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Department of Revenue and Customs | Ministry of Finance

REVENUE MANUAL

2019



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Vision

Contribute to nation building through the development of an effective revenue system.

Mission

To ensure that the Tax and Customs administration has the capacity to collect taxes efficiently and effectively at minimum cost through impartial and consistent enforcement of regulations, and to provide a convenient and honest service to the taxpayers.

FOREWORD

The comprehensive Revenue Manual and Guideline is crucial for standardization of revenue accounting, auditing and refund procedures across the regional offices, and to facilitate effective and efficient mobilization of domestic revenue.

Therefore, the department has taken initiative to revise Revenue Accounting Manual 2004, since it was essential to develop a comprehensive Revenue Manual to manage the impact of change in the system with the introduction of RAMIS.

The Revenue Manual 2019 prescribes standard procedures not only for proper accounting of government revenue but also covers auditing and refund processes. It would serve as a guideline for uniform application of procedures across all regional offices, thereby ensuring transparency, accountability and efficiency. In particular, the manual primarily serves following objectives:

- a) To ensure proper accounting of national revenue.
- b) To expedite refund process and procedures for both tax and non-tax revenue.
- c) To ensure effective monitoring system.
- d) To avoid misuse/misappropriation of revenue through effective auditing procedures.
- e) Assist in uniform planning, executing and reporting of revenue audits.
- f) Serve as a guideline for new revenue officials.

This initiative is not only aimed towards safeguarding scarce government revenue through improved monitoring and audit methodologies, but also intended to improve our services to taxpayers with convenient taxpaying options and facilitating timely refund.

The Manual has been designed and compiled to provide officials with reference guide in order to resolve problems and anomalies faced by officials in the field and to limit risks and curb errors. Further, efforts have been made to give clarity wherever possible and make it user-friendly.

The Manual has been solely drafted by in-house experienced professionals and I would like to acknowledge and express sincere appreciation for their effort and dedication. It is also of a paramount contribution in promoting integrity and accountability in the system.



(Wangchuk Thayey)
Director General

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INTRODUCTION

Background

The department is entrusted with a mandate to mobilize domestic revenue. Therefore, the collection and monitoring of both tax and non-tax revenue to finance the government expenditure is a significant responsibility entrusted upon the department.

The department has been fully achieving its constitutional mandate of financing government recurrent expenditure through the domestic revenue. It further commits to continuously strive to contribute to nation building and to the national vision of Gross National Happiness through enhanced and fairer revenue mobilization & effective administration, while maintaining taxpayer's confidence in the system.

The Department accords highest priority to ensure effective and efficient collection and accounting of domestic revenue. Therefore, it has been vital to revise the Revenue Accounting Manual 2004 and to develop comprehensive manual to prescribe standard procedures for revenue accounting, refunding and auditing system. Since with the introduction of RAMIS in 2015, the centralized royal government revenue (RGR) account was introduced replacing about 460 RGR's across the nation and the revenue accounting process and procedures underwent significant changes:

- Reconciliation of accounts has been centralized and done by DRC on a daily basis
- Payment of refund has been centralized and refunds transferred directly to the bank account
- Refund verification process has been decentralized
- Facilitated Online filing
- Facilitated online payment & payment at banks
- Facilitated payment through MBoB/MPAY with integration of RAMIS with the G2C service system
- Introduced revenue chart of account as per GFSM, IMF
- RMR numbering system centralized
- Real-time data was made available

The Revenue Manual 2019 has been formulated to manage the impact of change in the system and to ensure uniform application of procedures for accounting, auditing and refund of revenue. It is aimed to serve as a guide to limit risks, curb errors and facilitate efficient public service delivery. However, officials shall not confine to the guidelines in exercising their professional judgment and uncertainty when assessing the revenue collection and deposit and verifying the applicability of refund.

Objectives

The key objectives of the manual are:

- a) To streamline and ensure uniform application of the procedures and provide guidelines for Revenue Accounting, Auditing and Refund of national revenue
- b) To ensure effective and efficient mobilization of domestic revenues in line with the laws and regulations
- c) To ensure an effective monitoring system and to avoid the misuse/misappropriation of revenue
- d) To ensure effective and efficient auditing of revenue collecting agencies
- e) To ensure accurate compilation and reporting of national revenue for evidence-based policy formulation
- f) To enhance taxpayer services and timely refund and to build tax payer's trust in the system

Legislation

The department derives its core mandate from the Constitution of the kingdom of Bhutan and the Public Finance Act of Bhutan, besides, the Income Tax Act; Customs Act, Sales Tax, Customs and Excise Act of the Kingdom of Bhutan. The specific relevant sections of the Act are listed below as it provides legal basis for the Manual.

The Constitution of the Kingdom of Bhutan

Article 14, section 6 of the constitution states that the Government shall ensure that the cost of recurrent expenditures is met from internal resources of the country.

Public Finance Act of Bhutan 2007 & amendments thereof 2012 (PFA)

Chapter VI, Section 110 (a) of PFA states “all money of revenue nature shall be deposited into the Government Revenue Account. Refund of any tax or levy or any other refunds approved by the Ministry of Finance shall be made from this account”.

Income Tax Act of the Kingdom of Bhutan 2001 and amendments thereof

Chapter 3, Section 9.1 of the Act states “the department shall be responsible for the collection of taxes in accordance with the provisions of this Act”.

Further, the section 23 states “prepaid taxes in excess of final tax shall be refunded provided there is no outstanding debt due to the government”.

The Customs Act of Bhutan 2017

Chapter 15, Section 113 of the Act states “a person or the authorized representative may claim a refund of duty, fee and charges, if;

- (1) wrongly or erroneously levied, charged or paid; or
- (2) refund is due to judgment, order or decision of the disputes settlement committee, appeal committee, appellate board or court”.

Further, the Section 114 states “the department shall adjust the refund against any outstanding liability of duty, fee and charges of the person”.

Section 115 states “a person shall file an application for refund of customs duty or fees and charges within one year from the date of import or export of goods”.

Section 116 states “the department shall refund customs duty or fees and charges within 30 days from the date on which the decision to refund has been made”.

Sales Tax, Customs and Excise Act of the kingdom of Bhutan 2000

Section 5 under General provision of the Act covers on Refund and subsection 5.1 states that any refund of sales tax, duties or fees shall be granted by the department provided that a person has no outstanding tax or duty of any kind to the Government.

Subsection 5.2 states that refund of sales tax, duties or fees due to a taxpayer shall be adjusted against outstanding tax to the government if any. The outstanding tax shall include taxes and duties from any other entity or business that may be owned by such person.

The Manual 2019 is divided into four chapters: -

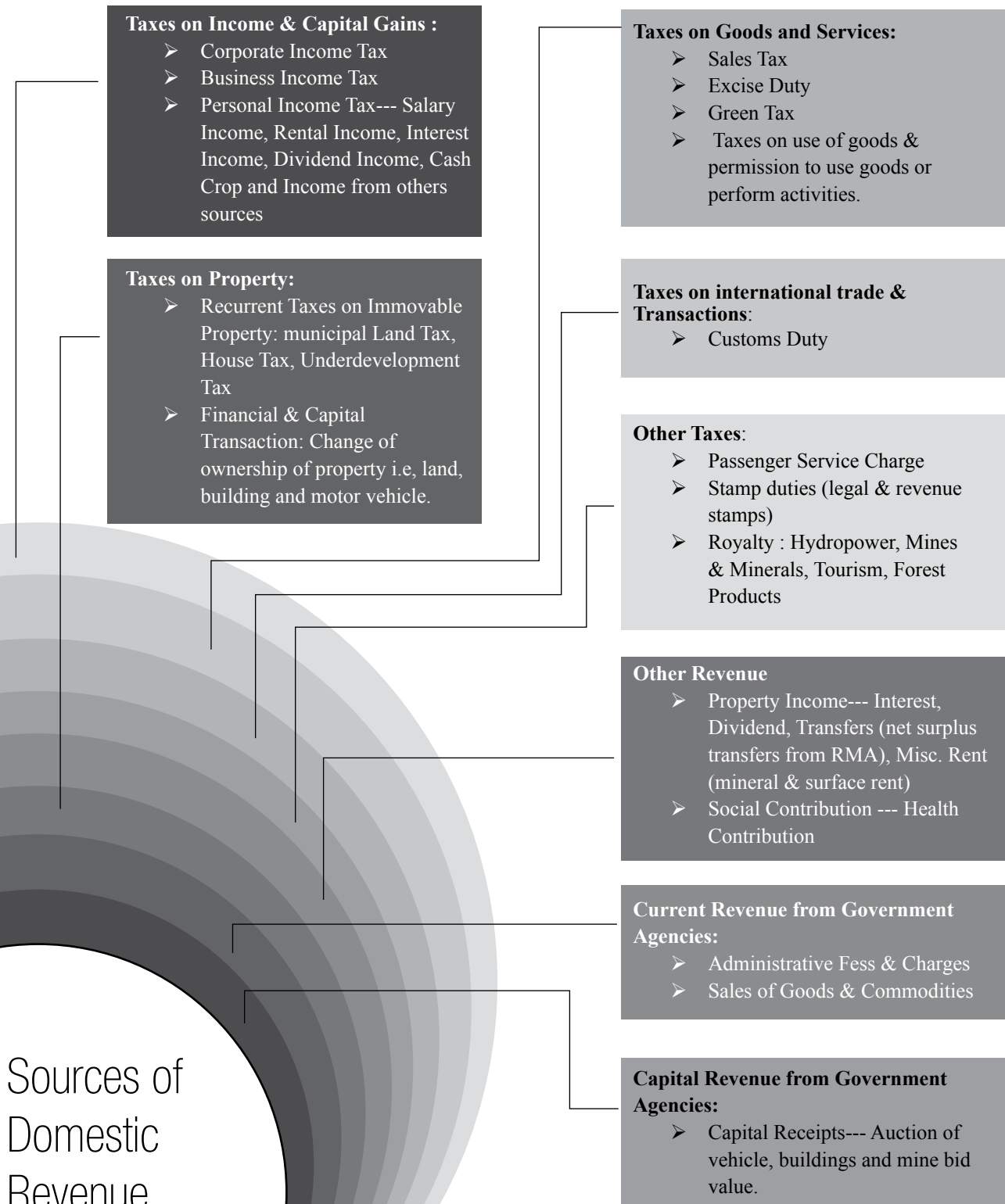
- i) Chapter One briefly covers the classification of revenue; organizational structure and functional jurisdiction; role and responsibilities of revenue accounts and audit division
- ii) Chapter two covers revenue accounting and reporting procedures
- iii) Chapter three covers refund procedures and
- iv) Chapter four covers on audit procedures
- v) Forms and revenue chart of accounts are listed under the Annexure

The Manual is aimed to provide comprehensive guidelines for effective and efficient implementation of revenue accounting, refund and auditing procedures.

CHAPTER ONE

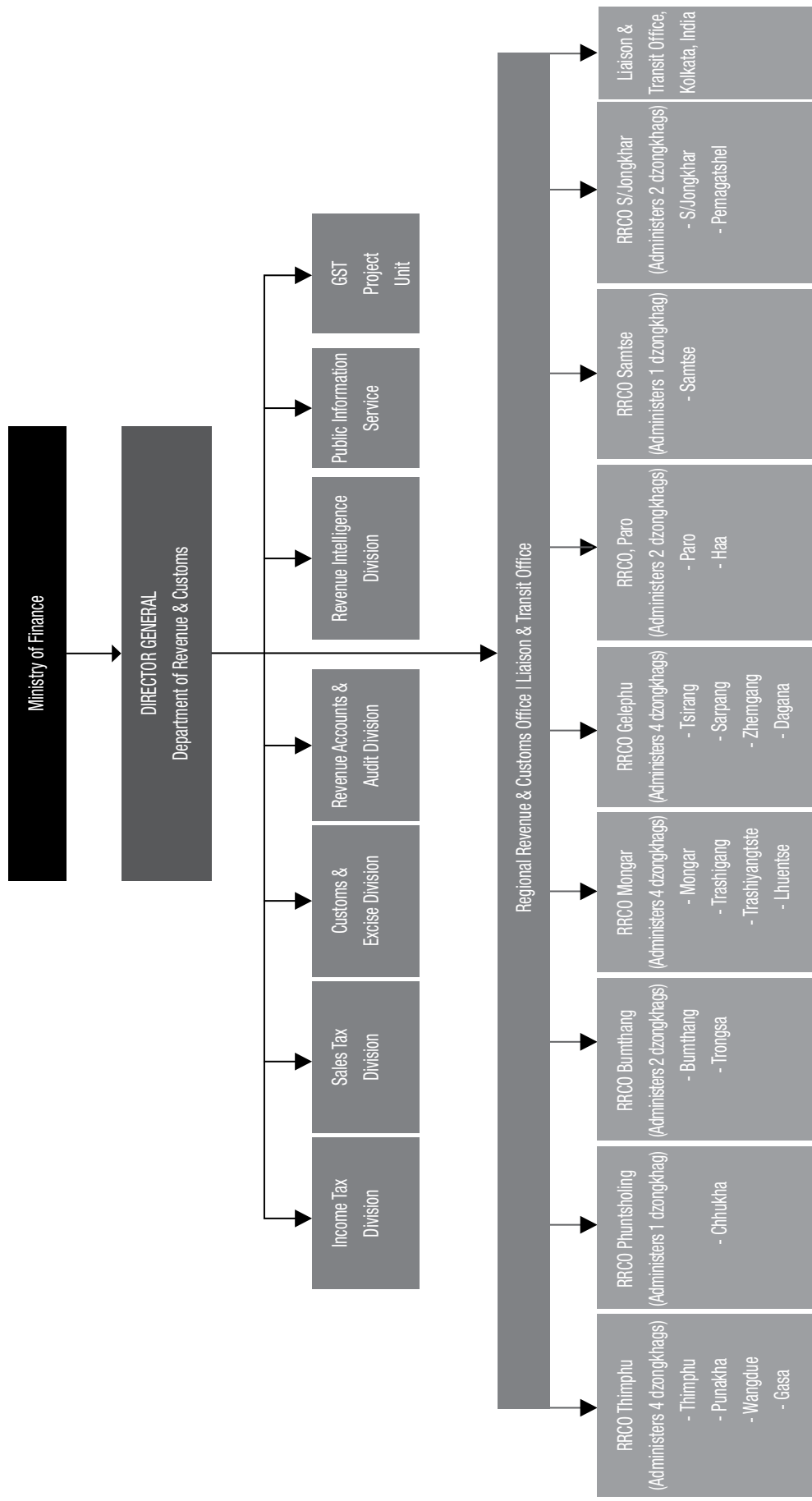
Sources of Revenue, Organization, Responsibility & Authority

1.1 National Revenue at a Glance



1.2 Organizational Structure and Functional Jurisdiction;

The Department of Revenue and Customs (DRC) under the Ministry of Finance with its Head Office in Thimphu has eight Regional Offices located at Thimphu, Phuentsholing, Samtse, Gelephu, Paro, Samdrup Jongkhar, Bumthang and Mongar. It also has a Liaison & Transit Office at Kolkata, India.



1.3 Functional Jurisdiction

Name of RRCO	Dzongkhag-Wise Jurisdiction
1. Thimphu	Thimphu, Punakha, WangduePhodrang and Gasa.
2. Phuentsholing	Chhukha
3. Samtse	Samtse
4. Gelephu	Sarpang, Tsirang, Dagana and Zhemgang
5. Bumthang	Trongsa and Bumthang
6. SamdrupJongkhar	SamdrupJongkhar and PemaGatshel
7. Mongar	Mongar, Lhuntshi, Tashigang and TashiYangtse
8. Paro	Paro and Haa

1.4 ROLES AND RESPONSIBILITIES:

The primary roles and responsibilities of Revenue Accounts and Audit Division (RAAD) are monitoring and accounting of tax and non-tax revenue, auditing of revenue collection and processing of refunds. The detailed role and responsibilities are discussed in the following section;

1.4.1 Responsibilities of RAAD:

1.4.1.1 Revenue Accounting and Reporting;

- a) Registration of revenue collecting agencies and users
- b) Issuance of agency code and user ID
- c) Reviewing & Updating the Revenue Chart of Accounts
- d) Creation & assigning of the revenue account heads.
- e) Timely reconciliation of national revenue.
- f) Rectification of errors and inform RRCO immediately if discrepancies are noted.
- g) Monitoring, compilation and publication of National Revenue Report.
- h) Allocation of revenue targets to respective regional offices.
- i) Printing and distribution of RMR/DMR
- j) Maintenance of RMR stock register & update in the system
- k) Compilation of the Rural Tax collection report annually.

