

**REVISED SCHEDULE OF
ITEMS TO THE RULES ON
THE FISCAL INCENTIVES
ACT OF BHUTAN 2021**

**SCHEDULE OF ITEMS TO THE RULES ON THE FISCAL INCENTIVES ACT OF
BHUTAN 2021**

The Department of Revenue and Customs is pleased to issue the ‘Schedule of Items’ under Rules on Fiscal Incentives Act of Bhutan 2021. The schedule of items shall be applicable to Chapters 3, 6 and 7 of the Rules on Fiscal Incentives Act of Bhutan 2021. Part I of the Schedule of items is applicable to Chapter 3 (Direct Tax) and Part II to Chapters 6 and 7 (Indirect Tax). The schedule of items eligible for exemptions to businesses under high priority sectors shall be amended from time to time with the changing economic dynamics, evolving technology and social policy of the government. Any item not included in the list, but merits for consideration for exemption shall be reviewed and updated in the schedule with the approval from the Panel established at the Department.

PART I

**LIST OF FIXED CAPITAL ITEMS QUALIFYING FOR INVESTMENT
ALLOWANCE UNDER CHAPTER 3 OF THE FISCAL INCENTIVES ACT OF
BHUTAN 2021**

A. AGRICULTURE & RNR SECTOR AND CO-OPERATIVES

Sl. No	Item Description
1.	Post-harvest tools and equipment
2.	Processing and value addition machinery
3.	Plant and machinery for vertical farming, hydroponics structures, protected production-controlled environment
4.	Green house, bedding plant materials, floral tools
5.	laboratory equipment
6.	Fermentation aids, shredders, mixers and extractions
7.	Poultry and piggery parent breeder input farms
8.	Abattoir
9.	Meat processing plant
10.	Ice plant and blast freezers
11.	Dairy processing plant
12.	Wool processing plant
13.	Bee flow hives making and honeycomb processing plant
14.	Cold storage
15.	Refrigerated truck and van
16.	Semen processing equipment
17.	Artificial insemination equipment
18.	Liquid nitrogen plant
19.	Portable vacuum milking machinery
20.	Ultrasound machinery
21.	Dairy post production laboratory equipment

22.	Butter churner
23.	Refrigerator freer
24.	Vacuum machinery
25.	Cram separator machinery
26.	Chiller machinery to heat milk
27.	Deep freezer
28.	Sealing machinery
29.	Milk tester machinery
30.	Vacuum packaging machinery
31.	Electric weighing machinery
32.	Milk churner
33.	Cool box
34.	Milk can
35.	Printer machinery
36.	Bulk milk chiller
37.	Lactometer
38.	Automated feeder and drinker
39.	Debeaking machinery
40.	Electric and gas brooder
41.	Digitised equipment
42.	Feeder
43.	Poultry housing
44.	Water pot/barrel
45.	Laying nest
46.	Semen processing equipment
47.	Farm automation equipment
48.	Pregnancy diagnosis equipment
49.	Pig feeder
50.	Swine housing
51.	Hog watering
52.	Aquarium and fishery equipment
53.	Sky cable crane
54.	Harvester
55.	Processor
56.	De-barker
57.	De-limber
58.	Skidder
59.	Yarder
60.	Log loader/penz loader
61.	Tele logger, mini cable mounted tractor
62.	Band saw, circular saw and saw blade
63.	Teeth setting machine and blade sharpener
64.	Circular saw, panel saw, table saw, hand held saw and saw blade

65.	Grinding, sanding and polishing machinery
66.	Bending and assembling machinery
67.	Splitting and slicing machinery
68.	Vertical band saw
69.	Surface planer
70.	Thickness planer
71.	Spindle moulder/moulder
72.	Mortiser/Mortising machinery
73.	Tenon maker
74.	Edge banding machinery
75.	Frame maker
76.	Single & multi boring machinery
77.	Drilling machinery
78.	Clamping machinery
79.	Jointer machinery
80.	Wood lathe machinery/turning machinery/CNC Router
81.	Wood polishing and painting machinery/sprays and compressor
82.	Four-sided moulder
83.	Jump cut saw, DD saw and other small saw
84.	Shaper machinery
85.	Finger gluing machinery
86.	Stick clamping machinery
87.	Edge planer
88.	Edge gluing machinery
89.	Clamping machinery
90.	Wide sander
91.	Log loader
92.	Conveyor belts and machinery set
93.	Debarking machinery
94.	Cut-off saw
95.	Soaking tank
96.	Peeler lathe/veneer machinery
97.	Optical scanner
98.	Rotating veneer cutter
99.	Dryer
100.	Glue spreader
101.	Veneer sorting and stacking machinery
102.	Hot press
103.	Trim/circular saws
104.	Belt sanders/sanding machinery
105.	Grade trademark stamper
106.	Flywheel
107.	Screw conveyor

108.	Electric motor
109.	Main motor
110.	Briquetting press
111.	Wood chipper
112.	Wood crusher
113.	Biomass dryer
114.	Packing machinery
115.	Seasoning kilns/plant
116.	Vacuum drying machinery
117.	Chemical treatment plant/kiln
118.	Chemicals and paint required for treatment
119.	Bamboo cross cutter
120.	Splitter
121.	Knot remover
122.	Multiple slicing machinery
123.	Treatment plant
124.	Treatment chemical
125.	Bamboo harvester
126.	Tooth pick making machinery
127.	Chopstick making machinery
128.	Hand tool
129.	Lamination machinery
130.	Steaming box
131.	Peeling machinery
132.	Drip irrigation material
133.	Tree spade
134.	Barbed wire
135.	“U” Nail
136.	Green net
137.	Power spade- shovel
138.	Poly bag
139.	Root trainer
140.	Super root air pot

B. BUSINESS INFRASTRUCTURE DEVELOPMENT

Sl. No	Item Description
1.	Compressor
2.	Evaporator
3.	Copper pipe line
4.	Ripe insulation
5.	Refrigeration gas
6.	Humidifier unit

