



ལྷ རྣམ་ལྷན་འབྲུག་གཞུང་། རྣམ་ལྷན་ལྷན་ཁག།

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

DRC/STD/GST/50/2026/429

June 25, 2026

## PUBLIC NOTIFICATION

**Subject: Implementation of GST Act of Bhutan 2020 [as amended by GST (Amendment) Act of Bhutan 2026.]**

### 1. Background

Following the GST (Amendment) Act of Bhutan 2026, the following goods have been added to the list of exempted supplies under Schedule IV(C) of the GST Act of Bhutan 2020:

- Fresh butter;
- Additional categories of rice;
- Additional categories of cooking oils; and
- Automatic wheelchairs.

(collectively, “the Exempted Items”), the details of Schedule IV (C) is attached with this notification.

### 2. Effective Date

The exemption on the Exempted Items shall take effect from the **midnight of 25/06/2026**.

### 3. Import-Stage Exemption

GST at the port of entry shall cease to apply to imports of the Exempted Items.

### 4. Instructions to GST-Registered Businesses

All GST-registered businesses dealing in the Exempted Items shall:

- (a) immediately cease charging GST on domestic supplies of the Exempted Items;
- (b) update the invoicing systems, point-of-sale systems, accounting software, product classifications and pricing structures accordingly; and
- (c) for GST already paid on imports and purchases of the Exempted Items made on or after 18/05/2026, Input Tax Credit (ITC) adjustment will be provided at the time of monthly return filing. Therefore, GST registered businesses are advised to ensure that the benefit of exemption is passed on to the consumers.

### 5. Compliance and Penalties

Any GST registered business that continues to impose GST on Exempted Items from the midnight of 25/06/2026 shall be liable for penalty as per provisions of the GST Act of Bhutan 2020 and the amendment thereof.



ལྷ རྣམ་ལུན་འབྲུག་གཞུང་། དངུལ་རྩིས་ལྷན་ཁག།  
Ministry of Finance  
Royal Government of Bhutan  
Department of Revenue and Customs

---

For any clarification, the GST-registered businesses and the general public may contact the Department of Revenue and Customs or the nearest Regional Revenue and Customs Office (RRCO).

**Director General**  
Department of Revenue and Customs

In the Goods and Services Tax Act of Bhutan 2020, herein after referred to as the Act, Schedule IV C<sup>1</sup> - Other Exemptions, is amended as:

<b>BTC Code</b>	<b>Commodity Description</b>
<b>04.05</b>	<b>Butter and other fats and oils derived from milk; dairy spreads.</b>
0405.10.10	- - Butter, fresh
<b>10.06</b>	<b>Rice.</b>
<b>1006.20</b>	<b>- HUSKED (BROWN) RICE:</b>
1006.20.10	- - - HUSKED (BROWN) RICE
1006.20.20	- - - RED RICE (YEECHUM)
1006.30.00	-Semi-milled or wholly milled rice, whether or not polished or glazed
<b>15.07</b>	<b>SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>
1507.90.00	- OTHER
<b>15.08</b>	<b>GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>
1508.90.00	- OTHER
<b>15.09</b>	<b>OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>
1509.20.00	- EXTRA VIRGIN OLIVE OIL
1509.30.00	- VIRGIN OLIVE OIL
1509.40.00	- OTHER VIRGIN OLIVE OILS
1509.90.00	- OTHER
<b>15.10</b>	<b>OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE</b>

<sup>1</sup> As amended by Goods and Services Tax (Amendment) Act of Bhutan 2025

	<b>OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09.</b>
1510.90.00	- OTHER
<b>15.11</b>	<b>PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>
1511.90	- OTHER:
1511.90.10	- - - REFINED BLEACHED DEODORISED PALM OIL
1511.90.20	- - - REFINED BLEACHED DEODORISED PALMOLEIN
1511.90.90	- - - OTHER
<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>
1512.19.00	- - Other
	- COTTON-SEED OIL AND ITS FRACTIONS:
1512.29.00	- - OTHER
<b>15.13</b>	<b>COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>
	- COCONUT (COPRA) OIL AND ITS FRACTIONS
1513.19.00	- -OTHER
	- PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF
1513.29.00	- - OTHER
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>
	- LOW ERUCIC ACID RAPE OR COLZA OIL AND ITS FRACTIONS:
1514.19.00	- - Other
	- OTHER:

1514.99.00	-- OTHER
<b>15.15</b>	<b>OTHER FIXED VEGETABLE OR MICROBIAL FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTION WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>
	- LINSEED OIL AND ITS FRACTIONS:
1515.19.00	-- OTHER
	- MAIZE (CORN) OIL AND ITS FRACTIONS:
1515.29.00	-- OTHER
1515.50.00	- SESAME OIL AND ITS FRACTIONS
1515.90.00	- OTHER
<b>15.16</b>	<b>ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.</b>
1516.20.00	- VEGETABLE FATS AND OILS AND THEIR FRACTIONS
<b>25.01</b>	<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.:
2501.00.10	---Common salt (iodized)
2501.00.20	--- Common salt (non-iodized)
2501.00.30	--- Rock salt
2501.00.90	---Other
<b>87.13</b>	<b>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.</b>
8713.10.00	- not mechanically propelled

8713.90.00	- OTHER
<b>96.19</b>	<b>Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.</b>
9619.00.00	- Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.