1.4.1.2 Refund and Audit

- a) Disbursement/payment of refunds.
- b) Monitoring of annual audit plan of all the RRCOs.
- c) Planning & conducting an audit of regional offices.
- d) Compilation and follow up on audit memos and observations.

1.4.2 Roles and Responsibilities of RRCO.

The Revenue Accounts and Audit Section (RAAS) of the concerned RRCOs shall be responsible for monitoring of collection and deposit of revenue within their jurisdiction and rectify and report any discrepancies detected in revenue collection, deposit and accounting. The roles and responsibilities of RAAS are detailed as follows;

1.4.2.1 Revenue Accounting and Reporting

- a) Monitoring and Compilation of revenue collection & deposit within its jurisdiction.
- b) Collection and timely deposit of government revenues.
- c) Monitoring of revenue collecting agencies.
- d) Preparation of comparative revenue reports and submits to DRC on half yearly basis.
- e) Allocation of revenue targets for the fiscal year under each account head to the respective sections.
- f) Estimation and submission of annual requisition for RMR/DMR/Receipts to DRC
- g) Maintenance of stock registers for RMR/DMR.
- h) Issuance of RMR to revenue collecting agencies.
- i) Forwarding the application received for registration of agency, creation of agency code, user id and revenue account head to DRC.
- j) Providing necessary assistance to collecting agencies to ensure efficient collection and deposit of revenue
- k) Assigning of a newly created agency, user's id and revenue account head to the revenue collecting agencies after obtaining the same from DRC.
- l) Preservation and safe custody of RMR.
- m) Maintaining proper internal control systems to ensure RMR are properly used and safeguarded against waste, loss and misuse.
- n) Ensuring RMR and depositing slip status are 'PAID- RECONCILED' in the system.
- o) Maintenance of an endorsed copy of Bank depositing slip and other relevant documents.

1.4.2.2 Refund and Audit.

- a) Verification and processing of the refunds.
- b) Planning and submission of an annual audit plan to DRC.
- c) Auditing of revenue collecting agencies annually or at least once in two years.
- d) Follow up on audit observations and refer the delinquent cases to DRC.

1.4.3 Roles & responsibilities of revenue collecting agencies;

- a) Collection and timely deposit of government revenue.
- b) Monitoring and maintenance of proper stock register of RMR.
- c) Preservation and safe custody of revenue receipts.
- d) Ensuring RMR and depositing slip's status are 'PAID- RECONCILED' in the system.
- e) Maintenance of an endorsed copy of Bank depositing slip and other relevant documents for future reference and audit purpose.
- f) Maintaining proper internal control systems to ensure RMR are properly used and safeguarded against waste, loss and misuse.

- g) Submission of the application form for registration of an agency, user id and revenue account head to the respective RRCO.
- h) Verifying and Processing of refunds through respective RRCOs.
- i) Render cooperation and provide all necessary documents to the revenue audit team.
- j) Following up on audit observations and adopting of measures recommended by the audit team.

1.4.4 Roles and Responsibilities for Banks

The deposit and accounting of government revenue by all Revenue collecting Agencies shall continue to be done through the authorized Banks. In this respect, the banks must observe the following procedures;

- a) A soft copy of the daily bank statement must be submitted to DRC for reconciliation.
- b) Dishonored cheques must be immediately intimated to RRCO/revenue collecting agencies.
- c) Government revenues must be credited on a daily basis, failing of which the penalty of twenty-four (24%) per annum on the total amount not credited shall be imposed on the banks.

CHAPTER TWO

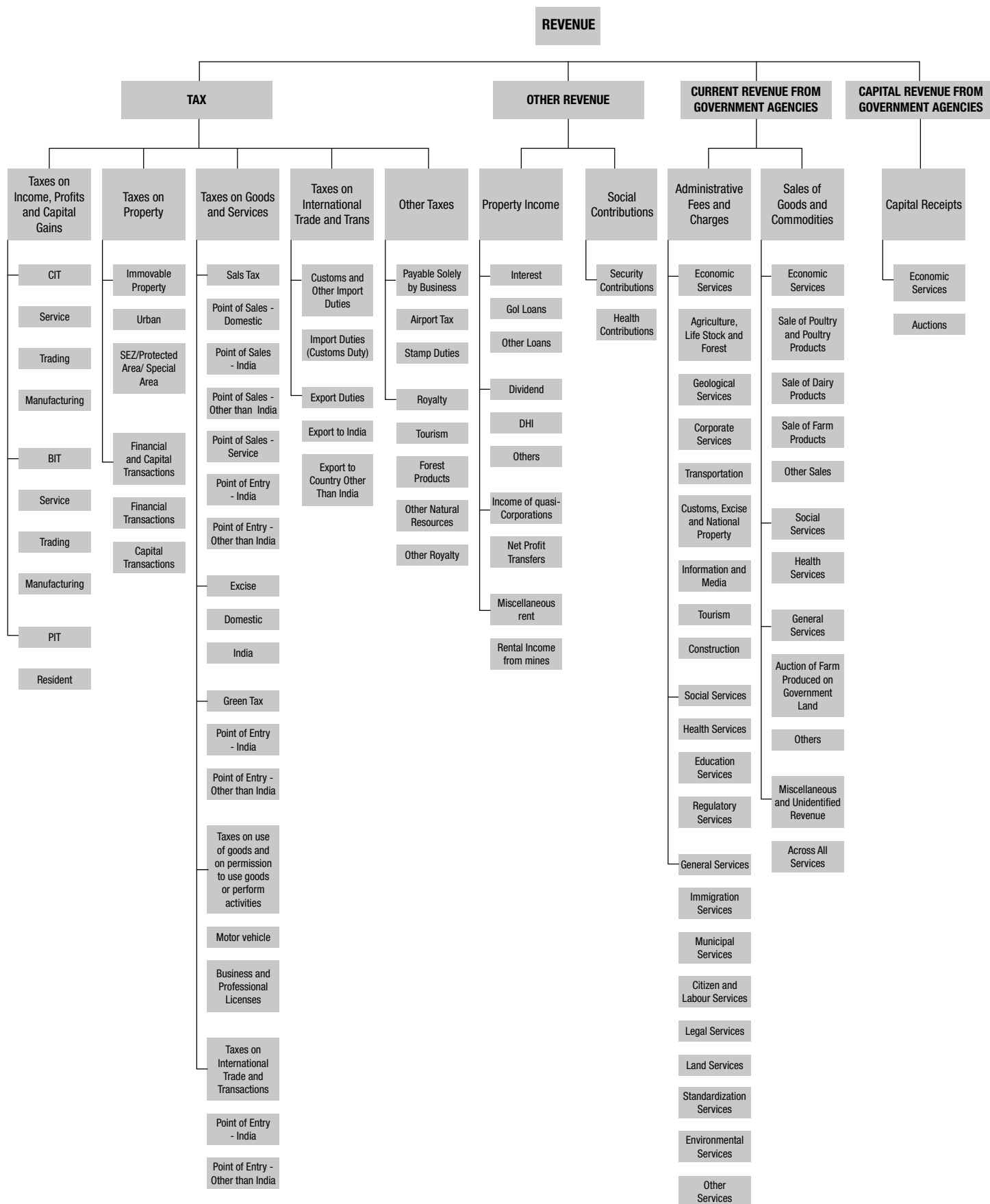
Revenue Accounting and Reporting Procedures

This Chapter outlines the revenue accounting procedures and classification of revenue account. The primary focus is to ensure that government revenue is collected, deposited and reported accurately.

2.1 Revenue Chart of Accounts

The revenue chart of account and classification of national revenue is primarily based on government financial and statistics manual 2001. The revenue chart of account is broadly categorized into four major groups i.e Taxes, Other Revenue, Current and Capital Revenue from Government agencies. The detailed classification of revenue chart of accounts is outlined in Annexure XIII of this manual. Each major revenue head of accounts is illustrated in the flow chart below:

Revenue Chart of Accounts



2.2 Taxes

The revenue sources from taxes are broadly classified into five categories:

- a) **Taxes on Income, Profits and Capital Gains** – covers income taxes: CIT, BIT and PIT, however currently we don't have Capital Gains tax
- b) **Taxes on Property: (bi) Recurrent Taxes on immovable property** – covers municipal land tax, house tax and underdevelopment tax. (bii) Taxes on Financial and Capital Transactions – covers taxes on change in ownership of property i.e. land, building and motor vehicle.
- c) **Taxes on Goods and Services** – covers Sales tax, Excise duty, Green Tax and Taxes on use of goods and on permission to use goods or perform activities (covers fees levied for the issuance of a license or permit and the mandatory payment to ensure recognition of ownership and to grant permission or authorization to perform activities).
- d) **Taxes on International Trade and Transactions** – covers Customs Duty
- e) **Other Taxes -Payable solely by business and Royalty-** covers revenue from sale of stamps, passenger service charge levied on purchase of air tickets and royalty revenue.

2.3 Other Revenue

Other revenue consists of:

- a) Property Income - covers Interest, Dividend, Withdrawals from the income of quasi-corporations (Transfers) and Miscellaneous Rent.
- b) Social Contribution - Health Contribution

2.4 Current Revenue from Government Agencies:

It consists of all the fees and charges from government agencies and sale of produces.

- a) Administrative Fees & Charges (Economic Services, Social Services, and General Services) – covers fees for compulsory licenses and other administrative fees that are sale of services.
- b) Sale of Goods and Commodities (Economic Services, General Services, and Miscellaneous and Unidentified Revenue) – covers sale of farm produces, rent from building/plots, recoveries, liquidated damages and security forfeitures.

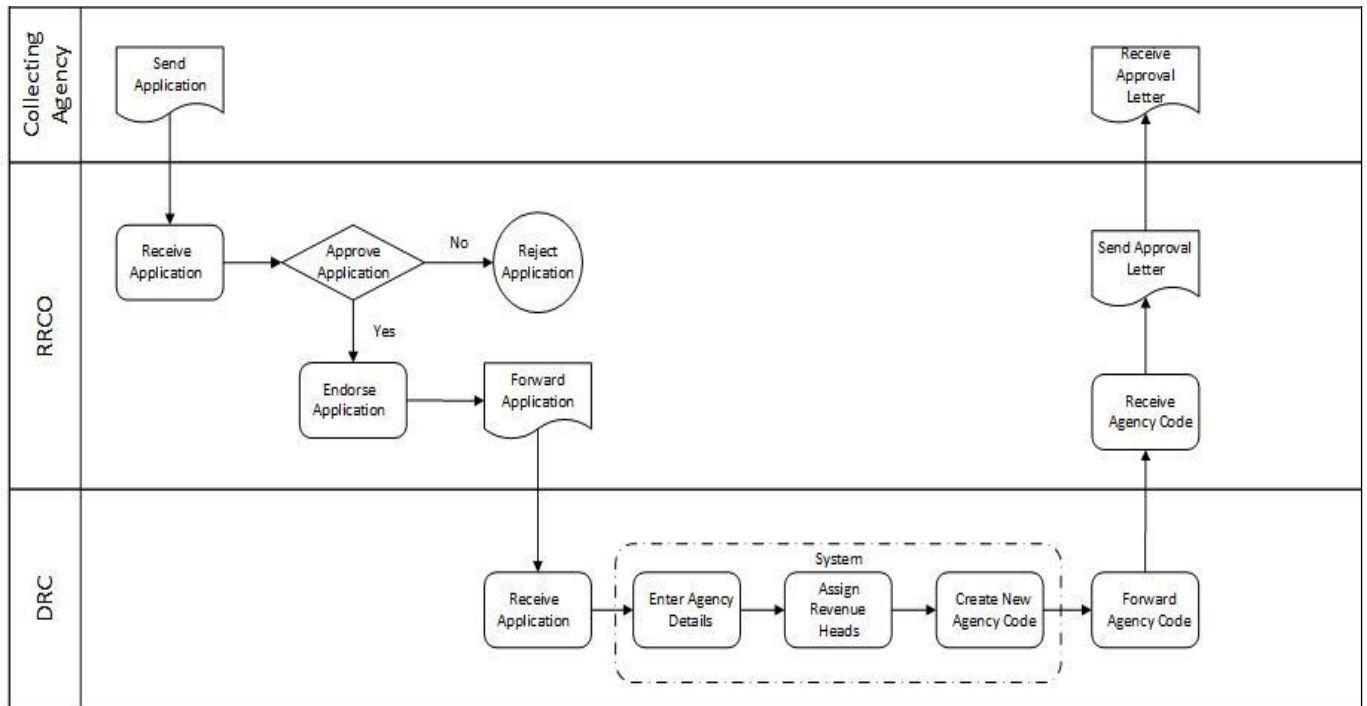
2.5 Capital Revenue from Government Agencies

- a) Capital Receipts (Economic Services) – covers sale of assets and services by nonmarket establishments of general government units other than administrative fees. Eg: auction of vehicle, building and mine bid value.

2.6 Process and Procedure for Creation & Allotment of Agency Code

The process and procedure for registration of agency and creation and issuance of agency code is depicted in the Flow chart below:

Agency Registration Process



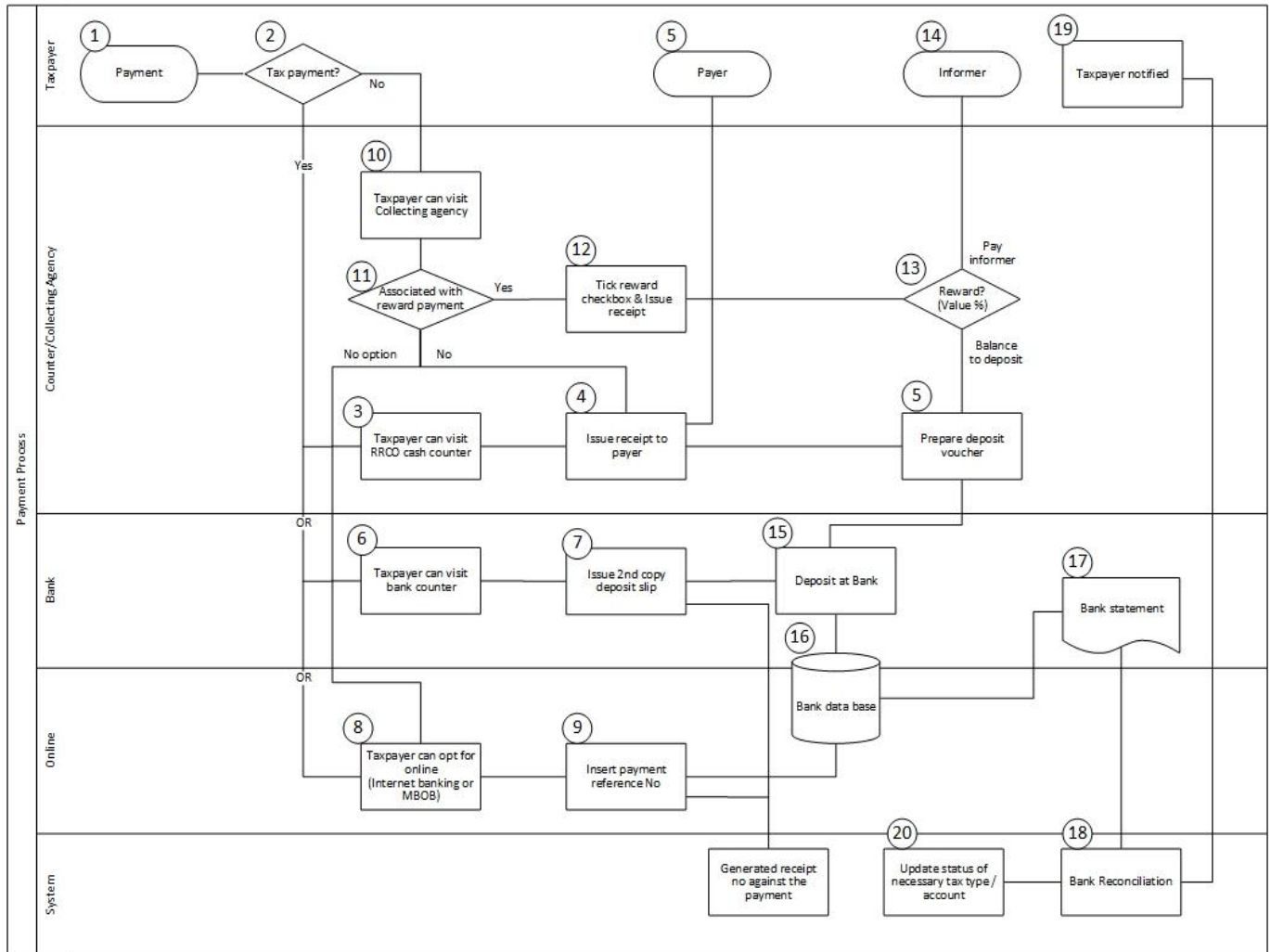
- The concerned agency shall apply for registration of agency/users and issuance of agency code/user id and updating of revenue account head to the concern RRCOs. For registration, the agency must submit duly filled agency registration form given in Annexure I of this manual.
- The RRCO shall forward the application to DRC for the issue of new agency code/revenue head.
- As and when Agency Code is allotted to Revenue Agency, DRC shall intimate the same to the concerned RRCOs.
- The concern RRCOs shall inform the new agency on all the procedural aspects and responsibilities for collection and deposits of revenue.