7.	Humidifier pipe line
8.	Incoming water pipeline
9.	Wall panel
10.	Flooring insulation
11.	Ceiling or roof panel
12.	C-channel
13.	Cold storage door
14.	Establishment of satellite farm, ground station and space lab
15.	Stack boom for antenna
16.	Circular polarised antenna
17.	Motorized mount rotator
18.	Antenna control interface
19.	AC power adapter
20.	Rotator control cable
21.	RF cable
22.	Lightning protector
23.	AC SW adapter
24.	USB adapter
25.	USB cable
26.	Lower mast clamp
27.	Thrust bearing
28.	Copper ground bus wall mount
29.	Manual rotator controller
30.	HF/VHF/UHF radio transceiver
31.	Power supply cable
32.	Terminal node controller
33.	PCB prototyping machine
34.	Current probe
35.	RF shield box
36.	Clean booth
37.	Spectrum analyser
38.	Signal generator
39.	Oscilloscope
40.	Digital multi meter
41.	Soldering station
42.	ESD wrist strap
43.	Shrink tube
44.	Resistance box
45.	Storage cabinet
46.	Terminator plug
47.	ESD protection box
48.	RF switch
49.	Electronic passive component (resistor, capacitor and inductors etc.)

50.	GS transceiver
51.	Antenna
52.	TV screen
53.	Monitor
54.	Air conditioner
55.	Audio system set
56.	Cam connect
57.	Laptop
58.	Scanner
59.	Access point
60.	Printer
61.	Projector
62.	Firewall
63.	Webcam
64.	Network attached storage box
65.	APL backup UPS
66.	Speaker
67.	Photocopy machine
68.	Digital camera
69.	Server
70.	Network switch
71.	Wi-Fi router
72.	Switch rack
73.	Server rack
74.	White board
75.	CCTV camera & DVR
76.	Poly jet printer
77.	Water jet cutter
78.	G3 cutting machine
79.	Linear motor drive
80.	Laser cutter
81.	Vertical machining centre
82.	Lathe machinery
83.	3D printer
84.	Edge router
85.	Core switch
86.	DMZ switch
87.	L3 switch
88.	Server farm firewall
89.	Blade server
90.	SAN switch
91.	SAN storage
92.	Disk array

93.	Equipment rack
94.	Rack PDU
95.	Rack server
96.	RAM
97.	SAN storage
98.	VPN router
99.	Firewall
100.	APC PDU
101.	FC switch
102.	Tape library
103.	Server HDD and SSD
104.	Storage HDD and SSD
105.	SAS cable for storage (HD SAS and Mini SAS)
106.	Network monitoring software
107.	Backup software
108.	Proxy software load balancer
109.	Single mode/multimode fibre
110.	Power cable
111.	Fibre patch cord SM
112.	Cable tray
113.	UPS and battery
114.	CRV cooling unit
115.	Rear door heat exchanger
116.	Rack mountable UPS
117.	Biometric device
118.	Fire suppression system
119.	Fire extinguisher

C. CONSTRUCTION SECTOR

Sl. No	Item Description
1.	Scaffolding
2.	Modular formwork
3.	Crane
4.	Self-loading concrete mixer
5.	Concrete batching and mixing plant, pump, transportation machinery and equipment
6.	Building insulation material
7.	Heat pump system
8.	Solar PV and solar water heating system
9.	Mechanical ventilation heat recovery system
10.	Asphalt plant
11.	Pugmill

12.	Motor grader
13.	Work truck
14.	Earth ramming equipment
15.	Steel shear cutter
16.	Stirrup making machinery
17.	Rebar tying machinery
18.	Prefabricated form work
19.	Wood work equipment
20.	Wood joinery cutting tool
21.	Wood router machinery
22.	Heavy wood sanding machinery
23.	Plasma cutter machinery
24.	Steel bolt threading machinery
25.	Wall plastering machinery
26.	Cement floor finishing machinery
27.	Paint spraying machinery
28.	Table top tile cutter
29.	Tiles laying machinery
30.	Heavy lifting machinery
31.	Boom lift
32.	Building layout machinery
33.	Sand sieving machinery
34.	Drone

D. CREATIVE INDUSTRY

Sl. No	Item Description
1.	Sound studios and equipment
2.	Computer software and related asset
3.	Acoustic and digital instrument
4.	Animation asset
5.	Art/graphic/multimedia asset
6.	Radio equipment
7.	Video games / software development asset
8.	R&D asset
9.	Advertising asset

E. COTTAGE AND SMALL INDUSTRIES (CSI)

Sl. No	Item Description
1.	Fablab technologies (standard, bio and textile)
2.	Pasteurized cheese and butter making machinery
3.	Automatic cone and cup filling machinery
4.	Corrugated and non-corrugated box making machinery

5.	Wool processing machinery
6.	Multipurpose rotary kiln incinerator (waste management)
7.	Electric smelter (waste management)
8.	All machinery with pneumatic and hydraulic component
9.	Hydroponic machinery/equipment
10.	High tech paper manufacturing machinery
11.	Food testing laboratory equipment
12.	Fully automatic chips manufacturing machinery
13.	Fully automatic fruit processing machinery
14.	Clothing/apparel making machinery
15.	Flow wrap machinery
16.	Chipping machinery
17.	Pulveriser machinery
18.	Dough processing machinery
19.	Extrusion machinery
20.	Dryer
21.	Incense stick making machinery
22.	Incense stick packaging machinery
23.	Incense stick packing material
24.	Blanching machinery
25.	Dryer
26.	Tea rolling machinery and table
27.	Tea packaging machinery
28.	Sieving machinery
29.	Sky cable crane
30.	Harvester
31.	Processor
32.	De-barker
33.	De-limber
34.	Skidder
35.	Yarder
36.	Log loader/penz loader
37.	Tele logger and mini cable mounted tractor
38.	Teeth setting machine and blade sharpener
39.	Circular saw, panel saw, table saw and hand held saw
40.	Grinding, sanding and polishing machinery
41.	Bending and assembling machinery
42.	Splitting and slicing machinery
43.	Vertical band saw
44.	Surface planer
45.	Thickness planer
46.	Spindle moulder/moulder
47.	Mortiser/mortising machinery

