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Ministry of Finance  
Royal Government of Bhutan

MoF/DRC/GST rules//2005-26/475

31<sup>st</sup> December 2025

### Notification

In exercise of the powers conferred under the Goods and Services Tax Act, the Ministry of Finance hereby issues the following notification:

- 1. Amendment to Rule 185(7) and 190(6):** The provision stating that “*the applicable currency conversion rate shall be the prevailing rate at the end of the relevant tax period*” had already been removed in an earlier version of the GST Rules 2026 uploaded on the Department and Ministry websites. While this removal was correctly reflected in Rule 185(7) in the printed Rules, the same provision was inadvertently retained in Rule 190(6) uploaded on the websites.

The present amendment therefore seeks to correct this inconsistency by deleting Rule 190(6), thereby aligning the Rules with the earlier approved version.

- 2. Reason for Amendment:**

This amendment has been introduced upon recognizing that the existing provision may give rise to operational challenges. Accordingly, the amendment has been made to ensure clarity and facilitate smoother implementation.

- 3. Publication of Updated Rules:**

The updated Goods and Services Tax Rules 2026, incorporating the above amendment, have been duly uploaded on the official websites of the Ministry of Finance and the Department of Revenue and Customs for public access.

All concerned stakeholders are advised to take note of this amendment and refer to the updated GST Rules as published.

  
(Secretary)