2.7 Revenue collection and Deposit

This section describes the procedures to be followed by all the Revenue Collecting Agencies with respect to Collection and Deposit of Revenue. The Agencies/Departments/Corporation, without Collecting Agency code, shall deposit their collections at the Cash Counter or with other relevant revenue collecting agencies.

The Detailed collection and deposit procedures are depicted in the flow chart below:

Collection and Deposit Procedures



2.8 Procedure for Collection of Government revenue

All income taxes are collected on demand based payment collection field, while other taxes and non-tax revenues are collected through non-demand based payment collection field.

2.8.1 Demand Based (payment collection field)

- The cash counter may accept tax payment based on the demand/Deposit voucher number and TPN.
- Accept the payment as per the demand/ deposit voucher number and collect the tax amount and penalties reflected in the payment details.
- Ensure to record instrument number, instrument date and issuing bank name and branch name in the system in case of payment made by bank instrument.
- Confirm with the taxpayer on the details such as TPN, name, account head and the amount to be collected against the Demand/deposit voucher number before the money receipt number is generated.
- Ensure that the serial number of RMR (hard copy) and the assigned pre-printed RMR serial number in the system are the same before printing and issuing the receipts.
- Ensure all the details on the receipts are correct before printing, as RMR (e-receipt) cannot be cancelled.
- Print, sign and issue RMR (e-receipt) to the taxpayer.

2.8.2 Non- Demand Based (other payment collection)

- a) Payments shall be accepted as per the relevant document indicating the amount to be collected under correct account head.
- b) Ensure to record agency code in the provided field, relevant details (eg: name, CID, reference number, vehicle number, etc.) in the “receipt remarks field” in the system.
- c) Ensure to record instrument number, instrument date and issuing bank name and branch name in the system if payment is made by bank instrument.
- d) Amount and revenue heads should be entered accurately into the system.
- e) Ensure Serial number of RMR and the assigned pre-printed RMR serial number in the system is same before printing and issuing the receipts.
- f) Print, sign and issue RMR (e-receipts) to the payer.
- g) For the late payments, 24% penal interest shall be calculated from the due date till the date of the payment.
- h) If the receipt has any reward associated, the dealing official shall check “Is Expense Associated” in the system and follow the procedures mentioned below under clause 2.8.2.1.

2.8.2.1 Reward Payment

- a) To process reward payment following procedures shall be followed:
- b) Ensure to enter correct RMR number associated with reward payment in the “Transfer- Reward Payment” field in the system and the details will be fetched.
- c) Ensure to select relevant account head and reward percentage in the system for a reward payment.
- d) Ensure to select relevant reward head and enter correct reward amount in the system to process and pay the reward amount.
- e) After the reward amount is processed, the reward amount will be netted off from the total RMR amount and the balance amount will be reflected in the deposit slip. For depositing of the revenue follow the process mentioned under clause no. 2.8.8 of this manual.

2.8.3 Issue of RMR (e-receipts)

- a) The receipt shall be chronologically issued to the taxpayers on receipt of cash, cheque, bank draft and cash warrant as the case may be.
- b) Revenue account head, amount and other relevant information (the source of revenue) must be clearly reflected in the RMR (e- receipt).
- c) The receipt must be duly signed by the dealing officials before issuing to the taxpayers
- d) Tampering and handwritten on the RMR (e-receipt) is NOT permitted.
- e) RMR (e-receipt) shall NOT be used in place of RMR (manual receipts).

2.8.4 RMR (manual receipts)

2.8.4.1 The manual revenue money receipt shall be issued only under the following circumstances:

- a) Power failure
- b) Unable to access system
- c) Field collection

2.4.8.2 Issue of RMR (manual receipts)

- a) RMR should be issued chronologically
- b) Original copy (1st copy) of the RMR shall be issued to the concerned taxpayer with the signature of the authorized official and office seal affixed on it.
- c) Duplicate copy (2nd copy) of the RMR shall be attached with the Monthly Schedule of Collection and Deposit Account for submission to the concerned RRCO by the 10th of the following month.
- d) Triplicate copy (3rd copy) of the RMR shall be retained in the book by the respective collecting agency for record and verification during an audit.
- e) If the collection is made in cash, the word 'CASH' shall be mentioned clearly in the RMR
- f) If collections are made by way of Cheque/Cash Warrant/Demand Draft, the instrument number and date should be clearly recorded in the RMR.
- g) Ensure to record correct account head in the RMR.
- h) Tampering and overwriting on the RMR is not permitted.
- i) A collection made through the issuance of RMR (manual receipt) must be updated in the SYSTEM under correct revenue account head and correctly record actual amount collected. Also, book number and page number of the manual receipts must be updated accurately in the system. However, after updating in the system printing of RMR (e-receipts) is NOT required and must be strictly avoided.

2.8.5 Mode of Collection

The different modes of collection of government revenue are in the form of Cash, Cheques (Savings & Current Account cheques), Cash Warrants, Demand Drafts and Bank Transfers.

2.8.5.1 Revenue collection through Cheques

The dealing official shall ensure completeness and correctness of cheques and under no circumstance following cheques shall be accepted:

- a) Cheques drawn and payable in the name of the Head of Agency or any of its employees.
- b) Endorsed Cheques.
- c) Postdated Cheques.
- d) Stale Cheques.
- e) Cheques with incomplete details.
- f) Ex-territorial cheques issued by private individuals, except those, which are drawn by Government agencies.
- g) When the bank, for any reason, do not accept a cheque drawn in favor of the Revenue Agency, the payer shall continue to be liable for the amount due and all fines and penalties resulting from the delayed payments thereof.
- h) All collection received through posts shall be recorded in a separate register duly certified by controlling officer and forwarded to dealing official who shall thereby issue prescribed revenue money receipt.
- i) The following must be ensured while accepting the cheques:
 - i) The name of Payee is correct
 - ii) The date is correct
 - iii) The amount is correct
 - iv) The amount in words and figures match
 - v) The cheque is duly signed and sealed
 - vi) The bank account no of the Payer is mentioned

2.8.6 Dishonored Cheque

- a) When a cheque is dishonored and is returned by the bank, the revenue officials must immediately inform the taxpayer/client.
- b) The following procedures should be completed for the dishonored cheque;
 - i) Update the details of dishonored cheque in the excel sheet and upload it in the system under the cheque bounced feature.
 - ii) E-mail the updated excel sheet to DRC.
 - iii) Bounced cheque treatment will be completed only after the bank reconciliation is done.
- c) The revenue section should inform and follow up with the taxpayer/client on the dishonored cheque. If the payment is not received within 3 working days on receipt of the dishonored cheque from the bank, then the Revenue Section must forward the case to the respective section for follow up and necessary action.
- d) The original copy of the money receipt shall be obtained from the taxpayer for cancellation. It should be then retained and marked as DISHONOURED.
- e) A register should be maintained for dishonored cheques and the following details should be recorded in the register:
 - i) Taxpayer/agency name
 - ii) Bounced cheque no & amount
 - iii) The date on which the cheque bounced
 - iv) Receipt number & date issued for the bounced cheque
 - v) Reissued receipt number, date & amount
 - vi) Obtain signature acknowledging the receipt of the bounced cheque
- f) If the payer is unable to return the original RMR then the new RMR shall be retained.
- g) 24% penal interest shall be applicable to the total amount from the due date till the date of payment.

2.8.7 Cancellation of Revenue Money Receipts (non-demand based collection)

- a) In case of cancellation of RMR (e- receipt) due to reasons such as incorrect account heads, incorrect amount and incorrect particulars, the original e-receipts must be retained by the agencies and the word 'CANCELLED' marked under the date & signature of the Supervising Officer with a distinct office seal.
- b) To cancel receipt in the RAMIS system:
 - i) search for the receipts from the receipt maintenance features
 - ii) select the Receipt to be cancelled
 - iii) record the detailed reasons for cancellation in the REMARKS field
 - iv) cancel the receipt
 - v) reissue new receipt after the cancellation
 - vi) record the new receipt number on the cancelled receipt.
- c) If the payer is unable to return the original RMR then the concerned collecting agency shall retain the new RMR (e-receipt). In the case of RMR (manual receipts), all three copies must be retained by the agency.
- d) Cancellations of receipt shall be done on the same day (within a same fiscal year) to avoid collection and deposit mismatch and avoid audit objection. Any cancellation of receipts after the deposit shall be intimated to respective RRCO to process for refunds.

2.8.8 Deposit of Government Revenue.

- a) All collection of revenue must be deposited into the Centralized RGR account by the next working day. Delay in depositing government revenue is an offense and is liable to fines and penalties as per rules.
- b) The exception to clause (a) revenue Agencies that do not have easy access to banks, deposits shall be made as per their agreement with the concerned RRCO. However, the period of deposit should not exceed one month.
- c) It is the responsibility of the Head of the Agency to ensure that under no circumstances, government revenue collected to be utilized for departmental or individual's purposes.
- d) All forms of revenues must be deposited in government centralized RGR account unless authorized by the Ministry of Finance.
- e) Deposit of Government Revenue into Centralized RGR Account must be made through the system generated deposit slip.
- f) The dealing official shall produce two copies of deposit slips to the bank and the deposit slip endorsed by the bank shall be maintained for future reference and audit purpose.
- g) The controlling official shall verify and sign on the deposit slip before and after depositing into the bank.
- h) In the case where Government dues are collected but not deposited within the stipulated time, then a penal interest @ 24% per annum of the amount will be imposed and recovered from the dealing person of the concerned agency.
- i) All Withholding agencies shall deposit the withheld tax by 10th of the following month as per the Income Tax Act in the government centralized account failing of which 24% penal interest will be applicable.
- j) Due to unavoidable circumstances such as power failure and inability to access the system, if the revenue collecting agency is unable to deposit the revenue on time, then the controlling officer shall state relevant reasons on the deposit slip along with his/her sign and a seal.
- k) All government revenue collection shall be deposited and accounted within the same fiscal year.

2.8.9 Bank Reconciliation

The DRC shall carry out the reconciliation of the government centralized account and following procedure must be followed for reconciliation:

- a) The soft copy of the daily statement received from the bank shall be uploaded in the system to reconcile the account.
- b) The soft copy of the daily bank statement shall be archived after uploading in the system.
- c) Reconciliation in the system shall be carried out daily.
- d) If the reconciliation is completed the RMR and deposit slip status will be updated from "PAID PENDING RECONCILIATION/INITIATED" to "PAID RECONCILED".
- e) In the process of reconciliation, if any errors or discrepancies are noted then the respective RRCO shall be informed immediately to rectify the errors. The RRCOs or agencies shall follow up with the bank and intimate to RAAD, DRC.

2.8.10 Procedures for Bank.

As per the existing account procedure of government revenue, the banks shall be responsible for accepting government revenue deposited by its various Regional Offices, revenue collecting Agencies and taxpayers. In doing so, the following procedures for acceptance of deposits and submission of bank statements shall be followed:

2.8.10.1 Acceptance of Revenue Deposit

- a) The Bank shall accept revenue deposits by way of; Cash, Cheques, Demand Draft or Cash Warrant (or any other methods as approved by the Department) based on system generated Deposit slip.

- b) Bank shall also accept online payment made by the individual taxpayers and withholding agencies against the appropriate deposit voucher number.
- c) Banks shall not accept the system generated deposit voucher/slip with an expired due date.
- d) Banks shall ensure that they receive two copies of system generated deposit slip at the time of deposit by revenue collecting agencies. One copy shall be endorsed and retained by the bank and the other copy shall be endorsed and returned to the respective agency.
- e) Bank shall credit the deposit of government revenue on a daily basis, failing of which the penalty of twenty-four (24%) per annum on the total amount not credited shall be imposed on the bank.

2.8.11 Withdrawal from Centralized RGR Account

- a) DRC shall be the sole authority to refund or transfer out of Centralized RGR Account.
- b) Banks shall not allow any withdrawals from the centralized account under any circumstance.
- c) Where an Agency has erroneously made an excess deposit into its centralized account, necessary adjustments can be made only with approval from the DRC.
- d) Where a bank has erroneously credited deposit into the wrong account, the bank must seek approval from DRC before making necessary adjustments.

2.8.12 Printing, Custody, Use and Preservation of RMR

RMR is a government-approved instrument used for acknowledging receipt of government revenue. There are two types of revenue money receipt:

- a) E- receipts with 100 pages of original copy only
- b) Manual receipt consisting of three copies; original, duplicate and triplicate with 100 pages each.

These books are valuable documents of the Royal Government; hence all Revenue Collecting Agencies, RRCOs and DRC shall ensure effective control over their use, custody, and preservation. The collection of all types of government revenue shall be done through the issuance of RMR only.

2.8.12.1 Requisition, Printing & Issuance of Revenue Money Receipt

- a) DRC shall be the sole authority for printing and issuance of Revenue Money Receipts books.
- b) RRCO shall estimate RMR required for the fiscal year including RMR requirement for collecting agencies and submit duly filled RMR requisition form given in Annexure III to DRC annually.
- c) DRC shall compile the requisition received from the RRCOs and process printing.
- d) DRC shall ensure that RMR book numbers and receipt serial numbers serially printed.
- e) DRC shall maintain proper RMR stock register as per Annexure II and update stocks in the system after receiving the stock from the printing press.
- f) DRC shall maintain proper DMR stock register as per Annexure II of this manual.
- g) Based on the requisition received from RRCO, DRC shall issue receipt books along with duly signed RMR issue letter (Annexure IV) to RRCO. The receiving official shall duly acknowledge by signing on the stock register. Subsequently, DRC must assign and update the RMR stocks in the system.
- h) RRCO shall maintain proper RMR stock register as per Annexure II and immediately update the stock in the stock register after receiving the RMRs from DRC.
- i) The revenue collecting agency shall submit duly filled requisition form given in Annexure III of this manual to RRCOs for issuance of RMR.