48.	Tenon maker
49.	Edge banding machinery
50.	Frame maker
51.	Single & multi boring machinery
52.	Drilling machinery
53.	Clamping machinery
54.	Jointer machinery
55.	Wood lathe machinery/turning machinery/CNC Router
56.	Wood polishing, painting machinery/spray and compressor
57.	Four sided moulder/moulder
58.	Jump cut saw and DD saw
59.	Shaper machinery
60.	Finger gluing machinery
61.	Stick clamping machinery
62.	Edge planer
63.	Edge gluing machinery
64.	Clamping machinery
65.	Wide sander
66.	Log loader
67.	Conveyor belt and machinery set
68.	Debarking machinery
69.	Cut-off saw
70.	Soaking tank
71.	Peeler lathe/veneer machinery
72.	Optical scanner
73.	Rotating veneer cutter
74.	Dryer
75.	Glue spreader
76.	Veneer sorting and stacking machinery
77.	Hot press
78.	Trim/circular saw
79.	Belt sander/sanding machinery
80.	Screw conveyor
81.	Electric motor
82.	Main motor
83.	Briquetting press
84.	Wood chipper
85.	Wood crusher
86.	Biomass dryer
87.	Packing machinery
88.	Seasoning kiln/plant
89.	Vacuum drying machinery
90.	Chemical treatment plant/kiln

91.	Chemical and paint required for treatment
92.	Bamboo cross cutter
93.	Splitter
94.	Multiple slicing machinery
95.	Chemical treatment plant
96.	Bamboo harvester
97.	Tooth pick making machinery
98.	Chopstick making machinery
99.	Lamination machinery
100.	Steaming box machinery
101.	Peeling machinery

F. EDUCATION SECTOR

Sl. No	Item Description
1.	Laboratory furniture and equipment
2.	Hostel bed
3.	In focus (Projector)
4.	SMART Board
5.	TV Screen
6.	Interactive white board
7.	Tablet
8.	Speaker
9.	Printer
10.	Video camera
11.	Heavy duty photocopy machinery
12.	Scanner
13.	Laminator
14.	Classroom furniture (Chair/table/green board/white board)
15.	Teachers chair and workstation/table
16.	Library furniture (tables/chairs/reading table)
17.	Laboratory furniture and equipment – table/ chairs/long stool/microscope/incubator etc.
18.	Furniture for computer laboratory – internet connectivity equipment
19.	School bus

G. ENERGY SECTOR, excluding hydroelectric projects

Sl. No	Item Description
1.	Plant, machinery & accessories in energy sector
2.	Solar PV plant & equipment
3.	Solar thermal system
4.	Wind power plant and asset
5.	Heat pump
6.	Waste-to-Energy equipment

7.	Equipment related to hydrogen fuel cells
8.	Energy efficient appliance
9.	Energy efficient motor

H. HEALTH SECTOR

Sl. No	Item Description
1.	Dermatology equipment and instrument
2.	Clinical laboratory equipment and tools
3.	Haematology equipment and tools
4.	General laboratory equipment
5.	Ophthalmology equipment and instrument
6.	Refractive error correction tools
7.	Oculoplastic and orbital surgery equipment and tools
8.	Vitreo-retinal surgery equipment and tools
9.	Ultrasound machinery
10.	Endoscopy machinery
11.	X-ray machinery
12.	ECG machinery
13.	Other diagnostic machinery and equipment

I. INFORMATION AND COMMUNICATION (ICT) SECTOR, excluding telecommunications

Sl. No	Item Description
1.	Networking equipment
2.	Computer hardware/software
3.	Data processing equipment

J. MANUFACTURING SECTOR

Sl. No	Item Description
1.	Adjunct Kettle
2.	CO2 and O2 meter
3.	CO2 plant
4.	Dryer
5.	Conveyor system
6.	Cooling tower
7.	Diesel generator
8.	Effluent treatment plant
9.	Electrical installation incidental (P&M)
10.	Empty bottle inspector machinery (EBI)
11.	Filler machinery
12.	Filter-ox

13.	Fork lift
14.	Printer
15.	Labeller
16.	Case packer
17.	Malt silo
18.	Mill house
19.	Pasteurizer machinery
20.	Refrigeration plant
21.	Rice silo
22.	Stream generating system
23.	Transformer
24.	Water treatment plant
25.	Compressor
26.	Boiler
27.	Bottle washer machinery
28.	Bright beer tank
29.	Can line
30.	CIP tank
31.	Cartoon sealing machinery
32.	Caustic recovery tank
33.	Gas cleaning plant
34.	Circuit breaker
35.	Capacitor bank
36.	Float cum boost charger
37.	Lightning arrester
38.	Chute blower motor
39.	Pump
40.	Bottom cooling fan
41.	Seal ring fan motor
42.	Crane
43.	Screen motor
44.	Conveyor & drive motor
45.	Quartz washing roller
46.	Cooling tower fan motor
47.	Main fan
48.	Stack damper fan
49.	Reverse air fan
50.	Tapping fume ID fan
51.	Conveyor motor
52.	Pre-collector rotary valve
53.	Silo rotary valve
54.	Tapping fume
55.	Oil lubricator

56.	Chute blower motor
57.	Blower
58.	Bottom cooling fan motor
59.	Seal ring motor
60.	Pedestal fan
61.	Motor
62.	Vibro feeder
63.	Weigh bridge
64.	Weighing scale
65.	Motorised flap gate
66.	Dust extraction system
67.	Feeder
68.	Crusher
69.	De-dusting fan
70.	Elevator
71.	Vibrator table
72.	De-coiling machinery
73.	Welding machinery
74.	Shearing machinery
75.	Power press machinery
76.	Rolling machinery
77.	Corrugation machinery
78.	Flancing machinery
79.	End seamer
80.	Circle cutting machinery
81.	Rail line
82.	Ladle trolley
83.	Pulley
84.	Cooling blower
85.	Furnace shell
86.	Hydraulic system
87.	Filler/capper/rinser
88.	Date coder
89.	Warmer/cooler
90.	Blow moulding
91.	Labeller
92.	Shrink wrap machinery
93.	Stretch wrapping machinery
94.	Fork lift
95.	Paramix
96.	RO system
97.	Ozonation system
98.	Oxygen plant

