



DRC/GST/50/2026/430

June 26, 2026

### ADDENDUM TO PUBLIC NOTIFICATION

**Subject: Addendum to the Public Notification dated 25 June 2026 on the Implementation of the GST Act of Bhutan 2020 [as amended by the GST (Amendment) Act of Bhutan 2026.]**

#### 1. Reference

This Addendum is issued with reference to, and forms part of, the Public Notification dated 25 June 2026 concerning the exemption of fresh butter, additional categories of rice, additional categories of cooking oils, and automatic wheelchairs ("the Exempted Items") under Schedule IV(C) of the GST Act of Bhutan 2020.

#### 2. Purpose

This Addendum is issued to clarify the "Effective Date" stated in paragraph 2 of the said Notification and its relationship to the commencement of the GST (Amendment) Act of Bhutan 2026.

#### 3. Clarification on the Effective Date

The commencement date of the GST (Amendment) Act of Bhutan 2026 is 18/05/2026. The Effective Date of midnight, 25/06/2026 specified in the Notification refers solely to the date from which GST shall cease to be charged or collected on the Exempted Items at the port of entry (import stage) and at the point of sale (domestic supply).

Accordingly, the exemption on the Exempted Items is deemed to have legally commenced on 18/05/2026. The Effective Date of 25/06/2026 is the operational date for ceasing the charge and collection of GST and does not alter, postpone, or override the legal commencement of the exemption.

#### 4. Consequential Effect on Input Tax Credit

This clarification is consistent with paragraph 4(c) of the Notification. As the exemption commences from 18/05/2026, GST paid on imports and purchases of the Exempted Items made on or after 18/05/2026 remain eligible for Input Tax Credit (ITC) adjustment at the time of monthly return filing and the benefit of the exemption shall be passed on to consumers accordingly.

#### 5. Other Provisions

All other contents of the Public Notification dated 25 June 2026 remain unchanged and in full force.

Director General