.1.3	Fines and penalties	1.855	2.721	(0.867)	(31.8)
3.3.2	Business and Professional Licenses	0.111	0.630	(0.520)	(82.5)
4	Taxes on International Trade and Transactions	0.041	-	0.041	-
4.1	Customs and Other Import Duties	0.041	-	0.041	-
4.1.1	Import Duty (Customs Duty)	0.041	-	0.041	-
5	Other Taxes	1,377.746	1,407.424	(29.678)	(2.1)
5.1	Royalty	1,377.746	1,407.424	(29.678)	(2.1)
5.1.1	Forest Products	15.985	14.781	1.204	8.1
5.1.2	Mines and Minerals	0.074	0.132	(0.058)	(43.8)
5.1.3	Hydro Power	1,361.646	1,392.511	(30.865)	(2.2)
5.1.4	Other Royalty	0.041	-	0.041	-
B	Other Revenue	4,476.277	4,416.815	59.463	1.3
1	Property Income	4,464.404	4,403.697	60.706	1.4
1.1	Withdrawals from income of quasi-corporations	4,464.395	4,403.653	60.743	1.4
1.1.1	Net Profit Transfers	4,464.395	4,403.653	60.743	1.4
1.1.1.1	Mangdechhu Hydroelectric Project Authority	4,464.395	4,403.653	60.743	1.4
1.2	Miscellaneous Rent	0.008	0.045	(0.037)	(81.6)
2	Social Contributions	11.874	13.117	(1.244)	(9.5)
2.1	Health Contribution	11.874	13.117	(1.244)	(9.5)
C	Current Revenue from Government Agencies	41.364	30.213	11.151	36.9
1	Administrative Fees & Charges	12.773	12.721	0.052	0.4
1.1	Economic Services	6.716	6.608	0.108	1.6
1.1.1	Agriculture, Live Stock and Forest	3.161	2.217	0.943	42.5
1.1.2	Transportation	2.690	3.359	(0.669)	(19.9)

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
1.1.3	Customs,Excise and National Property	0.511	0.621	(0.111)	(17.8)
1.1.4	Information and Media	0.173	0.292	(0.120)	(40.9)
1.1.5	Tourism	0.001	0	0.001	-
1.1.6	Construction	0.181	0.118	0.063	53.4
1.2	Social Services	3.521	3.111	0.411	13.2
1.2.1	Health Services	0.308	0.252	0.056	22.1
1.2.2	Education Services	3.213	2.859	0.355	12.4
1.3	General Services	2.536	3.003	(0.467)	(15.5)
1.3.1	Immigration Services	0.000	-	0.000	-
1.3.2	Municipal Services	0.141	0.110	0.031	28.2
1.3.3	Citizen and Labour Services	0.680	0.199	0.482	242.5
1.3.4	Legal Services	1.066	1.594	(0.528)	(33.1)
1.3.5	Land Services	0.322	0.592	(0.270)	(45.6)
1.3.6	Environmental Services	0.255	0.374	(0.119)	(31.7)
1.3.7	Other Services	0.072	0.136	(0.064)	(46.9)
2	Sale of Goods and Commodities	28.590	17.491	11.099	63.5
1	Economic Services	0.080	0.103	(0.023)	(22.0)
1.1	Sale of Live Stocks	0.080	0.099	(0.019)	(19.0)
1.2	Other sale	-	0.004	(0.004)	(100.0)
2	Miscellaneous Revenue	28.510	17.389	11.122	64.0

Regional Revenue Statistics FY 2022-2023 - Mongar

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
I	Revenue	408.258	356.981	51.277	14.4
A	Taxes	289.046	250.366	38.680	15.4
1	Taxes on Income, Profits and Capital Gains	259.301	198.658	60.643	30.5
1.1	Corporate Income Tax	46.083	24.050	22.033	91.6
1.2	Business Income Tax	88.933	62.169	26.764	43.1
1.3	Personal Income Tax	124.286	112.439	11.846	10.5
2	Taxes on Property	4.671	7.984	(3.314)	-41.5
2.1	Recurrent Taxes on immovable property	0.596	0.636	(0.040)	-6.3
2.2	Taxes on Financial and Capital Transactions	4.074	7.348	(3.274)	-44.6
3	Taxes on Goods and Services	21.319	37.340	(16.021)	-42.9
3.1	Sales Tax	5.548	4.836	0.712	14.7
3.1.1	Hotels & restaurants	2.420	1.784	0.636	35.7
3.1.2	Entertainment Services	2.662	2.761	(0.100)	-3.6
3.1.3	Goods & Commodities	0.224	0.078	0.145	185.7
3.1.4	Fines and penalties	0.243	0.212	0.030	14.1
3.2	Green Tax	-	0.121	(0.121)	-100.0
3.2.1	Motor Vehicle	-	0.060	(0.060)	-100.0
3.2.2	Fines & Penalties	-	0.061	(0.061)	-100.0
3.3	Taxes on use of goods and on permission to use goods or perform activities	15.771	32.383	(16.612)	-51.3
3.3.1	Motor Vehicle	12.158	26.408	(14.250)	-54.0
3.3.1.1	Motor Vehicle Registration Fees	0.181	1.167	(0.986)	-84.5
3.3.1.2	Motor Vehicle Renewal Fees	10.107	21.241	(11.133)	-52.4