99.	Boiler
100.	Bar cooling
101.	Air receiver
102.	Bore well
103.	Co2 bulk tank
104.	Diesel storage tank
105.	Container
106.	Raw syrup tank
107.	Treated water storage tank
108.	Sand filter
109.	Activated carbon filter
110.	Softener plant
111.	Coagulation tank
112.	Clear water well
113.	Capacitor panel
114.	Main power control centre
115.	MCC refrigeration
116.	PDB process
117.	PMCC process utility
118.	Main lightening panel
119.	MISC distribution board
120.	WTP panel
121.	UPS
122.	VCB
123.	Battery charger
124.	RTCC panel
125.	On-Load-Gear
126.	Fire hydrant system
127.	Storage plastic pallets
128.	Racking system
129.	Wall mounting fan
130.	Purifying & water filtering equipment
131.	Security system
132.	Laboratory equipment
133.	Telephone/internet installation
134.	De humidifier
135.	Digital refractor meter
136.	Suprabin
137.	Fogging machinery
138.	Coding machinery & equipment
139.	Oil cooler

K. MINING SECTOR

Sl. No	Item Description
1.	Vibratory screening machinery
2.	Belt conveyor system
3.	Material ropeway system
4.	Investor and battery
5.	Rock breaker
6.	Mixture machinery
7.	Hybrid or electric equipment or machinery
8.	Generator

L. TOURISM SECTOR

Sl. No	Item Description
1.	Hiking equipment
2.	Trekking equipment
3.	Mountain climbing equipment and tools
4.	Fishing tools
5.	Photography equipment
6.	Bird watching equipment
7.	Kayaking equipment
8.	Boating equipment
9.	Rafting equipment
10.	First aid, safety, rescue services assets and kits
11.	Communication set
12.	Conference equipment
13.	Cutlery & crockery
14.	Exhaust system
15.	Fire alarm systems and security system
16.	Furniture and equipment
17.	Generator
18.	Heating and cooling system
19.	Housekeeping equipment
20.	Swimming pool, spa, and jacuzzi system
21.	Elevators and safe deposit box
22.	Hybrid, electric and fossil fuel operated bus
23.	Water park equipment
24.	Audio tour guide system equipment
25.	Equipment for tented accommodation
26.	Hybrid disaster management equipment
27.	Waste management facilities
28.	Indoor sports complex
29.	Tourist restaurant

30.	Transformer
31.	Smart integrated hospitality system
32.	Equipment for filming and audio-visuals promoting tourism

M. TRANSPORT SECTOR

Sl. No	Item Description
1.	EV battery
2.	Electric, hybrid and fossil fuel operated passenger bus
3.	Electric charging station

N. WASTE MANAGEMENT AND RECYCLING INDUSTRIES

Sl. No	Item Description
1.	Waste segregation machinery and equipment
2.	Refuse collection vehicle
3.	Dumpster
4.	Weighbridge

O. Plant, machinery, tool, equipment and other fixed capital items used by any businesses in executing the following approved projects:

1. For R&D;
2. For improving energy efficiency; and
3. For developing and improving domestic and international digital services excluding telecommunication services.

PART II

**SCHEDULE OF ITEMS ELIGIBLE FOR ST & CD EXEMPTION UNDER
CHAPTERS 6 AND 7 OF THE FISCAL INCENTIVES ACT OF BHUTAN 2021**

A. AGRICULTURE & RNR SECTOR

i. Agriculture

Key Investment Area	Item Description	Target Beneficiaries
Vegetable Production	Greenhouse set: <ol style="list-style-type: none"> 1. Galvanized tubular frame 2. UV stabilised plastic film 3. Nylon belt 4. Channels for holding the plastic film 5. Iron poles of 22 mm diameter 6. Screw and nuts 7. Arch pole 8. Oblique pole 9. U type clip 10. Trough 11. Vertical pole 12. Front pole 13. Reed 14. Single cross piece 15. Steel wire clip 16. Connection sheet 17. Fixer of pole trough 18. Fixer of clamp 19. Helix peg 20. Press sheet card 21. Sheath of vertical pole 22. Press sheet line 	Farmers
	Ventilation/screen net and its accessories <ol style="list-style-type: none"> 23. Ventilation net 24. Vertical pole 25. Trough 26. Pulley 27. Rolled film mixed pole 	
	Shade net <ol style="list-style-type: none"> 28. Green/black/white coloured 29. Different shade % 	
	Drip irrigation set <ol style="list-style-type: none"> 30. Drip kit adaptor 31. Reducer 32. Single union valve 33. Super flow filter 34. Elbow 	

	35. Tube OD 36. Rain port Tee 37. Tool for drip kit 38. Lateral end stop “8” shaped 39. Teflon tape 40. Tube hold “c” clip 41. Rubber washer 42. Take off plug 43. Line joiner 44. Tape loc joiner 45. Rain port joiner 46. Ventury	
Seeds and Seedling	47. Seeds import (cereals, vegetables, potatoes, oilseeds, pulses, fruits plants, Medicinal and aromatic plants etc.)	Farmer
Farm mechanization	48. Agriculture machinery and equipment imported by FMCL excluding spare parts	Farmer

ii. Livestock

Key Investment Area	Item Description	Target Beneficiaries
Dairy Sector Development	49. Artificial Insemination (AI) and AI equipment import 50. Embryo transfer equipment	Farmers/ Enterprise/ Individual/ Livestock Department
Poultry Sector development	51. Farm Equipment for farm automation (Feeders, silo bin heaters or brooders, incubator, chick box, hatcher, setter, water pots or drinkers, ventilation fan, egg washer, egg scale, poultry plucker rubber finger, cages & coops, dressing machine)	Farmers/ Enterprise/ Individual/ Livestock Department
Warm water Fishery Sector Development	52. Farm equipment & automation (Nipple drinker, Feeders, piglets brooder, ventilation fan, silo bins)	Farmers/ Enterprise/ Individual/ Livestock Department
Cold Water Fishery Sector Development	53. Brood stock and fingerlings import 54. High protein Feed	Farmers/ Enterprise/ Individual/ Livestock Department
Goat production	55. Goat cheese processing equipment	
Honey production	56. Queen bees import 57. Bee equipment (hive frames, protective clothing like bee suit, veils and gloves, smoker, hive tool and stand, queen excluder, feeder) 58. Honey Processing and value addition equipment (tools, uncapping, spinner, tray and clarifier, extractor, pump, filter, bottling, wax melter and candling)	Farmers/ Enterprise/ Individual/ Livestock Department

