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དངུལ་རྩིས་ལྷན་ཁག།
DEPARTMENT OF REVENUE & CUSTOMS
MINISTRY OF FINANCE
THIMPHU



DRC/TAX/M&E/NOT/01/2017/

Date: 28th December, 2017

NOTIFICATION
Filing of Tax Returns (PIT/BIT/CIT)

This is to notify all the taxpayers that the submission of tax returns for Personal Income Tax (PIT), Business Income Tax (BIT) and Corporate Income Tax (CIT) shall start from 1st January 2018. For PIT, the filing period is from 1st January 2018 till 28th February 2018. For CIT and BIT, the filing period is from 1st January 2018 till 31st March 2018. Taxpayers holding business licenses including temporary licenses, irrespective of the operational status must also report and file tax returns to RRCO concerned before 31st March, 2018.

Filing after the due date shall attract late filing penalty of Nu.100 per day and 24% penal interest on tax payable. Tax filing after 3 months from the due date shall attract non filing penalty as per Section 31, Chapter 5, General Provisions of the Income Tax Act, 2001.

Taxpayers can also file your tax return by logging into RAMIS with your **user id and password**. To learn more about RAMIS, visit DRC's website <http://portal.drc.gov.bt/drc/>. Taxpayers who don't remember the password are requested to reset the password using the 'forgot password' option. The new password will be sent to your email registered with RAMIS. For those taxpayers who have not provided your email in RAMIS, you can contact the RRCO where you are registered as taxpayer to re-set your password.

Furthermore, taxpayers are also requested to take note of the following:

1. If you don't remember your new TPN, use **"TPN Search"** in the web portal to track your TPN. Provide your CID number and date of birth correctly.
2. If you don't have the new TPN, apply for one using the **"Register Taxpayer"** button in the portal.
3. Always remember to **visit your profile** and update all information to ensure that correspondences related to tax matters reaches you in time.
4. Do not forget to provide bank details. You cannot file your tax returns without **bank account number**.
5. Always remember to **attach and save** your supporting documents before the tax return is submitted.



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6. Tax returns with filing status shown as “**draft**” or “**payment awaited**” will not be treated as return filed. The filing status will change to “**system filed**” once the payment is made and reconciled.
7. For those whose tax position is refundable, always remember to check that the filing status is shown as “**system filed**” after the tax returns are submitted online.
8. Ensure that **TDS claims** are made based on the **TDS certificates** issued by the employer/withholding agencies.
9. You can pay your taxes online as well as over the counter in all the branches of BoBL and RRCOs. However, you must produce the deposit voucher to make payment at the counters. To make payment online click on **Tax Payment>Deposit Voucher >Make payment**.
10. BIT filers must remember to **switch your profile** before filing the tax returns.

For further clarification, contact the concerned RRCO where you are registered as taxpayer.

Director
Department of Revenue & Customs