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
3.3.1.3	Fines and penalties	1.869	4.001	(2.131)	-53.3
3.3.2	Business and Professional Licenses	3.613	5.975	(2.361)	-39.5
4	Other Taxes	3.755	6.384	(2.629)	-41.2
4.1	Royalty	3.755	6.384	(2.629)	-41.2
4.1.1	Forest Products	3.614	6.157	(2.543)	-41.3
4.1.2	Mines and Minerals	0.141	0.227	(0.086)	-37.9
B	Other Revenue	28.184	27.653	0.531	1.9
1	Property Income	0.042	0.041	0.001	1.3
1.1	Miscellaneous Rent	0.042	0.041	0.001	1.3
2	Social Contributions	28.142	27.612	0.531	1.9
2.1	Health Contribution	28.142	27.612	0.531	1.9
C	Current Revenue from Government Agencies	91.028	78.962	12.066	15.3
1	Administrative Fees & Charges	25.711	18.936	6.775	35.8
1.1	Economic Services	8.888	8.908	(0.020)	-0.2
1.1.1	Agriculture, Live Stock and Forest	2.457	2.740	(0.283)	-10.3
1.1.2	Corporate Services	0.068	0.159	(0.092)	-57.5
1.1.3	Transportation	3.117	5.166	(2.049)	-39.7
1.1.4	Customs,Excise and National Property	2.308	0.014	2.294	16711.6
1.1.5	Information and Media	0.237	0.264	(0.026)	-10.0
1.1.6	Tourism	0.024	-	0.024	0.0
1.1.7	Construction	0.677	0.566	0.112	19.8
1.2	Social Services	8.830	2.261	6.570	290.6
1.2.1	Health Services	0.681	0.472	0.210	44.5
1.2.2	Education Services	8.149	1.789	6.360	355.5
1.3	General Services	7.993	7.767	0.226	2.9
1.3.1	Municipal Services	0.612	0.758	(0.146)	-19.2
1.3.2	Immigration Services	-	(0.002)	0.002	-100.0

Ac. Code	Source of Revenue	Gross		Collection compared to FY2021-22	
		FY2022-23	FY2021-22	Nu.	%
1.3.3	Citizen and Labour Services	0.833	0.662	0.171	25.8
1.3.4	Legal Services	3.994	2.587	1.407	54.4
1.3.5	Land Services	1.007	2.679	(1.672)	-62.4
1.3.6	Environmental Services	1.000	1.023	(0.023)	-2.2
1.3.7	Other Services	0.546	0.060	0.486	810.0
2	Sale of Goods and Commodities	65.316	60.026	5.290	8.8
2.1	Economic Services	7.583	9.577	(1.994)	-20.8
2.1.1	Sale of Live Stocks	3.607	3.012	0.595	19.8
2.1.2	Sale of Poultry and Poultry Products	3.611	6.299	(2.688)	-42.7
2.1.3	Sale of Dairy Products	0.274	0.215	0.059	27.5
2.1.4	Sale of Farm Produce	0.090	0.040	0.050	123.9
2.1.5	Other Sales	-	0.010	(0.010)	-100.0
2.2	Miscellaneous Revenue	57.733	50.449	7.284	14.4

Annexure III

Summary of National Revenue

FY 2022-2023

Nu.in millions			
Source of Revenue	Gross	Refund	Net
Revenue	45,825.700	950.816	44,874.885
A Taxes	32,100.981	613.750	31,487.231
1 Taxes on Income, Profits and Capital Gains	15,009.523	364.921	14,644.602
1.1 Corporate Income Tax	10,639.518	151.642	10,487.876
1.2 Business Income Tax	1,732.292	19.315	1,712.976
1.3 Personal Income Tax	2,637.713	193.964	2,443.749
2 Taxes on Property	163.631	0.232	163.400
2.1 Recurrent Taxes on immovable property (Dzongkhag Municipality)	4.271	-	4.271
2.2 SEZ/Protected Area/Special Area	0.651	-	0.651
2.3 Taxes on Capital Transactions	158.709	0.232	158.478
3 Taxes on Goods and Services	9,351.589	198.606	9,152.983
3.1 Sales Tax	7,345.103	197.963	7,147.140
3.2 Excise	574.817	-	574.817
3.3 Green Tax	900.950	0.406	900.544
3.4 Taxes on use of goods and on permission to use goods or perform activities	530.719	0.237	530.482
4 Taxes on International Trade and Transactions	835.871	48.794	787.077
4.1 Customs and Other Import Duties	835.871	48.794	787.077
5 Other Taxes	6,740.368	1.197	6,739.170
5.1 Passenger Service Charge	63.307	-	63.307
5.2 Duties	16.295	-	16.295
5.3 Royalty	6,660.766	1.197	6,659.569

Nu.in millions			
Source of Revenue	Gross	Refund	Net
B Other Revenue	11,795.677	320.207	11,475.470
1 Property Income	11,485.937	-	11,485.937
1.1 Interest receipt from corporations	2,528.968	-	2,528.968
1.2 Dividend	3,529.000	-	3,529.000
1.3 Withdrawals from income of quasi-corporations	5,274.944	-	5,274.944
1.4 Miscellaneous Rent	153.025	-	153.025
2 Social Contributions	309.740	320.207	(10.467)
C Current Revenue from Government Agencies	1,500.989	16.104	1,484.884
1 Administrative Fees & Charges	1,042.211	0.752	1,041.459
1.1 Economic Services	600.728	0.409	600.319
1.2 Social Services	138.428	0.252	138.176
1.3 General Services	303.056	0.091	302.964
2 Sale of Goods and Commodities	458.777	15.352	443.426
2.1 Economic Services	45.684	-	45.684
2.2 General Services	0.631	-	0.631
2.3 Miscellaneous Revenue	412.463	15.352	397.111
D Capital Revenue from Government Agencies	428.053	0.754	427.299
1 Capital Receipts	428.053	0.754	427.299
1.1 Economic Services	428.053	0.754	427.299

Complied and Reported by

Revenue Accounts and Audit Division
Department of Revenue and Customs
Ministry of Finance

DesignLayoutandPrinting@Kuensel