Turkey production	59. Farm equipment & automation (Feeders, heaters or brooders, incubator, chick box, hatcher, setter, water pots or drinkers, ventilation fan, egg washer, egg scale, poultry plucker rubber finger, cages & coops, dressing machine)	Farmers/ Enterprise/ Individual/ Livestock Department
Shrimp farm establishment	60. Shrimp seedling 61. Processing facilities- scalar, chillers tank, packaging machine, SS tubs 62. High protein feed 63. Cold Storage 64. Ice plant	Farmers/ Enterprise/ Individual/ Livestock Department
Feed and Fodder development	65. Seed 66. Feed mill equipment 67. Trace minerals for feed 68. Pre-mix (Essential Amino Acids, enzymes, immune stimulant, anti-oxidant, flavouring agents)	Enterprise/ Individual/Livestock Department

iii. Production, packaging & value addition

Key Investment Area	Item Description	Target Beneficiaries
Processing and diversification & Cold storage equipment	69. Ice making machine, meat chopper, meat grinder, smoke machine, sausage bundling, stuffers, cooking kettles, bowl choppers, smoke house, ice makers, chopping stainless tables, roasters, meat slicers, vacuum packing machine, packaging materials, sanitary wash basin and biosecurity equipment	Farmers Group/ Cooperatives/Enterprise/ Individual
Dairy Product processing and packaging	70. Bulk cooler, Cream separator, and Cheese vats	Farmers Group/ Cooperatives/Enterprise/ Individual
Modern Abattoirs establishment	71. Cold storage equipment 72. Coolers, & compressor 73. Ice making machine 74. Abattoirs rails 75. Meat ban saw 76. Shackles 77. Hot water boiler tank 78. De-feathering machines 79. Chillers 80. Bleeding cons 81. Fork lifts 82. Rendering machine	Farmers Group/ Cooperative/Enterprise/ Individual

iv. Agro-based Industries and Enterprise

Key Investment Area	Item Description	Target Beneficiaries
Logging industries	83. Sky cable cranes 84. Harvester/processor 85. De-barkers 86. De-limber 87. Skidder	Licensed business entity
Forest Nursery	88. Green house and its components 89. Drip irrigation materials 90. Tree spade 91. Barbed wire 92. Green net 93. Power spade shovel 94. Poly bags 95. Root trainer 96. Super root air pot	Licensed business entity
Up-gradation of sawmills	97. Sawmill itself for start up	New licensed business entity
	98. Band and circular saw 99. Saw blade	Licensed business entity
Promotion of briquette and wood pellet manufacturing industries	100. Plant itself for start up	New licensed business entity
	101. Fly wheel 102. Screw conveyer 103. Electric motor 104. Main motor 105. Briquetting press	Licensed business entity
Promotion of glulam industries	106. Plant itself for start up	New licensed business entity
	107. Band saw 108. Band saw blade 109. Drills of all kinds 110. Finger jointer 111. Cross cut saw machine	Licensed business entity
Promotion of Joinery Industries	112. Plant itself for start up	New licensed business entity
	113. Circular saw 114. Saw blade 115. Grinding, sanding and polishing machine 116. Bending and assembling machine 117. Splitting and slicing machines	Licensed business entity
Electric fencing	118. Energizer 119. Solar panel 120. Solar cable 121. Battery 122. Insulator HDPE pipe 32mm 123. Tool set	Farmer or farmers group

	124. Battery operated drill machine 125. Digital multi-meter 126. Claw hammer 127. Secateurs 128. Electric fence pulse volt meter 129. Saw 130. GI wire (14SWG and 16SWG) 131. Extension cord with surge protection 132. Nails 138. wall socket 133. Copper wire and, 134. Solar charge controller	
Power Tiller	135. Spare parts	Farmers

B. CONSTRUCTION SECTOR

Sl. No.	Item Description	Target Beneficiaries
1	Drill & Impact driver	Certified Builders and Specialized Firms
2	Oscillating and multi tool	
3	Pipe cutting machine	
4	Threading machine	
5	Bending machine	
6	PPR welding machine	
7	Powered screw driver	
8	Pressure testing machine	
9	Drill & Impact driver	
10	Wall Chaser/circular saw	
16	Grinder	
18	Circular saw	
19	Reciprocating saw	
20	Miter/Chop saw	
21	Oxy-acetylene welding machine	
22	SMAW welding machine	
21	Drill & Impact driver	
24	Hand planer	
26	Jigsaw	
27	Sander (orbit, finishing & belt)	
28	Router	
29	Powered screw driver	
30	Angle driver	
31	Trimmer	
32	Nail gun/pneumatic nailer	
33	Chain saw	
34	Miter/Chop saw	
35	Surface planer	
36	Thickness planer	
37	Table circular saw	
38	Spindle moulder	
39	Tenoning machine	

40	Mortising machine	Certified Builders and Specialized Firms
41	CNC router machine	
42	Band saw	
43	Dust control system	
44	Drill & Impact driver	
45	Tiles/marble/stone cutter	
46	Handheld mixing drill	
47	Concrete mixture	
48	Plastering machine	
49	Rebar cutting machine	
50	Bar shear & Bending machine	
51	Rebar tying machine	
52	Laser level/ distance measuring machine	
53	Sander (orbit, finishing & belt)	
54	Paint roller machine	
55	Paint mixing machine	
56	Paint spray machine/gun	
57	Polish spray machine	
58	Air compressor	
59	Energy efficient windows and door components	
60	Building insulation materials	
61	Heat pump heating systems and accessories	
62	PU foam gun	
63	Solar PV and Solar water heating systems	
64	Mechanical ventilation heat recovery systems	