- j) Based on the requisition received from collecting agency, RRCO shall issue receipt books along with duly signed RMR issue letter (Annexure IV) to collecting agency. The receiving official shall duly acknowledge by signing on the stock register. Subsequently, RRCO must assign and update the RMR stocks in the system.
- k) RRCO must verify the stock balance of agency before issuing the RMR books.
- l) The copy of the signed RMR Issue letter (Annexure IV) shall be sent along with the receipt books issued to respective RRCO/revenue collecting agency.
- m) The collecting agencies shall maintain proper RMR stock register as prescribed in Annexure II and update the register on receipt of RMR Books from RRCO.
- n) Before a new RMR Book is put into use, the concerned In-charge of the Agency shall ensure that all the pages of the RMR books (e-receipt & manual receipt) are intact and shall obtain the signature of the dealing official in the Stock Register acknowledging the receipt. Additionally, in case of manual receipt, the in-charge shall endorse a certification on the **Front Cover** of the RMR Book stating, *'This book contains a hundred pages of receipts in triplicate' with his signature and office seal.*

2.8.13 Custody & Records

All Revenue Collecting Agencies, RRCOs, and DRC shall be responsible and accountable for the safe custody, control and proper record of Government RMR. DRC and RRCOs shall maintain proper stock register as per Annexure II and update stock in the system. All RMR books shall be stored in a secure place under lock and key. Following documents shall be kept under safe custody and record:

- a) Used and unused RMR books
- b) Stock register
- c) Endorsed bank deposit slips
- d) Cancelled receipts
- e) Register for dishonored cheques

2.8.14 RMR Reported Lost, Missing, Damaged & Defective

In the event of stock-taking, storing, transportation, usage, etc, RMRs are declared and reported as, 'lost, missing, damaged and defective,' all such RMRs shall be reported to DRC through respective RRCO. Depending on the case, it can be either, condemned for destruction or notified for detection/impounding in the future as the case may be. However, for RMR to qualify for the same it shall be subject to the following rules and procedures shall apply. The problems can be encountered either at the RRCO level or the Agency level, the case shall be dealt as follows:

2.8.14.1 RMR Reported, Lost, Missing, Damaged & Defective

If any discrepancies are found at the time of issuing the RMR Books to the Agencies at RRCO level, the in-charge issuing the RMR books at the RRCO shall ensure that proper entries are made in the Stock Issue and Receipt Register and the investigation reports must be submitted to the DRC.

RMR Books that are damaged and defective and RMR Books with lost and missing pages should not be distributed to the Agencies or concerned officials under the RRCOs.

RMR Reported Lost, Missing, Damaged & Defective in Stock:

- a) All RMR Book(s)/Page(s) found damaged/missing/defective/duplicate in stock should be reported to DRC by RRCO's for destruction. RRCO must make necessary entry in the system and record details in the stock register.

- b) If any RMR Book(s) is/are found, lost from stock (before issue to Agency), then a complete investigation report shall be made and submitted to DRC. Necessary entry shall be made in the stock register and must state 'Reported to DRC as RMR Books lost' in the remark field provided in the system by the concerned RRCO. The public notification shall be made by DRC through the media for future detection and confiscation.
- c) If any leaflet is missing/lost/damaged and defective in a book, the RRCO shall cancel the receipt in the system with the justification after obtaining approval from the Regional Director.
- d) The RRCO's shall physically inspect and endorse that all the RMR pages are intact before issuing RMR Books to the collecting agencies. Must ensure that there are no missing, duplicate or defective RMR pages in the receipt books issued to collecting agency.
- e) If RMR Book(s) is/are reported, lost and damaged at Agencies, then an investigation report from the Agency shall be mandatory. A subsequent investigation by RRCO shall be conducted if found necessary. The report shall be submitted to the RRCO within a fortnight by the Agency along with physical RMR Books where necessary. The RRCOs, in turn, shall report to DRC.
- f) If damaged and defective RMR Books are surrendered by Agency, the same shall be reported to respective RRCO and then to DRC for destruction after making necessary entry in stock register and system.
- g) In the case of break-in theft, the concerned Agency shall foremost report the case to the Police for investigation. A copy of the investigative report must be submitted to the RRCO.
- h) If any individual pages from RMR Books are/is reported lost, the books shall be physically surrendered to the concerned RRCO and report submitted with necessary book adjustment made in stock under remark, 'Reported to RRCO as lost, Pages.' Under no circumstance, the RMR Book shall be issued for use. Then whole RMR book shall be produced to the RRCO for physical verification along with a report from the Agency accompanied by the written statement of the dealing person. The Agency concerned after obtaining necessary endorsement at the back of the RMR Book mentioning the lost damaged receipt numbers under the dated signature of the Regional Director of the RRCO concerned shall continue to use the RMR Books.
- i) The concerned Agency shall notify through media the loss of RMR Books/pages for future detection/confiscation by any other authority.
- j) The necessary stock adjustment must be made in the stock register both by the Agency and the RRCO.
- k) Loss of an RMR (unless resulting from break-in theft) is a serious breach of entrusted responsibility and therefore liable to administrative action and fix accountability on the dealing official.

2.8.15 Preservation and Destruction of RMR Books

The used counterfoil of RMR Books, Stock Register, and other related documents shall be preserved and maintained by the concerned Agency for audit purpose up to the duration of five years.

- a) All used RMR Books of RRCOs and Revenue Collecting Agencies shall be destroyed after seeking approval from DRC. Further, DRC shall obtain the clearance from the Royal Audit Authority.
- b) Destruction shall be done in the presence of an ad-hoc committee comprising of officials from the DRC/RRCO, RBP, and Environment Officer.

2.8.16 Reporting at National Level (DRC)

A consolidated Annual Revenue Collection shall be submitted at fiscal year-end by the first week of August every year and quality information on national revenue performance shall be provided for policy and planning purpose. The same report shall form the basis for the National Revenue Report compiled and reported by the RAAD, DRC annually.

2.8.16.1 Reports to the Department of Public Accounts

- a) Statement of Gross National Revenue Receipt.
- b) Statement of the detailed revenue collection made during the year including the refunds made and bank reversal. The statement should be sealed and signed by the Bank.
- c) Summary of Bank statement.
- d) Statement showing detailed refunds made from the Government Account, Annual Financial Statement, regional level and national level reports should be submitted as per Annexure V.
- e) Statement of arrears, showing previous fiscal years outstanding and documents showing previous years outstanding that are deposited the current fiscal year.

2.8.16.2 Reports to the Ministry of Finance

- a) Revenue Collection and Deposit status report as and when required.
- b) Half-yearly revenue performance report by 31st January every year to MoF.
- c) A consolidated summary of the National Revenue by fiscal year-end to MOF by the 1st week of August every year.

2.8.17 Reporting at Regional Level

The RRCCO shall submit following reports on half yearly to DRC:

- a) Comparative report of regional revenue with the previous fiscal year.
- b) Comparative report of regional revenue with the target.
- c) Statement of arrears showing previous fiscal years outstanding of regional offices.
- d) Compile and submit the rural tax collection report as per Annexure VI.

CHAPTER THREE

Tax and Non-Tax Refund Procedures

This section covers guidelines to process various types of refunds. The key objective is to standardize, ease and expedite the refund procedure and to enhance taxpayer service delivery. It is also aimed to ensure the authenticity and accuracy of the refund.

Refund primarily arises on account of taxes/revenue collected and deposited erroneously or in excess; taxes and duties paid by an exempt organization/individual. In order to process refunds, the eligibility criteria and conditions shall be strictly considered.

For clarity and to ensure an efficient and effective refund, the detailed refund process and procedures are categorized as follows:

1. Refund procedures for direct taxes
2. Refund procedures for indirect taxes
3. Refund procedures for non-tax and royalty
4. Refund procedures for advance deposit and other receipts from Revolving Account
5. Procedures for payment of refund

3.1 Refund of Direct Taxes: CIT, BIT and PIT

3.1.1 Applicability of Refund

Refund shall be applicable where:

- a) The assessment of the tax return has been completed and has resulted in tax refund after adjustment of tax liability against the advance tax, provisional tax and TDS credit.
- b) The decision on a tax appeal or reassessment resulted in reduced tax liability.
- c) TDS has been deducted from a taxpayer who is under the tax holiday scheme.
- d) Actual tax liability is less than TDS.
- e) An amount has been erroneously deposited.
- f) TDS has been deducted from exempted organization/individual.

3.1.2 Verification Process

On receipt of the Income Tax Return for the relevant income year or any other written application for a tax refund, the tax administration section in the Regional Office shall observe the following procedures:

- a) Check that a proper tax return has been filed and assessment is complete.
- b) A relevant assessment report showing the details of the assessment must be verified and recommended for approval by the Head of Tax Administration and approved by the Regional Director.
- c) Ensure to verify RMR and deposit of the amount into the RGR account.
- d) Ensure that there are no outstanding dues with the Department against the individual, business entity and its sister concern/related parties. Outstanding dues should be settled or adjusted prior to the approval of the refund.
- e) Ensure that all relevant documents including the assessment report and its annexure, TDS certificates, revenue money receipt copies of provisional/advance tax paid must be verified and uploaded in the system
- f) All documents submitted by the claimant shall be retained by the Tax Administration Section and maintain a proper record for future reference.

3.2 Refund of Indirect Taxes: Sales Tax (ST) & Customs Duty (CD) and Green Tax (GT)

3.2.1 Applicability of refund

Refund of Sales Tax (ST), Customs Duty (CD) and Green Tax (GT) shall be applicable under the following circumstances:

- a) An exempt organization or an exempt individual has paid ST/CD/GT.
- b) A third party contractor or supplier has paid ST/CD/GT for imports or purchases made on behalf of an exempt organization or an exempt individual.
- c) There is an excess or erroneous deposit of ST/CD/GT.
- d) The decision on a tax appeal or reassessment has resulted in a refund of taxes/duties.

3.3 General conditions for refund

Refund shall be made on fulfillment of the following general conditions:

- a) In the case of ST & GT paid at the point of entry, the claims must be made within one year from the date of export and import.
- b) In the case of ST paid at the point of sales, the claims must be made within one year from the date of purchase.
- c) Notwithstanding the clause no (a) above, in case of Petroleum Oil & Lubricants (POL) refund the date of purchase shall be considered for the purpose of determining one year.
- d) For CD refund, claims must be made within one year from the date of import and export of goods. The date of import and export shall be the date of acceptance of customs declaration.
- e) All refund claims mentioned herein made after the expiry of one year shall not be entertained irrespective of whether it is eligible for an exemption or an exemption certificate has been issued.
- f) The refund claims shall be made only by an exempt organization or an exempt individual and not by the third party contractor or agent or supplier working on behalf of the exempt organization or individual.
- g) All refund claims shall be processed through the respective RRCO where ST/CD/GT has been paid.
- h) Notwithstanding clause no g) above, refund on POL shall be processed from concerned RRCO where eligible applicants are located.
- i) There shall be no outstanding taxes/duties/fees with the department against any other entity or business that may be owned by the claimant. Outstanding taxes/duties/fees with the Department should be settled or adjusted prior to the approval of the refund.

3.4 Documents for a refund of taxes/duties paid at the point of entry

The refund claims must be supported by the following documents:

- a) Duly completed refund application form (signed and sealed), given in Annexure VII of this manual by an exempt organization or an exempt individual.
- b) Forwarding letter from an exempt organization or an exempt individual briefly describing the scope and basis for requesting a refund.
- c) Copy of import declaration form.
- d) Copy of import bills, in case of third country import.
- e) Original revenue money receipt.
- f) Original advance adjustment voucher, in case of revolving fund account holders.
- g) Copy of invoices/cash memos.
- h) Original Import Duty Exemption Certificate (IDEC), in case of all third country import.

- i) Original Sales Tax Exemption Certificate (STEC), except for the following cases:
 1. Donor assisted projects (in the case of imports from India):
 - a) Attested copy of an agreement/MoU signed regarding the donor assisted project stating that the project is exempted from payment of Sales Tax or an equivalent certification issued by a relevant government agency such as Gross National Happiness Commission (GNHC) and Ministry of Finance (MoF).
 - b) All refund documents must be endorsed by the project manager/authorized officials certifying that the goods have been received and utilized for the purpose of the exempted project.
 - c) Bill of Quantity (BOQ) duly verified and signed by project engineer/authorized officials regarding the donor assisted project.
 2. Appeal decision or reassessment report: A copy of appeal decision or reassessment report for refund of taxes/duties.

3.5 Verification Process

The respective section in the regional office on receipt of the refund application shall observe the following procedures for verification of the refund claims:

- a) The verifying officials shall first confirm that the general conditions mentioned under clause no 3.3 above are fulfilled and the documents are submitted as per the checklist of the prescribed application form.
- b) The incomplete application shall be returned immediately to the claimant while informing the reasons for the same.
- c) The verifying official shall verify the eligibility of the refund claims as per the refund documents submitted and other relevant documents if required.
- d) The verifying officials shall verify the eligible refund amount against permissible quantity and value of goods imported or purchased.
- e) The verifying official shall fill up the refund statement mentioned in the Refund Application Form.
- f) In case of any refund disallowed, the verifying official shall state justification in the Refund application form and a copy shall be retained for future reference.
- g) The verifying officials shall seek clearance from all other sections and/or concerned RRCOs where the unit is registered as per Annexure IX to ensure that there are no outstanding taxes/duties/fees with the Department. Outstanding taxes/duties/fees with the Department should be settled or adjusted prior to the approval of the refund.
- h) To ensure verification of RMR and deposit of the amount into the RGR account.
- i) If the verifying officials are not satisfied with the documents submitted by the claimant, the documents shall be forwarded to the relevant section for necessary verification and instruction thereof.
- j) All original documents submitted by the claimant shall be retained by the concerned section and maintain proper records for future reference.
- k) In case of the partial refund claim, the original money receipt has to be handed over to concerned claimant after clearly stating the refunded amount on original money receipt sealed and signed by verifying officials. The copy of original money receipt along with other documents shall then be retained for the official record. This process is required in order to avoid double refund of ST/CD/GT and excess booking of the expenses in the books of accounts of the business/corporate units.
- l) A relevant (re) assessment report or appeal decision must be verified, where applicable.
- m) In case of ST refund on POL, the effective purchase price of the distributor/agent for the relevant period must be verified.
- n) In case of ST refund on cement, the effective selling price of the manufacturer for the relevant period must be verified.

3.6 Refund of ST on local purchases

Refund of ST paid at the point of entry for purchases made locally by exempt organization/individual shall be allowed subject to fulfillment of the following conditions:

- a) All the general conditions under clause 3.3(except b and c) have been fulfilled.
- b) ST has been paid by the suppliers/sellers at the point of entry.
- c) Purchases has been made from taxpayers maintaining and filing books of accounts to the Department.
- d) ST paid under clause no a) above is verifiable and directly related to the purchases made by exempt organization/individual in terms of the type of goods, quantity, ST paid, the timing of the ST paid, etc
- e) The fund claims are supported by documents such as supply order, supplier's invoice, Tax Deducted at Source and payment made by an exempt organization/individual and other relevant refund documents mentioned under clause no. 3.4 above. In case of POL refund, duly completed worksheet must be submitted as per the format given in Annexure VIII of this manual.

3.7 Refund of ST paid at the point of sale on domestic goods and services

Refund of ST paid on domestic goods and services shall be made on fulfillment of the following conditions.

- a) All the relevant general conditions under clause 3.3 (b,e,f,g,i) have been fulfilled.
- b) ST has been collected and deposited by the registered sales tax collecting agents (STCA) at the point of sale.
- c) Purchases have been made from registered STCA maintaining and filing books of accounts to the Department.
- d) The refund claims are supported by documents such as supply order, supplier's invoice, Tax Deducted at Source and payment made by exempt organization/individual and other relevant refund documents mentioned under clause no. 3.4 above. In case of a refund of ST paid on cement, duly completed worksheet as per the format given in Annexure VIII should be submitted (combine the form with POL and cement).

3.7.1 Verification process

The concerned section in the regional office on receipt of the refund application shall observe the refund verification process given under clause no. 3.5 above.

3.8 Refund recommendation and approval

The concerned section head and the regional director shall carry out due diligence before recommending and approving the refund verified by the verifying officials.

