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Department of Revenue and Customs
Ministry of Finance
Royal Government of Bhutan

BHUTAN
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DRC/CUS&EXC/ENF/02/2025-2026/ 624

Date: 14.10.2025

NOTIFICATION

The Department of Revenue & Customs hereby notifies all Importers & Traders that, in **accordance with the Customs Act of Bhutan 2017**, the Country of Origin of all goods imported into Bhutan must be correctly declared to ensure proper taxation.

1. **Goods Imported from India:**
   - Under the Bilateral Trade Agreement between Bhutan and India, goods of Indian origin imported in the country shall be eligible for exemption from payment of Customs Duty.
   - Importers must ensure that such goods are genuinely manufactured or produced in India and meet the prescribed criteria for Indian origin.

2. **Goods of Third-Country Origin Imported from India:**
   - Goods originating from countries other than India, if imported from India, shall not be treated as Indian Origin Goods.
   - Such goods shall be subject to payment of Customs Duty.

3. **Declaration and Compliance Requirements:**
   - Importers are advised to exercise due diligence in verifying the country of origin before placing orders with the Supplier in India.
   - It is mandatory to declare the correct Country of Origin at the time of Customs Clearance.
   - Failure to make an accurate declaration, or any act of misdeclaration, shall attract the provisions of Section 143 of the Customs Act of Bhutan 2017, ***"which stipulates that the offender shall be liable to pay a fine equivalent to 50% of the value of goods evaded, in addition to the applicable Customs Duty."***

The Department urges all importers to strictly comply with this requirement to avoid delays, penalties, or legal consequences.

For further information or clarification, please contact the nearest Regional Revenue & Customs Office.

Director General

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