C. CREATIVE SECTOR

Sl. No.	Item Description	Target Beneficiaries
1	Textile	Motion Pictures/film, Documentary, Production of Multimedia (images, audio, text, video, & animations) Fablab
2	Clay	
3	Electrical equipment	
4	Sound recorders and reproducers	
5	Television image	
6	Professional camera	
7	Projectors	
8	Projector screen	
9	Cinematographic camera	
10	Audio-frequency electric amplifiers	

D. EDUCATION SECTOR

Sl. No.	Item Description	Target Beneficiaries
1	In focus (Projector)	Licensed business entity or government colleges/schools/vocational institutes
2	SMART Board	
3	TV Screen	
4	Video cameras	
5	Interactive white board	
6	Tablets	
7	Speakers	
8	Multi-function printers	
9	Heavy duty photocopy machine	
10	Scanners	
11	Laminators	
12	Specialized classroom/Library/Laboratory furniture	
13	Laboratory equipment	

E. ENERGY SECTOR

Sl. No.	Item Description	Target Beneficiaries
1	Welding wires	Bhutan Hydropower Service Limited (BHSL)
2	Electrodes	
3	Hard coating powder	
4	Plant and machinery	Licensed Business entities

NOTE: Exemption to Hydropower Projects shall be governed by project agreement.

F. HEALTH SECTOR

Sl. No.	Item Description	Target Beneficiaries
1	Medicines	Government agencies and hospitals; Selective health service; and Entities for indigenous & traditional medicines.
2	Medical supplies	
3	Equipment	

G. ICT SECTOR

Sl. No.	Item Description	Unit	Qty	Target Beneficiaries
1	A/V to IP Streamer Model EN52408-Input CVBS	Pcs	6	Multi Service Operator

2	Decoder model IRO12C DVBS 2 to IP streamer, 8-Turners, 2X CL	Pcs	2
3	Encoder Model EN8410, 8-input HDMI to IP Streamer	Pcs	3
4	Modulator Model Luminato EDGE QAM 4 Frequencies (one year SLA)	Pcs	1
5	DVB Processing, (one year SLA) with scrambling and PSI/SI	Pcs	4
6	Fan Unit Model FU011	pcs	2
7	Power Supply Unit Model PS011	Pcs	2
8	Rack Cabinet RC011 inch 5RU	Pcs	2
9	HDMI to SI Convertor	Pcs	6
10	Ex 2200 24port 10/100/1000 with 4 SFP Uplink ports	Pcs	2
11	Switch unmanaged 24 port 10/100 19 inch Rack Adapter	Pcs	1
12	Compression (fixed pin) each	Nos	312
13	CM HIB (500)	Roll	3
14	CMR 500	Roll	6
15	42U Rack 800W/800D with front glass door, fan tray with 2	Pcs	1
16	42U rack 600Wx800D with front glass door, castor with	Pcs	3
17	Cat 6 patch cord 3 mtr (slimline)	Pcs	20
18	8AF	Pcs	15
19	FERRULES 0 to 9 25MM	SET	5
20	FERRULES A to Z 25MM	SET	5
21	Cable Tie 150MM	Pcs	200
22	Cable Tie 200MM	Pcs	300
23	Rib (Heavy)	Pcs	5
24	Norset LNB	Pcs	10
25	Feed Horn	Pcs	5
26	Quard Shield RG-11 Coaxial cable (305m)	Pcs	305
27	Connector Model 21-SV11-FM For Quad Shield RG1 Cable	Pcs	60
28	Connector Model No-SPLIT 8AF	Pcs	1
29	Gain Measuring Instrument Digital Model DSM-801	Pcs	1
30	6 Way Combiner	Pcs	1
31	Connector Model 21-SV11-FM For Quad Shield RG11 Cable	Pcs	70
32	Headend Cable	Pcs	300
33	Compression Tool (RCA/BNC/F)	Pcs	1
34	Wire stripper tool RG59/6	Pcs	1
35	GBQ-3GHz 2X2 Quad Block 2 ground screws	Pcs	12

36	8"Cable cutter coax	Pcs	1	
37	Light weight trop trimmer mini-22-24AWG & 35	Pcs	1	
38	6 KVA UPS systems (Power Backup)			
39	Ultra CAS/SMS software License Keys for the set top boxes (Master CAS)			
40	Media Converter with one SFP Slot (10/100/1000 Base-TX to 1000 Base-FX)		2	
41	SC-SC Patch Cords			
42	SPF (Small Form-Factor Pluggable) 1.25G			
43	Set-Top Box (With AV & HDMI Cable) with secure TV CAS (Card less)		1	
44	Ultra CAS Software License Keys for the		1	
45	CAS (Conditional Access System)		1	
46	Modulator 16-Input DVB-S2, QAM 16 Freq. with IP Scrambler and PSI Editor (16 TP IRD and 16 Freq. QAM)		1	
47	UTP Cable 5M		4 Mtrs	
48	Rack 9U 19" Cabinet		2	
49	UPS (Uninterruptible power supply)		1	
50	Gain Measuring Instrument		1	
51	Switch 24 Port 10/100/1000 with 4 SFP Uplink Ports		1	
52	Power Supply			
53	Amplifiers			
54	Fibre Transmitter		2	
55	Optic Node			
56	Encoders		1	
57	Switch		1	
58	QAM		1	
59	Management Switch		1	
60	CAS Server		1	
61	Splitter			
62	STB			
63	Modulator			
64	PSI SI Server			
65	C Band Dish			
66	LNB			
67	EDFA			
68	Satellite Receiver			
69	Splicing Machine			
70	OTDR		1	
71	Optical Power Meter		1	
72	Optic Fibre Cable			
73	Coaxial Cable			

Local cable Operators (LCO)
Local cable Operators (LCO)

74	PLC Splitter			
75	Servers			Business Process Outsourcing
76	Networking equipment			
77	Headsets			
78	ITES Equipment and tools			IT Enabled Service

H. MANUFACTURING SECTOR

Sl. No.	Item Description	Target Beneficiaries
1	Plant and machinery	Manufacturing and Production units
2	Raw materials	
3	Packaging materials	
4	Proprietary raw materials	

