དཔལ་ལྡན་འབྲུག་གཞུང་། དངུལ་རྩིས་ལྷན་ཁག།
Ministry of Finance
Royal Government of Bhutan
Department of Revenue and Customs

DRC/TAX-M&E/NOTIFICATION-01/226 **Date: 29th, July 2026**

Notification on Prepayment of Taxes for the Income Year 2026

The Department of Revenue & Customs hereby notifies all entities, including individual businesses not subject to presumptive taxation, Non-Resident taxpayers conducting business through Permanent Establishment (PE) in Bhutan, and Non-Resident Service Providers (NRSPs) with a Significant Economic Presence (SEP) in Bhutan, are required to prepay their income tax for the Income Year 2026 to the concerned Regional Revenue & Customs Office (RRCO) on or before 31st August, 2026. This is in accordance with Sections 285 to 289 of the Income Tax Act of Bhutan 2025.

Non-Resident taxpayers are required to register separately in our System RAMIS as Corporate Income Tax (CIT) payers and obtain a distinct TPN for income tax purposes since existing GST TPN issued through the new system BITS cannot currently be used for income tax purposes. Currently, GST and Income Tax operate on separate system.

Non-Resident taxpayers are advised to adhere to the procedures outlined below.

1. Permanent Establishment (PE): Upon successful registration in RAMIS, access the 'Half-Yearly Return Filing' section under 'Return and Assessment' to prepay your income tax.
2. NRSPs with Significant Economic Presence (SEP): Use the company registration certificate or business license issued by the relevant authority in your jurisdiction during the registration process. For the prepayment of income tax, the payment must be made to the Department's Foreign Currency (FC) Account at the bank, based on the tax amount derived from the company's half-year books of accounts. For FC account details and for further clarification, please contact the Department at cdekar@drc.gov.bt and sangaywangmo@drc.gov.bt.

All concerned taxpayers are urged to comply with the above requirements within the stipulated timeframe to avoid any procedural delays or penalties. If you face any issue in the process, you may contact the respective RRCO or reach out to our Taxpayer Service team at 02-328391 or 02-333771.

Director General