The refund payment approval form given in Annexure X along with application form shall be forwarded to DRC for payment. In case of refund processed through the RAMIS system, refund approval form must be uploaded in the system.

3.9 Flow of Information

The respective RRCO shall share information with the DRC on refund of taxes and duties to avoid refunded amount being claimed as expenses in their books of account.

3.10 Maintenance of refund records

The respective section shall be responsible for maintaining proper records as per the annexure XI of all the refund claims made along with the copy of refund payment approval form.

3.11 Refund of Non-Taxes and Royalties

3.11.1 Applicability of Refund

- a) A claimant who has erroneously deposited fees/charges/fines and penalties etc. or excess deposit of the same.

3.11.2 Conditions for refund

The refund of non-taxes and royalties shall be made on the fulfillment of the following conditions:

- a) The claims shall be routed through the concerned RRCO.
- b) Claims must be made within one year from the date of payment.
- c) There are no outstanding dues against his/her business or against himself /herself as an individual including his/her suppliers/contractors and sister concern.

3.11.3 Documents Required

- a) Duly filled Refund Application form (Annexure VII)
- b) Original Revenue Money Receipt
- c) Endorsed Bank Depositing Slip
- d) TROCCO in case of a refund of royalty on timber
- e) GPT in case of a refund of royalties on non-wood forest produce (NWFP)

3.11.4 Verification Process

- a) The Revenue Section shall verify and confirm that refund claims are verified and forwarded by the collecting agencies.
- b) The Revenue Section on receipt of refund request shall verify the claim and confirm the deposit into RGR Account and approve the refund request if eligible.
- c) All original documents including revenue money receipts submitted by the claimant shall be retained by the concerned section and maintain proper records of document for audit purpose and future reference.

3.12 Refund of Advance Deposit and Other receipts

The advance deposits and other receipts shall be deposited into SBA account. The adjustment shall be made against the imports of goods by the respective business units or agents.

3.12.1 Conditions for Refund

- a) Deposits made into the SBA account by the authorized business units or agents (authorized by the exempt organization) for adjustment of import duty /taxes and other receipts.
- b) Refund claims shall be made through the respective RRCO.
- c) The claimant must produce the original departmental revenue money receipt or advance adjustment voucher (for advance deposits Account holder) and import declaration if applicable to authenticate payment of claim as a refund.
- d) There are no outstanding taxes, duties, fines, penalties or interest due against the business entity including sister concern.

3.12.2 Verification process

The respective section in the regional office on receipt of the refund application shall observe the following procedures for verification of the refund claims:

- a) The verifying officials shall confirm that the conditions mentioned in the clause 3.12.1 have been fulfilled. The incomplete application in terms of lack of proper documents and non-fulfillment of conditions shall be returned immediately to the claimant while informing the reasons for the same.
- b) The verifying official shall fill up the refund statement mentioned in Refund Application as per the prescribed form
- c) Ensure the verification of RMR and deposit of the amount into the RGR account.
- d) Ensure there are no outstanding dues with the department. If the claimant including sister concern has outstanding dues with the department the outstanding amount should be cleared prior to approval of a refund or refund should be adjusted against the outstanding dues.
- e) All original documents including revenue money receipts submitted by the claimant shall be retained by the concerned section and maintain proper records of document for audit purpose and future reference.
- f) Ensure that correct bank account number of the refund claimant is provided and forward the account number to DRC along with authorization letter from the relevant agency.

3.13 Payment of refund

- a) The DRC shall process refund payment based on refund payment approval form (Annexure X) and refund number initiated by respective RRCO.
- b) Refunds to banks other than BOB shall be routed through RMA for final validation and endorsement to respective banks.
- c) All refund payments shall be made only to an exempt organization or an exempt individual and not to third-party contractor or supplier.
- d) Notwithstanding clause c) above, refund pertaining to PIT, BIT, CIT shall be made to the concerned business unit or individual.
- e) All refunds payments shall made directly to the claimant's account number except in case of refund process through RAS issue an account payee cheque in favor of the claimant.

3.14 Unclaimed refund

- a) Unsuccessful Refund returned from bank due to account closure/name mismatch/wrong account numbers etc. shall be parked under unclaimed refund and dealing official shall follow up for necessary rectification.
- b) Unclaimed refunds shall be refunded after the correct account number is updated and intimated to the Revenue Accounts and Audit Division.
- c) Unclaimed Refund for a period of three years shall be notified in the media and if the refund is not claimed within the stipulated time, it shall be deemed as public money and transferred to the Consolidated Fund account as per section 147 of chapter VIII, PFA.

CHAPTER FOUR

Revenue Auditing Procedures

This chapter covers general guidelines and procedures to carry out revenue audit of the regional offices and the collecting agencies.

4.1 Principles and Standards of Revenue Audit

To conduct an audit on the collecting agency is governed by a set of principles and understanding of the clear responsibility of the auditors and the audited agencies. The auditor must be aware of their roles and responsibilities, objectives and principles during the audit process. Similarly, the agency should be aware of its own responsibility

4.2 Code of conduct

Code of conduct and ethics shall be followed at all times as per chapter 3 section 3.2 of Bhutan Civil service rules and regulations 2018 and abide by a set of principles relating to integrity, objectivity, confidentiality, competency and conflict of interest adopted by Ministry of Finance.

4.3 Objectives of Revenue Audit

The primary purpose of revenue audit is to ensure that the government revenues are collected and deposited as per the prescribed rules and regulations. The audit program is mainly concerned with the misuse and misappropriation of government revenue and aimed to improve compliance. It is also vital to ascertain that revenues are properly classified and proper records are maintained and appropriately reflected in the financial statement. Some of the issues to be considered and verified while auditing are:

- a) government dues are collected from the taxpayers, individuals and agencies and deposited timely
- b) proper record of revenue collection and deposit are maintained
- c) RMR stock register
- d) proper revenue account heads are used
- e) refund are processed as per the rules and regulations
- f) assess, review and recommend internal control measures and accounting systems.

4.4 Annual Audit Plan

The respective regional office shall prepare an annual audit plan and identify the collecting agencies to be audited during the fiscal year based on the available manpower and resources. The plan shall be prepared at the beginning of the Fiscal Year (July-August) and submit a copy of final plan to DRC after endorsement from the Regional Director.

The revenue section head shall be responsible to monitor the implementation of audit plans and take remedial actions. All collecting agency must be audited annually if possible or at least once in two years. Priority should be given to the following agencies:

- a) agencies that have not been audited in the previous year
- b) agencies that have revenue potential
- c) agencies that have poor compliance

The section head shall share the audit plan with all the officials working under the section and delegate number of units to be audited by each audit team. The section head in consultation with all the team members draws an audit schedule and timeline. All the team members should ensure that audit plans and schedules are included in their individual work plan. The revenue section head shall be responsible to monitor the execution of the audit plan as per the individual work plan.

4.5 Audit Teams

The Audit team shall comprise no less than two members and the roles and responsibilities of team members are as follows;

4.5.1 Responsibilities of Audit Team Leaders

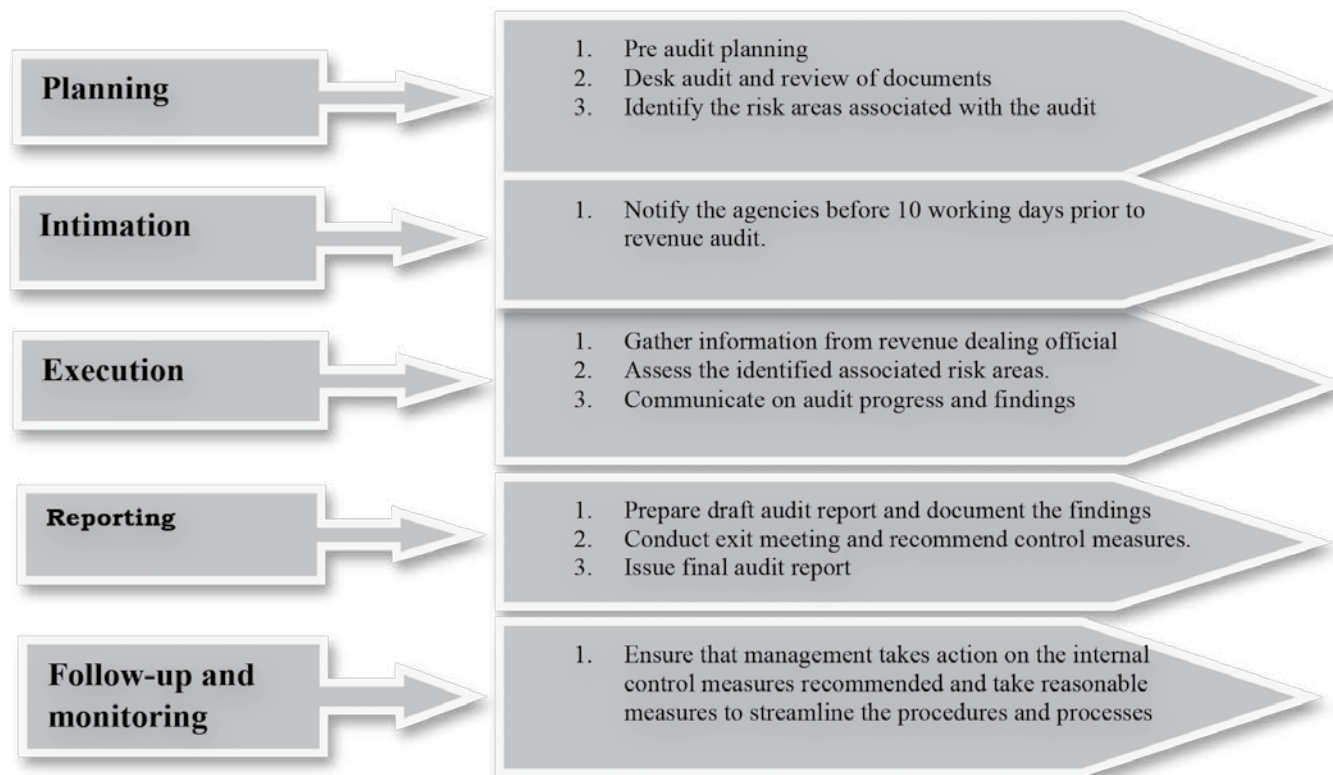
- a) Field audit plans and strategies in respect of an individual unit.
- b) Gathering relevant information required for the audit.
- c) Initiate audit proceedings.
- d) Allocating specific responsibilities to team members.
- e) Review previous audit reports
- f) Prepare audit report and submit a copy to Regional Director for approval.
- g) Submit a final audit report to DRC.

4.5.2 Responsibilities of Audit Team Members

- a) Assist the team leader
- b) Carry out the responsibilities delegated by the team leader
- c) Report all the findings during the audit and submit the same to the team leader.

4.6 Audit Process

The following audit process shall be followed:



4.7 Audit Planning and Strategy

An effective planning of an audit is essential to ensure that the intended objective of the audit is achieved. The first phase of the audit is to develop an audit plan and determine steps for data gathering and identifying and obtaining department/agency's policies, rules and regulations, standards and guidelines for review. The team shall prepare pre-audit plan, identify the sources of revenue, identify risk areas and gather information pertaining to the collecting agencies to be audited. The checklist to be followed as listed below;

- a) Prepare receipt stock details.
- b) Preparation of a summary of the revenue collection and deposit as per the report.
- c) Review the results of previous audits and its compliance history.
- d) Gather relevant information pertaining to policies/regulations/standards about the auditing agency in order to obtain a general overview of operations.
- e) Before proceeding for field work convene a meeting with the team members to highlight on the audit objectives, processes and area of focus to be audited.

4.8 Desk Audit

A desk audit is crucial as it will assist in developing an outline of the audit program. Desk audit involves the gathering of information and to perform administrative checks on collection and deposit of government revenue. The information collected shall be analyzed and refined to achieve the objective of the audit. During the desk audit, auditee must ensure that all the revenue sources collected by the agencies are compiled and carry out system audit and review of previous audit reports.

4.8.1 Intimation to the Auditee

- a) The concern agencies shall be notified before 10 working days prior to the revenue audit.

4.8.2 Execution

The execution of an audit is to concentrate on implementing and executing the audit plan. The main objective of the execution is to obtain appropriate and sufficient evidence to support the findings. It is further to assess the identified associated risk areas and gather supporting evidence to facilitate the drafting of audit report and recommendations. Any issues or uncertainties in the interpretation of rules and regulations during the course of the audit shall be guided by DRC.

- a) The revenue audit team shall review relevant documents and regulations necessary to gain an understanding of the auditing agency and sources of revenue collected by the collecting agencies. Following documents should be reviewed and examined:
 - b) Relevant laws and regulations pertaining to the collecting agency.
 - c) Policies, procedures, standards and directives.
 - d) Schedule of rates.
 - e) Revenue Money Receipt stock registers.
 - f) Endorsed bank depositing slips.
 - g) Cancelled RMR and authentication of reasons of cancellation.
 - h) Reward payment disbursement vouchers with case registration, compounding sheet and seizure lists.

4.8.3 Audit report

- a) The audit report is the principal outcome of the audit and comprises of audit findings and recommendations. The audit report shall be prepared as per the Annexure XII based on the carefully evaluated observations/findings and evidence obtained.
- b) The draft report shall be discussed with the concerned auditee and confirm the accuracy of the facts and reasonableness of findings, conclusions and recommendations. The draft report may be further updated on the basis of inputs received from the auditee.
- c) The team must share the draft audit report to the section head and regional director for their comments and feedback.
- d) During the exit meeting, highlight the audit findings and observations to the management of the agency and recommend corrective measures and agree on the action plan for the implementation of the recommendations. The action plan is incorporated in the audit report.
- e) The final audit report endorsed by the regional director is issued to the concerned agency with a copy to DRC.

4.8.4 Follow-Up on audit observation

The revenue audit team shall serve a reminder to the management of the concerned agency to address outstanding audit observations as follow;

- a) First reminder (30 working days) after the final report.
- b) Second reminder (30 working days) after the first reminder.
- c) Forward the case to DRC.

4.9 Audit of RRCOs by DRC

RAAD shall carry out an audit of the Regional offices to ensure the collection, deposit and refund of revenue are as per the prescribed rules and regulations. The same audit process stated in the manual shall be followed and the audit shall be carried out based on post audit analysis and risk-based assessment of individual targeted Regional Offices.

4.10 Audit of Revenue Money Receipt Book Stock

There are two types of Revenue Money Receipts;

- a) E-Revenue money receipts
- b) Manual-Revenue money receipts

4.10.1 Auditing the revenue money receipts, the auditor shall verify

- a) The stock of Revenue money receipt.
- b) Whether the manual revenue money receipts issued are updated into the RAMIS,
- c) Proper receipt cancellation procedures are duly followed as stated, wherein “the word ‘CANCELLED’ shall be marked boldly on each copy of the cancelled receipt under the dated signature of the controlling officer with a distinct Office Seal”,
- d) Whether original copies of cancelled receipts are intact and issued new revenue money receipts.