I. MINING SECTOR

Sl. No.	Item Description	Target Beneficiaries
1	Jack hammer	Licensed Business Entity
2	Down the Hole (DTH) drills of various mount type and capacity	
3	Belt conveyor systems	
4	Rock breaker	
	i. Hydraulic/pneumatic rock breaker	
	ii. Rock Rippers	
5	Fixed Crushers	
	i. Jaw crusher	
	ii. Cone crusher	
	iii. Others	
6	Mobile Crushers (In pit Crushing systems)	
7	Aggregate Screens	
8	Powdering/Pulverizing unit	
9	Drill rigs	
10	Air Compressor	

J. TOURISM SECTOR

i. Tour Operator

Sl. No.	Item Description	Life Span	Target Beneficiaries
1	Coaster bus (of at least 20-seater capacity and above)	7 years	Tour Operator
2	Hiace Bus (7-seater and above)	7 years	
4	Sleeping tent	4 years	

5	Dining tent	4 years	Tour Operator and Service Provider	
6	Kitchen tent	4 years		
7	Toilet tent	4 years		
8	Folding mats	3 years		
9	Sleeping bags	3 years		
10	Folding chairs	4 years		
11	Folding tables	3 years		
12	Altimeters	7 years		
13	Shower tents	4 years		
14	Air mattress	3 years		
15	Rescue Bags	4 years		
16	Foam mattress for trekking	3 years		
17	Satellite phones	7-8years		
18	Shower pumps/shower bags	3 years		
19	Toilet Seat (portable trekking gear)	1-2 season		
20	Carabiners	3 years		
21	Climbing rope/hooks	3 years		
22	Oxygen cylinder with mask (Assembly)Blank	3 years		
23	Pedometers	5 years		
24	Compass	5 years		
25	Cots	3 years		
26	Gamow bags (pressure bags)	7 years		
27	Global positioning system (GPS)	7 years		
28	Air compressible pillow	3 years		
29	Camp lamps (battery/solar operated)	3 years		
30	Camping cutlery/crockery & kitchen utensils (glass, plastic or metal)	4 years		
31	High pressure burner	4 years		
32	Rafts	5 years		
33	Kayaks	5 years		
34	Boats	5 years		
35	Life jackets	5 years		
36	Rafts pump (manual & electric)	5 years		
37	Inflatable kayaks	5 years		
38	Cataracts	5 years		
39	River board	5 years		
40	SUP board	5 years		
41	River tubes	5 years		
42	Helmets	5 years		
43	Wetsuit	5 years		
44	Dry suit	5 years		
45	Float bags	5 years		
46	Demo(Birding audio Players and associated equipment)	7 years		Tour Operator
47	Scope and binoculars	7 years		

ii. Tourist Standard Hotel (3 Star and above)

Sl. No.	Item Description	Quantity	Remarks
1	PABX	1 number	Communication System (one time for all hotel)
2	Table phones (No mobile phones)	Based on no. of rooms and service areas	
3	Overhead projector	1 number	Conference Equipment (one time for all hotel)
4	Projector screen		
5	Public address system:	1 number	
	a) Controllers		
	b) Speakers		
	c) Microphones		
	d) Amplifiers	Reasonable Quantities	
6	Sliding partitions/movable partitions		
7	Bar spoon	Actual requirements with 10% extra for breakages.	Cutlery & Crockery (one time for all hotel)
8	Dessert fork		
9	Dessert plate		
10	Dessert spoon		
11	Fish fork		
12	Fish knife		
13	Serving bowl		
14	Soup bowl		
15	Soup cup		
16	Soup spoon		
17	Starter bowl		
18	Steak knife		
19	Table fork		
20	Table knife		
21	Table spoon		
22	Tea/Coffee cups		
23	Tea/Coffee pots		
24	Tea spoon		
25	Glasses		
26	Plates		
27	Water jug (glass/plastic)		
28	Milk pot		
29	Sugar cup		
30	Sugar thongs		
31	Salt/Pepper shakers		
32	Juice dispenser		
33	Cereal dispenser		
34	Energy saving bulbs		

35	Fancy lights (Chandeliers)	Based on number of rooms and service centres	Electrical fittings excluding wires (one time for all hotels)
36	All kind of bulbs including fittings/ includes mounted wall lights	Based on BOQs and Drawings, if required	
37	Switch plates		
38	Sockets		
39	Distribution boards		
40	Control panels		
41	Automatic main failure (AMF)		
42	MCBS		
43	Table lamps with shades	Based on number of rooms	
44	Electric buggy Car	Reasonable Quantities	Environment Friendly Equipment (one time for all hotels)
45	Solar heater		
46	Solar light		
47	Water treatment plant (WTP)		
48	Sewerage treatment plant (STP)	1 number	
49	Exhaust fans	Based on BOQs and Drawings, if required	Exhaust System (one time for all hotels)
50	Kitchen exhaust hoods		
51	Exhaust duct with fresh air units		
52	Fire alarm control set	Based on BOQs and Drawings, if required	Fire Alarm System (one time for all hotels)
53	Smoke/Heat detector		
54	Fire extinguisher	Reasonable Quantities	
55	Fire sprinkler	Based on BOQs and Drawings, if required	
56	Fire hydrant systems with pumps		
57	Fire hose cabinets		
58	Tables for dining (indoor)	Based on the size of Restaurant	Furniture & Fixture (one time for all hotels) excluding furniture made plastics
59	Chairs for dining (indoor)		
60	Bed	Based on number of guest rooms	Guest Room Furniture (one time for all hotels) excluding furniture made plastics
61	Luggage rack		
62	Cupboard/wardrobe		
63	Bed side table		
64	Sofa		
65	Coffee chair		
66	Study desk		
67	Study chair		
68	Sofa for lobby	Maximum of 3 sets	Lobby/Reception Furniture (one time for all hotels)
69	Valet/Coat rack	Reasonable quantities	
70	Umbrella rack		
71	Coffee table		

