



DRC/TAX/M&E/NOT/2025/1046

29th December, 2025

NOTIFICATION

Subject: Tax Filing for Income Year 2025

This is to notify all the taxpayers that the submission of tax returns for Personal Income Tax (PIT), Business Income Tax (BIT), Corporate Income Tax (CIT) and Exempted Organizations (EOs) for Income Year 2025 shall start from 1st January 2026. The filing period is as follows:

1. PIT: 1st January to 28th February 2026
2. BIT, CIT & EOs: 1st January to 31st March 2026

Please note that taxpayers should file their tax return irrespective of their business operational status.

Filing after the due date shall attract a late filing penalty of Nu. 100 per day and penal interest of 24% p.a. on tax payable. Tax filing after 3 months from the above due dates shall attract non filing penalty as per section 31, Chapter 5, General Provisions of the Income Tax Act of the Kingdom of Bhutan, 2001

The income tax exemption for small and micro businesses located in rural areas ceased on 31 December 2024, in accordance with the Fiscal Incentives Act of Bhutan 2021. Accordingly, such businesses are liable to income tax from Income Year 2025 onwards.

Tax returns must be filed online through the RAMIS portal on the DRC website at <https://www.drc.gov.bt/>. To reset login passwords, users can click the "Forgot Password" button, as long as the registered mobile number or email id is active. Taxpayers are advised to update their registration details before filing to ensure efficient service delivery.

For BIT payers who do not maintain books of accounts, you must file your tax returns through BIT Estimated Tax App (BETA) which can be downloaded from IOS App Store and Google Play Store. If you face any difficulties in navigating through the BETA, please visit our website for video tutorials or visit the registered RRCO.

All taxpayers are also requested to take note of the following key information while availing RAMIS services:

1. Use "TPN Search" in the web portal to track your TPN if you don't remember your TPN,
2. Use "Register Taxpayer" button in the web portal to apply for new TPN,
3. Ensure to Attach and save the Annexures before proceeding with submission of tax return and registration,



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4. Taxpayer must check the filing status which will be shown as “system filed/filing complete” to avoid penalties unnecessarily,
 5. You can pay your taxes using MBoB, MPay, BDBLepay, Tpay and over the counter in all RRCOs and banks. Remember to use the Deposit Voucher Number while making the payment, and
 6. Remember to switch your profile if you need to file a BIT return online.

For further clarification, call Toll Free number at 3999 or phone no. 02-328391 or the concerned RRCO where you are registered as a taxpayer.

Director General
Department of Revenue & Customs

Copy to:

1. PS to Hon'ble Finance Minister for kind information,
2. PA to Dasho Secretary, MOF for kind information,
3. Regional Director, RRCO Thimphu, Paro, Phuentsholing, Samtse, Gelephu, S/Jongkhar, Mongar and Bumthang for information,
4. President, BCCI for kind information.