4.11 References for Revenue Auditing

Audit team may consider following documents and references relevant for the respective collecting agency while carrying out audit:

Agencies	Documents	References
Department of Forest and Park Services	<u>Permit Books:</u> 1. General Forest Produce Movement Order (GFPMO) 2. Internal Timber Movement Order (ITMO) 3. Timber Release Order Cum Certificate of Origin (TROCCO) 4. Depot Timber Movement Order 5. Export Timber Movement order 6. Import timber Movement Order 7. Forest offence Registration 8. Forest offence case Compounding Order Sheet 9. Seizure list 10. Permit Transit Subsidized Timber Rural Use (PTST) 11. Permit Transit of Firewood Rural Use 12. Resin & Trapping (RT) 13. Free Grant Permit 14. Royalty Deposition and marking Permit of 15. Subsidized Timber (RDMPST)	The Forest and Natural Conservation Rules and Regulations of Bhutan, 2017 Interim RBM Guideline, 2019
	<u>Reward Payment:</u> 1. Forest offence case Registration 2. Forest offence Compounding Order Sheet 3. Disbursement Voucher /Reward payment voucher. 4. Seizure list	Reward Payments shall be cross checked in compliance with clause 405, 406, 414 and 415 of Forest and Natural Conservation Rules and Regulations of Bhutan, 2017
Department of Trade and Industry	1. Lease Agreement 2. License Related Forms	1. Rules and Regulations for Establishment and Operation of Industrial and Commercial Ventures in Bhutan, 1995, 2. Bhutan micro trade regulation, 2006, 3. Bhutan retail trade regulation, 2006, 4. Bhutan wholesale trade regulation, 2006.
Department of Immigration	1. Report from Immigration Information and Monitoring System (IIMS)	Immigration Rules and Regulations 2015
	<u>Rewards Payment:</u> 1. Disbursement Voucher 2. Incentive Form	

Agencies	Documents	References
Dzongkhag/ Dungkhag Administrations	a. Land Record Section: 1. Report of e-sekor 2. Bhutan online Land Tax payment System (BOLTs) 3. Lease Agreement 4. Lag Thram Register	1. The Land Act of Kingdom of Bhutan, 2007 2. Land Rules and regulation, 2007 3. Land Lease Rules and Regulation, 2018 4. Rules and Regulations for Lease of Government Reserved Forest Land & Government Land, 2009
	b. Education Sector 1. Status of student Enrollment 2. Token Fees 3. Admission Fees 4. Boarding Fees 5. Cost of Books (Obsolete Books) 6. Tuition Fees (Other than Bhutanese)	Education Guideline policy
	c. Civil Registration: 1. Citizenship Identity/Special Residence Permit Card Application Form	
	d. Municipality 1. Lease Agreement 2. Rents buildings/workshops/plots Agreement/Register	Taxation Policy 1992
	e. Accounts Section: 1. Tender Award List 2. Government House rent Floor Area Measurement Lists	As per Notification from Ministry of Finance
	f. Environment fees and Charges:	Fee schedules to cover the cost of Administering the Environmental Assessment Act 2000.
Dungkhag Administration	a. Government House rent Floor Area Measurement Lists b. Education Sector: 1. Status of student Enrollment 2. Token Fees 3. Admission Fees 4. Boarding Fees 5. Cost of Books (Obsolete Books) 6. Tuition Fees (Other than Bhutanese) c. Land Tax: 1. Urban Land Tax 2. House Tax	1. Education Guideline policy 2. Taxation Policy 1992
Royal Court of Justice/ Thrimkhang Administration:	1. Court case Register 2. Court Verdict Files 3. Marriage Certificate Register 4. Government House rent Floor Area Measurement Lists	1. The Civil and Criminal Procedure Code 2. Penal Code of Bhutan 3. Marriage (Amendment) Act of Bhutan, 2009
Department Of Public Health	1. Stock of Medical Certificate 2. Government House rent Floor Area Measurement Lists	Rates as per notification from Ministry of Health
Department of Air Transport		The Bhutan Air Navigation Rules
Road Safety and Transport Authority	1. Stock of Traffic Infringement Notice (TIN) 2. Report from eRaLIS 3. Vehicle Registration/driving/learner licence form 4. Government House rent Floor Area Measurement Lists	Rules and Regulations of RSTA, 2019

Agencies	Documents	References
Customs Check posts	1. Import Declaration Form 2. Monthly reconciliation statement 3. LT invoice Rewards Payment: 1. Disbursement Voucher 2. Seizure list 2. Revenue Money Receipts 3. Refund claim form	Customs Act 2017 & Rules and Regulations
Bhutan Agriculture and Food Regulatory Authority (BAFRA)		Notification number BAFRA/MoAF/MD-08/2013-14/149 dated 12/09/2013
Department of Livestock and Research and Development Services	1. Stock register 2. Sales Register	Rates as per notification from Ministry of Agriculture and Forest
Construction Development Board (CDB)	1. Registration 2. Renewal 3. location transfer 4. up gradation	Rates as per the CDB Rules and Regulation
Department of Labor	1. Fines and Penalties- Invalid Work permit 2. Fines and Penalties- Missed used Work permit 3. Fines and Penalties- Illegal Workers 4. Fines and Penalties- Non- Procession Work permit 5. Fines and Penalties- Invalid Work permit	1. Regulation on Working Conditions, 2012 2. Labour and Employment Act, 2007
Bhutan Standard Bureau	Lists of Tests Conducted	RULES GOVERNING PRODUCT CERTIFICATION

ANNEXURES

ANNEXURE I

Agency/User Registration Form

-----Agency Letter Head-----

“Letter No”

Date: -

APPLICATION FOR

- Agency Registration

- User Registration

The
.....
.....

Sir/Madam,

Kindly arrange for registration of Collecting Agency/ System User as per details provided below;

Agency Details:

Designation (Head of Agency)	Agency Name	Department	Ministry	Agency's Address/ Location	Remarks

User Details:

Name	CID Number	Designation	Email Address	Mobile Number	Remarks

Signature

Name & Designation, Date

ANNEXURE II
RMR STOCK REGISTER

RMR (E-Receipts) Stock Register

Date	Received from	Issued To	RMR (E-Receipts) Number		Number of Books	Issuing Officials Name & Signature	Receiving Officials Name & Signature	Remarks
			From	To				

RMR (Manual) Stock Register

Date	Received From	Issued To	Book Number		Page Number		Number of Books	Issuing Officials Name & Signature	Receiving Officials Name & Signature	Remarks
			From	To	From	To				

ANNEXURE III
RMR REQUISITION FORM

Letter No.

Date:

REQUISITION FOR:

RMR (E- Receipts)

RMR (Manual)

Departmental Money Receipts

The
.....
.....

Sir/Madam,

Kindly arrange to issue the following number of books to..... as per the information given below:

Sl. No.	No. of books received	No. of books Issued	No. of books in balance	Last book no./ preprinted no.	Total No. of books required	Remarks

Signature

Name & Designation, Date

ANNEXURE IV

RMR Issue Letter

Letter No

Date: -

The

Sub:Issue of RMR

Sir/Madam,

As per your requisition letter no. dated, this office is pleased to issue following RMR:

Sl No.	Serial No.		Total
	From	To	
Total No. of RMR(E-Receipt) Books Issued			

Sl No.	Book No.		Total
	From	To	
Total No. of RMR(manual receipts) /DMR Books Issued			

The dealing official(s) must verify and ensure that all the RMR pages are correct and intact before leaving RRCO premises, and acknowledge the receipt.

The agency is requested to kindly ensure safe custody, proper use and preservation of RMR.

Yours Sincerely,

Name & Designation, Date

ANNEXURE V
Refund Reporting Statement

Financial Year.....

	Source of Revenue	Gross	Refund	Net Revenue
	Revenue	-	-	-
A	Taxes	-	-	-
1	Taxes on Income, Profits and Capital Gains	-	-	-
1.1	Corporate Income Tax			
1.2	Business Income Tax			
1.3	Personal Income Tax			
2	Taxes on Property	-	-	-
2.1	Recurrent Taxes on immovable property (Dzongkhag Municipality)			
2.2	Taxes on Capital Transactions			
3	Taxes on Goods and Services	-	-	-
3.1	Sales Tax			
3.2	Excise Duty			
3.3	Green Tax			
3.4	Taxes on permission to use goods or perform activities			
4	Taxes on International Trade and Transactions	-	-	-
4.1	Customs and Other Import Duties			
5	Other Taxes			
B	Other Revenue	-	-	-
1	Property Income	-	-	-
1.1	Interest receipt from the corporation			
1.2	Dividend			
1.2	Withdrawals from the income of quasi-corporations			
1.3	Miscellaneous Rent			
2	Social Contributions	-	-	-
2.1	Health Contribution			
C	Current Revenue from Government Agencies	-	-	-
1	Administrative Fees & Charges	-	-	-
1.1	Economic Services			
1.2	Social Services			
1.3	General Services			
2	Sale of Goods and Commodities	-	-	-
2.1	Economic Services			
2.2	General Services			
2.3	Miscellaneous Revenue			
D	Capital Revenue from Government Agencies	-	-	-
1	Capital Receipts	-	-	-
1.1	Economic Services			

ANNEXURE VI

Rural Tax Report

FISCAL YEAR							
Sl.No	Dzongkhag	Rural Life Insurance	House Tax	Land Tax	Cattle Tax	Orchard Tax	Remarks
Samdupjongkhar							
1	Pemagatshel						
2	Samdrupjongkhar						
3	Samdrupcholing						
4	Nanglam						
5	Jomotshangkha						
	Total						
Thimphu Region							
1	Punakha						
2	Wangdi						
3	Gasa						
4	Lingzhi						
5	Thimphu						
	Total						
Mongar Region							
1	Mongar						
2	Lhuntse						
3	Tashigang						
4	Tashiyangtse						
5	Weringla						
6	Sakteng						
7	Wamrong						
8	Thrimshing						
	Total						
Phuntsholing Region							
1	Phuntsholing						
2	Chukha						
	Total						
Paro Region							
1	paro						
2	Haa						
	Total						
Bumthang Region							
1	Bumthang						
2	Trongsa						
	Total						
Samtse Region							
1	Samtse						
	Total						
Gelephu Region							
1	Sarpang						
2	Gelephu						
3	Tsirang						
4	Dagana						
5	Lamoizangkha						
6	Zhemgang						
7	Pangbang						
	Total						
Grand Total							

Note: May add column if there is any other tax which is not covered under any of the identified head.
May also add/delete Region if it is not included here/doesn't fall under your region's jurisdiction.

ANNEXURE VII

APPLICATION FORM FOR REFUND

Ref. No.

Date:

The Regional Director
 Regional Revenue & Customs Office

Name of the exempt organization or individual:

TPN/ Agency code:

Address:

Contact Number:

Bank Account No.:

Account Holder Name:

Bank Name:

Refund details:

SI No.	Name of agency/ Taxpayer	Agency code/ TPN	Refund Amount Claimed	Revenue Money receipt No. & date	Deposit Slip/Bill No. & date

*******Please use additional sheet using the same format, if required.**

Documents required:

Income Tax refund	Sales Tax / Customs Duty/Green Tax refund	Non-tax revenue refund
<ul style="list-style-type: none"> • Original revenue money receipt 	<ul style="list-style-type: none"> • Original revenue money receipt/ advance adjustment voucher • Original IDEC • Declaration Form/Import Bill • Invoices/Bills 	<ul style="list-style-type: none"> • Original revenue money receipt • Deposit Slip

I/We hereby declare that information given in this declaration and attached documents are true and correct to the best of my/our knowledge. In case the declaration is found to be untrue or incorrect, I/We shall be liable for fines, penalties and prosecution including rejection of refund claim as per the provisions of the Customs Act 2017, Income Tax Act of the Kingdom of Bhutan, 2001, Sales Tax, Customs and Excise Act 2000 and amendments thereof.

(Signature of the applicant)

Affix a Legal Stamp

FOR OFFICIAL USE ONLY

Checklist

- 1. Verified the type, amount and eligibility of refund claimed
- 2. Relevant documents are attached as per the checklist
- 3. Confirmed that the taxes/duties are deposited with concerned RRCO
- 4. Confirmed that the claimant has no tax outstanding dues with the Department

Refund Statement

Name of refund claimant	Revenue account head	Total Refund Claimed	Refund Disallowed	Actual Refund Allowed	Remarks

Verified by:

Recommended by

Approved by:

Name
Designation
Sign & seal

Name
Designation
Sign & seal

Name
Designation
Sign & seal

ANNEXURE VIII

Worksheet

Refund worksheet for POL and Cement

Sl.No	Invoice no.& date	Qty.	Invoice amount	Effective rate/price	Effective value	Tax rate	Sales Tax
Total							

ANNEXURE IX
Refund Clearance Form

Refund Claimants Profile

Refund Application No.			
Name of Exempt Party/Organization			
Name of Contracting Party(s)/Supplier(s)/Individual(s)	Name of the Unit.	TPN	CID. No.
	1.		
	2.		
Refund Amount Claimed			
<u>Outstanding Tax/Non-Tax Clearance</u>			
If there are any outstanding dues (Tax/Non-Tax) of the above-stated units including the sister concern if any, indicate the outstanding details in the following format.			
1. Sales Tax Section-(Point Of Sale)			
Name of the unit/Party	TPN	Outstanding Amount	Year
1.			
2.			
Clearance Date:	Name:	Seal &Signature:	
2. Tax Administration Section			
1.			
2.			
Clearance Date:	Name:	Seal &Signature:	
3. Customs and Excise Section/Sales Tax at the POE			
1.			
2.			
Clearance Date	Name:	Seal &Signature:	
4. Revenue Accounts and Audit Section			
1.			
2.			
Clearance Date:	Name:	Seal &Signature:	

ANNEXURE X
Refund Payment Approval Form

Ref No.

Date:

**The Collector
Revenue Accounts and Audit Division
Department of Revenue & Customs
Thimphu.**

Sub: Refund payment

Dear Sir/Madam,

The following refund claim has been duly verified and is forwarded for approval of payment from the head office.

Sl No.	Application ref No. date	Name of exempt organization/ Individual	Refund claimed	Refund admitted	Revenue account head

A copy of refund application and approval form is attached herewith for your kind reference.

Thank you,
Yours sincerely,

Name & signature of the Regional Director

Note: No copies shall be issued to the refund claimant.

ANNEXURE XI

Maintenance of Refund Record at DRC & RRCO

Sl.No	Exempt Party	Third Party	Application Reference No.	Refund Claimed	Refund Approved
1					
2					
3					
4					

ANNEXURE XII
REVENUE AUDIT REPORT

REVENUE AUDIT REPORT OF (Agency Name and Address)

Period Covered:(Financial Year Covered)
--

YEAR:(Income Year)

RRCO Letter Head

Letter no.:.....

Date:

Address:

Subject:

Sir/Madam/Dasho,

Please find enclosed herewith the Revenue Audit Report in respect of(Agency Name) for the financial year

The audit was conducted to ensure that the revenue collection and deposits are made as per the rules and regulations. Further, it is aimed to instill internal control mechanism in the system and agency is requested to review the findings and observations. Based on the findings and recommendations please adopt appropriate control measures and submit action taken report within 30 working days from the date of issue of this report to RRCO.

The audit team would like to acknowledge kind co-operation and continued assistance extended by the officials which facilitated the timely completion of the revenue audit.

Thanking You.
Yours Sincerely

(Name)
Regional Director
Seal and Sign.

Disclaimer Note

Revenue audit observations are made in keeping with the facts, figures and information made available and accessible to the audit team by the(**Agency Name**). The opinion of the auditors shall confine to the period covered and information made available till the time of issue of this report.

TITLE SHEET

1.	Title	:	Annual revenue audit of.....(Agency Name)
2.	Head of the Agency	:	
3.	Dealing Official	:	
5.	Period Audited(Fiscal year)	:	FISCAL YEAR
6.	Audit Duration	:	
7.	Composition of Audit Team	:	<u>Team Leader:</u> Name: Designation: Employee ID: <u>Team Members:</u> Name: Designation: Employee ID:
8.	Accountability	:	<u>1. Direct Accountability:</u> Name: Designation: Employee ID: <u>2. Supervisory Accountability:</u> Name: Designation: Employee ID:
8.	Engagement Letter No	:	
9.	Date of Exit Meeting	:	

BACKGROUND

Scope and Objectives

The audit was conducted with a view to:

- Ascertain timely collection and deposit of government revenue,
- To assess, review and recommend internal control measures and accounting systems of Revenue Collecting Agencies.

Methodology

- Physical verification of Revenue Money Receipts and Bank Depositing Slips.
- Verification of the collection and deposit entries made in the RAMIS.
- Verification of Disbursement Vouchers.
- Add any other relevant documents.

