



DRC/RAAD/PT(7)/2024/ 1495

12th February 2024

PUBLIC NOTIFICATION ON PROPERTY TAX

The Department of Revenue and Customs (DRC) would like to notify the public on the following:

1. Value based property taxation was introduced in the country with a single tax rate i.e. 0.1% on Land and Building with the enactment of the Property Tax Act of Bhutan 2022. For detailed information on the Act, please watch the advocacy videos available in four languages on DRC's website <http://portal.drc.gov.bt/drc/>
2. Taxpayers can pay their taxes for their properties located in different parts of the country online through the Property Tax System (PTS).
3. PTS can be accessed online through DRC's website <http://portal.drc.gov.bt/drc/>. The property owners can also directly utilize the online payment platform at <https://pts.drc.gov.bt/> for tax payments.
4. To access the Property Tax System (PTS), it is mandatory for all the taxpayers to log in with the Bhutan National Digital Identity (Bhutan NDI) App. Users should be registered in the Bhutan NDI app, which is available on both Android Playstore and iOS App Store. Video tutorials for NDI registration as well as step-by-step login guide are available on the landing page of the Property Tax System and Bhutan NDI's official YouTube channel. If faced with difficulty during registration on Bhutan NDI App, please call Toll Free number 1199 for assistance.
5. All property owners logging in through the NDI App, are required to update their current address in the "User Information Update" in the PTS before proceeding further.
6. Individuals and organizations who require assistance to understand the online payment process and the Property Tax System, are encouraged to visit the nearest Regional Revenue and Customs Offices (RRCOs).
7. Building Owners must ensure that their building data in the PTS is accurate. If the information submitted are found to be incorrect, and not corrected before the payment of the taxes, additional taxes shall be collected along with the 24% late

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payment penalty in case the rents reflected in the system are less than what is actually collected.

8. For buildings and units which are self-occupied, or vacant where the monthly rent is zero, the PTS auto calculates the tax based on the estimated value of the unit/building.
9. If the details of the buildings or flats are not listed in the PTS, or if there are any discrepancies in the information available, the building owners are required to submit a *Building Information Correction Form* to the nearest RRCOs or send an email to socialmediadrc2022@gmail.com. The form is available in the system.
10. For the property owners residing in Thimphu, all services pertaining to correction of information on land and building are being provided at the DRC. Therefore, the taxpayers are requested to approach DRC directly. For other Dzongkhags, please contact the nearest RRCOs.
11. To claim concession for “Kamzhing” which is “Cultivated”, the taxpayers are required to submit the *Cultivated Kamzhing Concession Application Form* which can be downloaded from PTS, and upload it after getting it duly signed by a Competent Authority in the Gewog.
12. For lands registered as “Chuzhing” in the registration certificate, the concession for Chuzhing is already captured in the PTS, so there is no need to apply for it separately.
13. For Highlanders, concession on land is already captured in the PTS, so there is no need to apply for it separately.
14. Owners of Jointly Owned Properties are requested not to pay their taxes until further notice.
15. All building owners are requested to ensure that the QR codes for buildings and units (Zhichar) pasted by the MoIT are intact. The codes contain unique identity numbers of each unit and building and will be used for several other services. For replacement, kindly contact the Department of Human Settlement, Ministry of Infrastructure and Transport. Henceforth, A minimal fee will be charged for replacement.
16. The collection and payment of taxes is facilitated by the Bhutan Integrated Revenue Management System (BIRMS). The taxpayers has the option to make

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through the following methods:

- a. Online payment using the Royal Monetary Authority's (RMA) payment gateway. Please note that direct fund transfers are not accepted.
- b. Over the counter using cash or cheque at the nearest RRCOs. Depending on the performance and stability of the system, over the counter payment facility shall be extended to the Thromdes, Dzongkhags and Gewogs.

17. When filing taxes for rental income, taxpayers can claim as deduction the land and building taxes they paid for the specific property that generated the income.

18. The collection of Property Tax for the Year 2023 shall end on 31st March 2024.

(Sonam Jamtsho)

Director General