



Guideline for the GST Registration of Non-Resident Persons under GST- Simplified Process

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Abbreviation and Acronym

BIRMS	Bhutan Integrated Revenue Management System
BITS	Bhutan Integrated Taxation System
DRC	Department of Revenue and Customs
GST	Goods and Services Tax
RRCO	Regional Revenue and Customs Office

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1. Purpose

This Standard Operating Procedure outlines the simplified process for registration of non-resident persons under the Goods and Services Tax (GST) framework in accordance with the GST Act, Rules and Regulations of Bhutan.

2. Scope

This procedure applies to all non-resident individuals, entities, or digital services providers who are required or eligible to obtain GST registration in Bhutan under the simplified registration provision provided by the Department of Revenue and Customs (DRC).

3. Registration Process

Step 3.1: Eligibility Verification

3.1.1 Review Eligibility Conditions

The non-resident person shall thoroughly review the GST Act, Rules and Regulations to determine whether they fall under the category requiring or permitting registration under the simplified process.

Key Actions:

- Review the prescribed eligibility criteria in the GST legislation
- Assess whether the simplified registration process applies

3.1.2 Confirm Compliance

Only non-resident persons who meet the prescribed criteria as per Rule 129 to 131 may proceed with the simplified registration application. Applicants must confirm they satisfy all eligibility conditions before submitting an application.

Step 4.1 Application for Registration

4.1.1 Opting for Registration

Upon confirming eligibility, the non-resident person may apply for GST registration using the simplified non-resident registration form developed and issued by the Department of Revenue and Customs (DRC). The registration form is available on www.drc.gov.bt

4.1.2 Submission of Application

The completed registration form must be submitted to the relevant Regional Revenue and Customs Office (RRCO) in the jurisdiction where the non-resident intends to register for GST purposes.

4.1.3 Completeness of Information

Applicants must ensure that:

- All mandatory fields in the registration form are filled accurately
- All required supporting documents are provided
- Information provided is truthful, complete, and verifiable

Important Notices:

- Incomplete submissions may result in processing delays or application rejection
- Inaccurate information may lead to rejection and potential penalties

Step 5.1 Review and Verification by DRC

5.1.1 Review Timeline

The respective RRCO shall review and verify the submitted application within **15 days** from the date of receipt of a complete application.

5.1.2 Verification Process

During the review period, the RRCO will:

- Verify the accuracy and completeness of information provided
- Assess compliance with eligibility criteria
- Review supporting documentation
- Conduct any necessary background checks

5.1.3 Grounds for Rejection

Applications will be rejected under the following circumstances:

- Provision of misleading, incorrect, or incomplete information
- Failure to meet prescribed eligibility criteria
- Non-submission of required supporting documents

5.1.4 Fraud and Penalties

In cases involving potential fraud, material misrepresentation, or deliberate falsification of information:

- The application will be summarily rejected
- The DRC may initiate **administrative penalties** as per GST regulation
- Offence proceedings may be commenced under applicable laws
- Legal action may be pursued for serious violations

Step 6.1 Approval and Issuance of Taxpayer Number

6.1.1 Issuance of TPN

Upon successful verification and approval of the application, the non-resident applicant will receive:

- A new Taxpayer Number (TPN)
- Details of their GST obligations and responsibilities
- Official confirmation letter

6.1.2 Mode of Communication

The confirmation letter and TPN will be sent via email to the address provided in the registration form within the stipulated processing timeframe.

Timeline: Within 15 days of receipt of complete application

Action Required: Applicants must regularly monitor the email address provided in their application for updates and official communication.

Step 7.1 Activation in Bhutan Integrated Taxation System

7.1.1 Create Web User Account

After receiving the TPN and confirmation letter, the nonresident taxpayer must create a web user account in online BITS portal (www.bits.systems.gov.bt) to be able to comply with the GST return filing and payment requirements.

7.1.2 Linking the TPN

The taxpayer must link or connect their newly issued TPN to BITS. This step is mandatory to:

- Access taxpayer services
- Enable online filing and payment of taxes
- View tax obligations and compliance status
- Receive official notices and communications

Step 8.1 Selecting Tax Intermediary/Representative for Nonresident taxpayers (Optional)

8.1.1 Choosing a Tax Intermediary

Nonresident taxpayers have the option to appoint a tax intermediary/representative based on your convenience and requirements: The tax intermediary/representative may be located inside or outside of Bhutan

Process

- Login to Online BITS portal
- Click on “Profile” and select “tax intermediary” from dropdown list
- Choose your selected tax intermediary

Important Note: DRC strongly encourages nonresident taxpayers to establish a formal agreement or Memorandum of Understanding (MoU) with their selected tax intermediary to clearly define roles, responsibilities, and terms of agreement. The DRC shall not be held liable for any disputes, disagreements, or issues that may arise between the taxpayer and your intermediary.