Collection and Deposit Statement

The Revenue collection and deposit is as shown below:

Actual Revenue Collection Vs Actual Deposit_FY.....					
Month	Opening Balance	Collection	Deposit	Reward	Closing Balance
July	-				
August	-				
September	-				
October	-				
November	-				
December	-				
January	-				
February	-				
March	-				
April	-				
May	-				
June	-				
Total	-				

Revenue Money Receipt (RMR) Stock

The status of Revenue Money Receipt Stock is as follows;

Manual Receipt Stock				
SL #	Book No.	Page No		Remarks
		From	To	

E-receipt Receipt Stock				
SL #	Serial no	Page No		Remarks
		From	To	

Cancellation of RMR				
SL #	Serial no/Book no	Page No		Remarks/ Reasons for cancellation/ details of reissued RMR
		From	To	

Observations and Recommendations

The RRCO while reviewing the revenue collection and deposit records, internal controls and operations of the..... (Agency Name) noted certain deficiencies and lapses as discussed below:

Acknowledgment:

The Revenue audit team acknowledges the kind cooperation extended by the Officials during the course of the audit.

Audited by:
(Name)
Designation

Team Members:
Name:
Designation:

Reviewed by:
Revenue Head

Approved by:
(Name)
Regional Director

ANNEXURE XIII

Revenue Chart of Account

Head Code	Head Description
1	Revenue
11	Taxes
111	Taxes on Income, Profits and Capital Gains
1111	Corporate Income Tax (CIT)
11111	Manufacturing Sector
111110001	Corporate Income Tax
111110010	TDS
111119001	Penal Interest
111119010	Fines and Penalties
111119901	Refund
11112	Service Sector
111120001	Corporate Income Tax
111120010	TDS
111129001	Penal Interest
111129010	Fines and Penalties
111129901	Refund
11113	Trading Sector
111130001	Corporate Income Tax
111130010	TDS
111139001	Penal Interest
111139010	Fines and Penalties
111139901	Refund
1112	Business Income Tax (BIT)
11121	Manufacturing Sector
111210001	Business Income tax
111210010	TDS
111219001	Penal Interest
111219010	Fines and Penalties
111219901	Refund
11122	Service Sector
111220001	Business Income tax
111220010	TDS
111229001	Penal Interest
111229010	Fines and Penalties
111229901	Refund
11123	Trading Sector
111230001	Business Income tax
111230010	TDS
111239001	Penal Interest
111239010	Fines and Penalties
111239901	Refund
1113	Personal Income Tax (PIT)
11131	Resident
111310001	Personal Income Tax
111310010	TDS on Salary
111310011	TDS on Interest
111310012	TDS on Dividend
111310013	TDS on Rental Income
111310014	TDS on Other Sources of Income
111310015	TDS on Tour Income
111310016	TDS on Bhutanese Contract
111310017	TDS on non-Bhutanese Contract
111310018	TDS on Other Sources of Income
111319001	Penal Interest
111319010	Fines and Penalties

Head Code	Head Description
111319901	Refund
1117	7 - EXEMPTED ORG TAX
11177	EXEMPTED ORG TAX FUNCTIONAL GROUP
111779999	EXEMPTED ORG TAX - FINES & PENALTIES
111779901	Refund
112	Taxes on Property
1121	Recurrent Taxes on immovable property
11211	Urban
112113601	Land Tax
112113602	Underdevelopment Land Tax
112113603	House Tax
112119001	Penal Interest
112119010	Fines and Penalties
112119901	Refund
11212	SEZ/Protected Area/Special Area
112123601	Land Tax
112123602	Underdevelopment Land Tax
112123603	House Tax
112129001	Penal Interest
112129010	Fines and Penalties
112129901	Refund
1122	Taxes on Financial and Capital Transactions
11221	Financial Transactions
112213601	Banking Cash Transaction Tax
112213602	Securities Transaction Tax
11221901	Penal Interest
112219010	Fines and Penalties
112219901	Refund
11222	Capital Transactions
112223601	Property Transfer Tax/Ownership transfer tax
112223602	Motor Vehicle Ownership Transfer Tax
11222901	Penal Interest
112229010	Fines and Penalties
112229901	Refund
113	Taxes on Goods and Services
1131	Sales Tax
11311	Point of Sales-Domestic
113110003	Sales Tax on Beer
113110004	Sales Tax on Vehicle
113119001	Penal Interest
113119010	Fines and Penalties
113119901	Refund
11312	Point of Sales - India
113120001	Sales tax on goods and commodities
113129001	Penal Interest
113129010	Fines and Penalties
113129901	Refund
11313	Point of Sales - Service
113130001	Sales tax on goods and commodities
113139001	Penal Interest
113139010	Fines and Penalties
113139901	Refund
11314	Point of Sales - Service
113140001	Sales Tax on Hotels & Restaurants
113140002	Sales Tax on Entertainment Services (Cable TV and Cinema)
113140004	Sales Tax on Telecom Service
113149001	Penal Interest on Sales Tax on Services
113149010	Fines and Penalties - Sales Tax on Services
113149901	Refund of Sales tax on Services

Head Code	Head Description
11315	Point of Entry - India
113150001	Sales tax on goods and commodities
113150002	Sales Tax on Vehicle-India
113150003	Sales Tax on Petrol(India)
113150004	Sales Tax on HSD(India)
113150005	Sales Tax on Lubricant
113150006	Sales Tax on Other Petroleum Product
113159001	Penal Interest
113159010	Fines and Penalties
113159901	Refund
11316	Point of Entry - Other than India
113160001	Sales tax on goods and commodities
113169001	Penal Interest
113169010	Fines and Penalties
113169901	Refund
1132	Excise
11321	Domestic
113210001	Excise Duty on goods and commodities
113210002	Liquor Excise Duty
113219001	Penal Interest
113219010	Fines and Penalties
113219901	Refund
11322	India
113220001	Excise Duty Refund from India
1133	Green Tax
11331	Point of Entry - India
113310001	Green Tax on Vehicles
113310020	Green Tax on Petrol
113310021	Green Tax on Diesel(HSD)
113319001	Penal Interest
113319010	Fines and Penalties
113319901	Refund
11332	Point of Entry - Other Than India
113320001	Green Tax on Vehicles
113329001	Penal Interest
113329010	Fines and Penalties
113329901	Refund
1134	Taxes on use of goods and on permission to use goods or perform activities
11341	Motor Vehicle
113410001	Motor Vehicle Registration Fees
113410002	Motor Vehicle Renewal Fees
113419010	Penal Interest
113419901	Refund
11342	Business and Professional Licenses
113423601	Trade License Registration Fees - Large
113423602	Trade License Renewal Fees - Large
113423603	Industrial License Registration Fees - Large
113423604	Industrial License Renewal Fees - Large
113423605	Service License Registration Fees - Large
113423606	Service License Renewal Fees - Large
113423607	Construction License Registration Fees - Large
113423608	Construction License Renewal Fees - Large
113423701	Trade License Registration Fees - Medium
113423702	Trade License Renewal Fees - Medium
113423703	Industrial License Registration Fees - Medium
113423704	Industrial License Renewal Fees - Medium
113423705	Service License Registration Fees - Medium
113423706	Service License Renewal Fees - Medium
113423707	Construction License Registration Fees - Medium

Head Code	Head Description
113423708	Construction License Renewal Fees - Medium
113423801	Trade License Registration Fees - Small
113423802	Trade License Renewal Fees - Small
113423803	Industrial License Registration Fees - Small
113423804	Industrial License Renewal Fees - Small
113423805	Service License Registration Fees - Small
113423806	Service License Renewal Fees - Small
113423807	Construction License Registration Fees - Small
113423808	Construction License Renewal Fees - Small
113423901	Trade License Registration Fees - Micro
113423902	Trade License Renewal Fees - Micro
113423903	Industrial License Registration Fees - Cottage
113423904	Industrial License Renewal Fees - Cottage
113423905	Service License Registration Fees - Cottage
113423906	Service License Renewal Fees - Cottage
113423907	Trade License Registration Fees - Wholesale
113423908	Trade License Renewal Fees - Wholesale
113423909	Entertainment License Fees
113423910	Entertainment License Renewal Fees
113424001	Bar License Registration Fees - Town A
113424002	Bar License Renewal Fees - Town A
113424003	Bar License Registration Fees - Town B
113424004	Bar License Renewal Fees - Town B
113424005	Bar License Registration Fees - Town C
113424006	Bar License Renewal Fees - Town C
113424007	Bar License Registration Fees - Town D
113424008	Bar License Renewal Fees - Town D
113424101	Tourism License Registration Fees
113424102	Tourism License Renewal Fees
113424201	Liquor Shop License Fees
113424301	Trade Mark Registration Fees
113424302	Trade Mark Renewal Fees
113424303	Copy Right Registration Fees
113424304	Copy Right Renewal Fees
113424305	Patent Registration Fees
113424306	Patent Renewal Fees
113424307	Industrial Design Registration Fees
113424308	Industrial Design Renewal Fees
113424401	Temporary Contract License Fees
113424402	Temporary Contract License Renewal Fees
113425001	Issuance of Duplicate License
113425002	Change of License Details
113429010	Fines and Penalties (Late Renewal) - Trade
113429011	Fines and Penalties (Late Renewal) - Industry
113429012	Fines and Penalties (Late Renewal) - Service
113429013	Fines and Penalties (Late Renewal) - Construction
113429014	Fines and Penalties (Late Renewal) - Tourism
113429015	Fines and Penalties (Late Renewal) - Bar
113429016	Fines and Penalties (Late Renewal) - Trade Mark
113429017	Fines and Penalties (Late Renewal) - Copy Right
113429018	Fines and Penalties (Late Renewal) - Patent
113429019	Fines and Penalties (Late Renewal) - Industrial Design
113429901	Refund(Business & Prof. Licenses)
114	Taxes on International Trade and Transactions
1141	Customs and Other Import Duties
11411	Import Duty (Customs Duty)
114110001	Customs Duty on goods and commodities
114119001	Penal Interest
114119010	Fines and Penalties

Head Code	Head Description
114119901	Refund
11411	Export to India
114210001	Export Duty on Goods and Commodities
114219901	Refund
11411	Export to Country Other Than India
114210001	Export Duty on Goods and Commodities
114219901	Refund
115	Other Taxes
1151	Payable solely by business
11511	Airport Tax
115110001	Airport Service Tax
115110020	Surcharge on Passengers
11512	Duties
115120001	Legal Stamp Duty
115120002	Revenue Stamp Duty
1152	Royalty
11521	Tourism
115210001	Royalty from Tourism
115219010	Fines and Penalties
115219901	Refund(Tourism)
11522	Forest Products
115223601	Timber - Girth
115223602	Timber - Log Form
115223603	Timber - Sawn Form
115223604	Timber - Timber with Cull
115223605	Timber - Poles
115223606	Timber - Hakaries (Industrial Wood)
115223607	Timber - Slab/Bakals/Offcuts
115223608	Timber - Shingle
115223609	Timber - Firewood
115223610	Timber - Wood Chips
115223701	Non Wood Forest Produce (NWFP) - Boulders
115223702	Non Wood Forest Produce (NWFP) - Stone
115223703	Non Wood Forest Produce (NWFP) - Stone Chips
115223704	Non Wood Forest Produce (NWFP) - Mud
115223705	Non Wood Forest Produce (NWFP) - Top Soil
115223706	Non Wood Forest Produce (NWFP) - Bamboo
115223707	Non Wood Forest Produce (NWFP) - Sand
115223708	Non Wood Forest Produce (NWFP) - Cordyceps
115223709	Non Wood Forest Produce (NWFP) - Rubia
115223710	Non Wood Forest Produce (NWFP) - Chirata
115223711	Non Wood Forest Produce (NWFP) - Poulzozia
115223780	Other Non Wood Forest Produce (NWFP)
115229010	Fines and Penalties (Royalty Forest)
115229901	Refund
11523	Mines and Minerals
115230001	Royalty from Dolomite
115230002	Royalty from Iron Ores
115230003	Royalty from White Cement
115230004	Royalty from Rosin & Turpentine
115230005	Royalty from Lime Stone
115230006	Royalty from Calc-Tufa
115230007	Royalty from Marble
115230008	Royalty from Coal
115230009	Royalty from Gypsum
115230010	Royalty from Quartzite
115230011	Royalty from Granite
115230012	Royalty from Stone Mines
115230013	Royalty from Clay Quarry
115230014	Royalty from Sand Quarry

Head Code	Head Description
115230015	Royalty from Talc Quarry
115230080	Royalty from Other Mines and Minerals
115239010	Fines and Penalties
115239901	Refund(Mines and Minerals)
11524	Other Natural Resources
115240001	Royalty from Hydro Power
115249010	Fines and Penalties
11525	Other Royalty
115250001	Royalty from Cosmetic Product
12	Other Revenue
121	Property Income
1211	Interest
12111	GoI Loans
121110002	Tala Hydro Power Project(GoI Loan)
12112	Other Loans
121120001	Dagachu Hydro Power Corporation
121120002	Bashochhu Hydro Power Plant (Upper Stage)
121120003	Bashochhu Hydro Power Plant Lower Stage)
121120004	Bhutan Development Finance Corporation Ltd.
121120005	Bhutan Power Corporation
121120006	Tangsebji Hydro Power Project(Other Loan)
121120007	Druk Green Power Corporation Ltd
1212	Dividend
12121	DHI
121210001	Dividend from DHI
12122	Others
121220001	Bhutan Polythene Company
121220002	Food Corporation of Bhutan
121220003	Bhutan Development Finance Corporation
121220004	Bhutan Tourism Corporation Ltd
121220005	Bhutan Fruit Product Ltd
121220006	Asian Reinsurance Corporation
121220007	Tala Hydropower Project Authority
121220008	Bhutan Post
121220009	Kuensel Corporation
121220010	Bhutan Duty Free Limited
121220011	Royal Bhutan Helicopter Services Ltd
121220012	Bhutan Lottery Limited
1213	Withdrawals from income of quasi-corporations
12131	Net Profit Transfers
121310001	Royal Monetary Authority
1214	Miscellaneous Rent
12141	Rental Income from mines
121410001	Mineral Rent
121410002	Surface rent
121419010	Fines and Penalties
121419901	Refund(Rental Income from Mines)
122	Social Contributions
1221	Security Contributions
12211	Employees Contribution
122110001	Health Contribution
122119001	Penal Interest
122119010	Fines and Penalties
122119901	Refund (Health Contribution)
13	Current Revenue from Government Agencies
131	Administrative Fees & Charges
1311	Economic Services
13111	Agriculture, Live Stock and Forest
131110001	Cold Storage Charges
131110002	Inspection Fees

Head Code	Head Description
131110003	Repair and Service Charges
131110004	Marking Fees
131110005	Fishing license Fees
131110006	Fishing License Renewal Fees
131110007	Permit Fees for In-Country Movement of Plants
131110008	Anti Mortem Fees
131110009	Post Mortem Fees
131110010	Quarantine Fee
131110011	Live Stock and L/S Import Permit Fees(Commercial)
131110012	Permit Fees for In-Country Movement of Live Stock and Live Stock Products
131110013	Veterinary Charges
131110014	Registration of Pets
131110015	Medicine Cost
131110016	Plants Import Permit Fees(Commercial)
131110017	Zoo - Sanitary Certificate/ Export Certificate Fees
131110018	Phytosanitary Certificate Fee/Export Certificate Fees
131110019	Coupon Permit Cost
131110020	Forest Products Import Permit Fees
131110021	Food Handling Permit Fees
131110022	Auction of Seized Pets
131110023	Forest Clearance & Service Fees
131110024	Forest Clearance Renewal Fees
131110025	Private Property Hammer Registration Fees
131110026	Private Property Hammer Renewal Fees
131110027	Power Chain Registration Fees
131110028	Power Chain Renewal Fees
131110029	Mobile sawmill registration fees
131110030	Mobile Sawmill Renewal Fees
131110031	Import Fees for Timber
131110032	Import Fees for NWFP
131110033	Export Fees for Timber
131110034	Export Fees for NWFP
131110035	Registration Fees for Cordyceps Collection
131110036	Registration Fees for Food Manufacturing Unit
131110101	Live Stock and L/S Import Permit Fees(Personal)
131110102	Plants Import Permit Fees(Personal)
131110103	Export Certificate Fees for Animal &Products(Commercial)
131110104	Export Certificate Fees for Animal &Products(Personal)
131110105	Registration Fees for Abattoir
131110106	Registration Fees for Pet Shelter
131110107	Registration Fees for Pet Shop
131110108	Registration Fees for Breeding Kennel or Cattery
131118901	Reward Payment (Forest)
131119010	Fines and Penalties- Agriculture
131119011	Fines and Penalties - Forest
131119012	Fines and Penalties -Live Stock
131119013	Fines and Penalties- Illegal Import of L/S Products
131119014	Fines and Penalties- Import of Banned Plant Products
131119015	Fines and Penalties-Contaminated/Expiry Food Products
131119016	Fines and Penalties- Operating Meat Shop without Registration
131119017	Fines and Penalties - Violating Meat Shop Minimum Standard
131119018	Fines and Penalties - Illegal Slaughter & Meat Sale
131119019	Fines and Penalties - Violating Health and Safety Measures
131119020	Fines and Penalties - Failing to Restrain Pets
131119021	Fines and Penalties - Animal Cruelty
131119101	Compensation on Forest Offences
131119901	Refund
13112	Geological Services
131120001	Service Charge
131120002	Drilling

Head Code	Head Description
131120003	Chemical Test
131120004	Strength Test
131120005	Abrasive Test
131120006	Environment Restoration Bond
13113	Corporate Services
131130001	Company Incorporation Fees
131130002	Sale of Certificate of Origin
131130003	Trade Mark Fees
131130004	Copyright Fees
131130005	Patent Fees
131130006	Industrial Design Fees
131130007	License Name Transfer Fees
131130008	Trade Mark Transfer Fees
131130009	Copyright Transfer Fees
131130010	Patent Transfer Fees
131130011	Industrial Design Transfer Fees
131130012	License Booklet Fee
131130013	Name Reservation and Approval Fees
131130014	Change of Directors & CEO Fees
131130015	Change of Address/location Fees
131130016	Change of Company Name Fees
131130017	Change of Share Capital Clause Fees
131130018	Change of Subscription Clause Fees
131130019	Share Capital Increase Approval Fees
131130020	Share Reduction and Buy-back Approval Fees
131130021	Share Transfer Approval Fees
131130022	Change of Company Type Fees
131139010	Fines and Penalties - Trade
131139011	Fines and Penalties - Industry
131139012	Fines and Penalties - Intellectual Property
131139013	Fines and Penalties - Geology & Mines
131139014	Fines and Penalties - Cottage & Small Industries
131139015	Fines and Penalties - Non-Compliance to Statutory Mandates
131139901	Refund(Corporate Services)
13114	Transportation
131140001	Transport Permit Book
131140002	Conversion Fees
131140003	Vanity Number Fees
131140004	Golden Number Fees
131140005	Two Wheeler Road Worthiness Certificate Fees
131140006	Light Vehicle Road Worthiness Certificate Fees
131140007	Medium Vehicle Road Worthiness Certificate Fees
131140008	Heavy Vehicle Road Worthiness Certificate Fees
131140009	Taxi Road Worthiness Certificate Fees
131140010	Region Change Fees
131140011	Two Wheeler NoC Fees
131140012	Light Vehicle NoC Fees
131140013	Medium Vehicle NoC Fees
131140014	Heavy Vehicle NoC Fees
131140015	EME (Earth Movers) NoC Fees
131140016	Driving License Endorsement Fees
131140017	Motor Vehicle Endorsement Fees
131140018	Registration Certificate Fees
131140019	Duplicate Registration Certificate Fees
131140020	Ordinary Driving License Fees
131140021	Professional Driving License Fees
131140022	Ordinary Driving License Renewal Fees
131140023	Professional Driving License Renewal Fees
131140024	Duplicate Driving License
131140025	Two Wheeler Driving Test Fees

Head Code	Head Description
131140026	Light Vehicle Driving Test Fees
131140027	Medium Vehicle Driving Test Fees
131140028	Heavy Vehicle Driving Test Fees
131140029	Taxi Driving Test Fees
131140030	Ownership Transfer Fees
131140031	Motor Vehicle Permit
131140032	Labor Carrying Permit
131140033	PVC Card Cost
131140034	Learner License Fee
131140035	Driving License Endorsement Fees
131140036	Motor Vehicle Endorsement Fees
131140037	Registration Certificate Fees
131140038	Learner License Renewal Fees
131140039	Duplicate Learner License Fees
131140040	Taxi Operating Permit fees
131143601	Repair & Service Charges
131143602	Testing Charges
131143603	Departmental Supervision Charges
131143701	Flight landing charges
131143702	Parking Charges
131143703	Route Air Navigation Charges for Aircraft having MTOW less than 18 tons
131143704	Route Air Navigation Charges for Aircraft having MTOW between 18 - 45 tons
131143705	Route Air Navigation Charges for Aircraft having MTOW exceeding 45 tons
131143706	Hangar Charges
131143707	Aircraft Registration Fees
131143708	Exam Fee
131143709	Grant of Commercial Pilot License (CPL)
131143710	Grant of Airline Transport Pilot License (ATPL)
131143711	Grant of Aircraft Maintenance Engineer License
131143712	Cost of Pilot License Jacket (Cover)
131143713	Renewal of Commercial Pilot License (CPL)
131143714	Renewal of Airline Transport Pilot License (ATPL)
131143715	Renewal of Aircraft Maintenance Engineer License
131143716	Certificate of Air Worthiness
131143717	Modifications and Repairs
131143718	Operator Certificate (AOC)
131143719	Aircraft Leasing
131143720	Flight Instructor (FI) License
131143721	Asst. Flight Instructor (AFI) License
131143722	Issuance of Air Traffic Controller License (ATCL)
131143723	Renewal of Air Traffic Controller License (ATCL)
131143724	Issuance of Flight Operations Officer/Dispatchers License (FOOL)
131143725	Renewal of Flight Operations Officer/Dispatchers License (FOOL)
131143726	Type Rating Endorsement of AMEL, ATPL & CPL
131143727	Endorsement of Type rating instructor
131143728	Renewal of Type Rating Instructor
131143729	Endorsement of Type Rating Examiner
131143730	Renewal of Type Rating Examiner
131143731	Approval of Approved Training Organization
131143732	Renewal of Approved Training Organization
131143733	Validation of licenses
131143734	Certifications and approvals
131143801	Petrol Depot Surcharge
131143802	Diesel (HSD) Depot Surcharge
131143803	Kerosene (SKO) Depot Surcharge
131143804	Lubricant Depot Surcharge
131149010	Fines and Penalties - Land
131149011	Fines and Penalties - Road
131149012	Fines and Penalties - Air
131149901	Refund(Transportation)

Head Code	Head Description
13115	Customs,Excise and National Property
131150001	Vend Fee on Distillery
131150002	Bottling Fees on Distillery
131150003	Excise Export Pass Fees
131150004	Excise Import Permit Fee
131150005	Brand Registration Fees
131150006	Bonded Warehouse License Fee
131150007	Weigh Bridge Earnings
131150008	Agency Commission
131150009	Customs Service Charge
131150010	Sealing and Strapping Charge
131150011	Handling and Storage Charges
131150012	Distribution Permit Fees
131150013	Fee and Charges on Excise
131150014	Permit Fees for Import of Liquor
131153601	Hiring of Government Equipment's/Materials/Conference Hall
131150080	Other Fees and Charges
131153680	Other Fees and Charges
131158901	Reward Payment (Customs)
131159010	Fines and Penalties - Customs and Excise
131159011	Fines and Penalties - National Property
131159012	Fines and Penalties-Customs Non-Declaration
131159011	Refund
13116	Information and Media
131160001	Radio License Fees
131160002	Amateur Radio
131160003	Cable TV License Fee
131160004	Permit/License fee of TV Satellite, Receiver & Connection Charges
131160005	Processing Fees
131160006	Permit/ License fee from the ICT Dealers
131160007	VSAT Permit Fees
131160008	SITA Permit Fees
131160009	ISP License Fees
131160010	Publishing License fees
131160011	Printing License Fees
131160012	Annual Regulator Fees
131160013	Newspaper Printing License Fees
131160014	Entertainment License Fees
131160015	Entertainment Permit Fees
131160016	Frequency Tuning Charges
131160017	Radio License Renewal Fees
131169010	Fines and Penalties –Radio-com Services
131169011	Fines and Penalties -Telecom Services
131169012	Fines and Penalties -Media Services
13117	Tourism
131170001	Guide Course Registration Fees
131170002	Guide License Fees
131170003	Guide Renewal Fees
131170004	Foreign Course Fees
131170005	Tourist Permit Fees
131170080	Other Fees and Charges
131179010	Fines and Penalties
13118	Construction
131180001	CDB Registration Fees
131180002	CDB Registration Renewal Fees
131180003	Consultancy Processing Fees
131180004	Consultancy Registration Fees
131180005	Consultancy Renewal Fees
131180006	Change of Location Fees
131180007	Change of Firm Name Fees

Head Code	Head Description
131180008	Change of Ownership Fees
131180009	Fees for Issue of Duplicate CBD Certificate
131180010	Change of Category fee
131189010	Fines and Penalties-CDB Late Renewal
1312	Social Services
13121	Health Services
131210001	Registration Fee
131210002	Cabin Charges
131210003	Dental Charges
131210004	OPD Charges
131210005	Laboratory Charges
131210006	Medical Certificate Fees
131210007	Indoor Charges
131210008	MCH Charges
131210009	Doctor Consultancy Fees-Medical
131210010	Doctor Consultancy Fees-Surgical
131210011	Doctor Consultancy Fees-Pediatric
131210012	Doctor Consultancy Fees-Gynae
131210013	Doctor Consultancy Fees-Ortho
131210014	Doctor Consultancy Fees-Dermatologist
131210015	Doctor Consultancy Fees-Dental
131210016	Doctor Consultancy Fees-Eye
131210017	Doctor Consultancy Fees-ENT
131210018	X - Ray Charges
131210020	Ultrasound
131210021	ECG
131210022	CITI SCAN - CT Scan
131210023	MRI
131210024	Echocardiography
131210025	Medical Certificate Fees
131210026	Medical Certificate Fees - Visa
131210027	Entry Fees
131210028	Oxygen Charges
131210029	Post Mortem
131210030	Bed Charges
131210031	Registration Renewal Fees
131210032	Medical Course Approval Fees
131210033	Health Card Replacement Fees
131210034	Health Handbook Cost
131210035	Certificate of Good Standing Fees
131210036	Additional Qualification Fee
131219010	Fines and Penalties
13122	Education Services
131220001	Education Token Fees
131220002	Admission Fees
131220003	Rechecking fees
131220004	Hostel Charges & Fees
131220005	Cost of Book and mark sheet
131220006	Language Proficiency Certificate Fees
131220007	Qualification Recognition Fees
131220008	Education Consultancy/Placement Firm Establishment Fees(ECPFs)
131220009	Issue of duplicate examination documents
131220010	Issue of re-placement documents
131220011	ECPFs Annual Renewal Fees
131220012	Accreditation Fees
131229010	Fines and Penalties
131229011	Study Obligation (Fines and Penalties)
131229901	Refund(Education Services)
13123	Regulatory Services
131230001	Token Fee for product

Head Code	Head Description
131230002	Exam Fee
131230003	Re-examination Fees
131230004	Product Registration and Application Fees
131230005	Competent Person Registration and Application Fees
131230006	Issuance of Certificate of Competent Person
131230007	Technical Authorization Registration and Application Fees
131230008	Competent Person Renewal Fees
131230009	Technical Authorization Renewal Fees
131230010	Change of Ownership Fees
131230011	Change of Location Fees
131230012	Fees for Change of Competent Person
131230013	Temporary Registration
131230014	Product Manufacturing Authorization
131230015	Provisional Approval for Manufacturing
131230016	Final Approval for Manufacturing
131230017	Drug Testing Kit Charges
131230050	Illegal possession of Tobacco & Tobacco Products
131230051	Illegal Transport of Tobacco & Tobacco Products
131230052	Smoking in a Non-Smoking Area
131230053	Failure to the Duties of Person In charge
131230054	Failure to Display No Smoking Signs
131230055	Misuse of Money Receipt
131230056	Tobacco Advertisement, Promotion/Sponsorship
131239001	Late renewal of Competent person
131239002	Late renewal of Technical Authorization
131239010	Fine and Penalties on sale of banned product
131239011	Fine and Penalties on absence of Competent Person
131239012	Fines and Penalties-Service Obligation
131239013	Fines and Penalties - Violations of Occupational Health and Safety Regulations
131239080	Fines and Penalties - Others
131239901	Refund (Regulatory Service)
1313	General Services
13131	Immigration Services
131310001	Passport Fees
131310002	Visa Fees
131310003	Visa Extension Fees
131310004	Work Permit fees/ Inspection Fees
131310005	Work Permit Renewal Fees
131310006	Replacement of Work Permit Fee
131310007	Traders/ Dependent Card Fee
131310008	Traders/ Dependent Card Renewal Fees
131310009	Student Card Fees
131310010	Student Card Renewal Fees
131310011	MC/Dependent Card Fees
131310012	MC/Dependent Card Renewal Fees
131310014	Green Card/Renewal Fees
131310016	Visa Endorsement Fees
131310080	Other Fees and Charges
131318901	Reward Payment (Immigration)
131319010	Fines and Penalties - Late Exit
131319011	Fines and Penalties - Invalid Work Permit
131319012	Fines and Penalties - Misused Work Permit
131319013	Fines and Penalties - Illegal Workers
131319014	Fines and Penalties - Check post Bypass
131319015	Fines and Penalties - Undo Cancellation
131319016	Fines and Penalties - Invalid MC/Dependent Card
131319017	Fines and Penalties - Wrong Passport
131319018	Fines and Penalties-Non-Possession of Original Passport/Permit
131319019	Fines and Penalties-Non-Procession of Work Permit
131319080	Fines and Penalties - Others

Head Code	Head Description
131319901	Refund
13132	Municipal Services
131320001	Land allotment Fees
131320002	Land Demarcation Fees
131320003	Land Development Fees
131320004	Land Registration Fee
131320005	Building Plan Processing Fee
131320006	Building Extension Fees
131320007	Construction fee
131320008	Utility Building charges
131320009	Water Connection Charges
131320010	Water Charges
131320011	Service Charges
131320012	Septic Tank Cleaning Charges
131320013	Street Light Charges
131320014	Water Bond rent
131320015	Guest House Charges
131320016	Rubbish & Garbage Collection Charges
131320017	Cattle Pound Charges
131320018	Map Charges
131320019	Modification Charges
131329010	Fines and Penalties
13133	Citizen and Labour Services
131330001	Identity Card Fees
131330002	Registration Fees for New Name
131330007	Library Fees
131330008	Museum Entry Fees
131330009	Fines and Penalties - Violations of Occupational Health and Safety Regulations
131330010	Rural Life Insurance
131330011	Supervision Charges
131330012	Identity Card Renewal Fees
131330013	Identity Card Lost Replacement
131330014	Registration fees for Private Training Institutes
131330015	Registration Renewal Fees for Private Training Institute
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Head Code	Head Description
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Head Code	Head Description
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Acronyms and Abbreviation

DMR	: Departmental Money Receipts
DPA	: Department of Public Accounts
DRC	: Department of Revenue and Customs
GFSM	: Government Financial and Statistical Manual
MOF	: Ministry of Finance
RBP	: Royal Bhutan Police
RAMIS	: Revenue Administration, Management and Information System
RMR	: Revenue Money Receipts (E-receipts & manual receipts)
RRCOs	: Regional Revenue and Customs Office
RAAD	: Revenue Accounts and Audit Division
TDS	: Tax Deducted at Source
TROCCO	: Timber Release Order Cum Certificate of Origin
GFPMO	: General Forest Produce Movement Order



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