72	Coffee chair		excluding furniture made plastics	
73	Lounge table			
74	Check-in-counter			1 number
75	Staff chair for check-in-counter			2 numbers
76	Bell desk			1 number
77	Maitre d desk	Maximum of 2 numbers	Restaurant Furniture (one time for all hotels) excluding furniture made plastics	
78	Bar stool	Based on the size of Bar	Bar Furniture (one time for all hotels) excluding furniture made plastics	
79	Bar table			
80	Coffee table			
81	Coffee chair			
82	Lounge table			
83	Sofa	1 or 2 set depending on the size of Bar		
84	Banquet table	Based on the size of banquet room	Banquet Furniture (one time for all hotels) excluding furniture made plastics	
85	Banquet chair			
86	Board room table	Based on the size of board room	Boardroom/Business Centre Furniture (one time for all hotels) excluding furniture made plastics	
87	Board room chair			
88	Massage table	Reasonable Quantities	SPA Furniture (one time for all hotels) excluding furniture made plastics	
89	Massage stool			
90	Cupboard	1 number		
91	SPA reception desk			
92	Coffee table			
93	Coffee chair			
94	Reception desk	1 number	Gym Furniture (one time for all hotels) excluding furniture made plastics	
95	Pool lounger	Reasonable Quantities	Swimming pool Furniture (one time for all hotels) excluding furniture made plastics	
96	Side table for pool lounger	One side table for every pool lounger		
97	Work table with sink and under shelf			
98	Work table with sink and no under-shelf			

99	Work table with no sink and under-shelf	Reasonable Quantities	Kitchen Furniture (one time for all hotels) excluding furniture made plastics
100	work table with no sink and no under shelf		
101	Pot wash/dish wash sink table		
102	Slotted racks		
103	Pot/dish/tray rack		
104	Mobile racks		
105	Cold room racks		
106	SS hand wash sink		
107	Plate rail		
108	Wall shelf		
109	Drain box		
110	Pallet (portable platform for moving goods)		
111	Generator	1 number	Generator(one time for all hotels)
112	All GYM equipment with exception of TV, books & training materials and furniture.	Reasonable Quantities	Gym Equipment (one time for all hotels)
113	Heating & cooling equipment (split aircon/central system)	Based on BOQs and Drawings, if required	HVAC System items (one time for all hotels)
114	Ventilation fans with motors		
115	Celling Fan	Based on number of rooms and service areas	
116	Electrical panel heaters		
117	All kinds of Service Trolleys	Reasonable Quantities	Housekeeping item (one time for all hotels)
118	Filtration systems	Based on BOQs and Drawings, if required	Jacuzzi System (one time for all hotels)
119	Heat pumps or heating system		
120	Jacuzzi tub & accessories		
121	Freezer (Heavy Duty)	2 numbers	Kitchen Equipment (one time for all hotels)
122	Refrigerator (Heavy Duty)		
123	Cooking range		
124	Electric tank fryer		
125	Gas stoves/Burners		
126	Microwave ovens		
127	Plate warmers		
128	Coffee/tea makers		
129	Roasters/Grillers		
130	Toaster		
131	Dish washer (peculiar to hotel industry)	1 number	
132	Glass washer (peculiar to hotel industry)		

133	Bakery equipment: Planetary mixer, Dough kneading machine, baking oven with/without proofer, Dough sheeter, weighing scale, sewing machine and Cream maker	1 set to be installed inside the hotel	
134	Induction plates	1 number	Kitchen Equipment (one time for all hotels)
135	Mixers and grinders		
136	Chaffing dishes for buffet system	Reasonable Quantities	
137	Room service carts with food warmers		
138	Hot food holding cabinets		
139	Towel warmers		
140	Sanitized knife boxes		
141	Walk in freezer (Freezing compartment)	1 number	
142	Walk in refrigerator (Cooling compartment)		
143	Mini Bars(refrigerators)	Based on number of rooms	
144	Washing machine 20 kgs & above	1 number	Laundry Equipment (one time for all hotels)
145	Industrial dryers 20 kgs & above		
146	Washing machine 20 kgs & below		
147	Dryers 20 kgs & below		
148	Flat work ironers		
149	Laundry press		
150	Finishing table		
151	Ironing boards & Irons for hotel rooms	one for every 5 rooms	
152	Steamers	A maximum of 2 Nos	
153	Stain removing machines	1 number	
154	Networking equipment	Based on BOQs and Drawing, if required	Management Office (one time for all hotels)
155	Hotel management system/software	1 number	
156	Pillows	Actual requirements with 10% extra as spares.	Mattresses & Linens (one time for all hotels)
157	Quilts		
158	Bath towels		
159	Bed sheets		
160	Blankets		
161	Duvet covers		
162	Duvets		
163	Face towels		
164	Hand towels		
165	Main curtains		
166	Mattresses		
167	Mattress protectors/toppers		
168	Pillow covers		
169	Curtains		

170	Blinds (curtains)		
171	Bath mats		
172	Bed runners/covers	Actual requirements with 10% extra as spares.	Mattresses & Linens (one time for all hotels)
173	Tables cloths		
174	Cloth napkins		
175	Bath robe		
176	Elevators	Based on BOQs and Drawings, if required	Others (One time for all hotels)
177	Safe Deposit Box	1 number	
178	Guest room safes	Based on number of rooms	
179	Bath tub	Based on BOQs and Drawing if required	Sanitary Wares (One time for all hotels)
180	Toilet pot		
181	Wash basin		
182	Shower heads		
183	Cisterns		
184	Urinal pot		
185	Bidet		
186	Shower cubicles		
187	Hand dryers		
188	Shower mixers		
189	Shower arms		
190	Basin mixers		
191	Douche sprays		
192	Faucets		
193	Grab bars		
194	Toilet paper holders		
195	Floor traps		
196	Bottle and P-straps		
197	Auto door	Based on BOQs and Drawing if required	Security Device (One time for all hotels)
198	CCTV	Based on actual requirements in hotel	
199	Metal detector	2 numbers	
200	Digital lock and key for doors (Card system lock & key/electronically operated)	Based on BOQ and number of rooms	
201	Door knobs/handles		
202	Security chain		
203	Eye hole		
204	Shampoo bed	Based on BOQ and Drawings, if required	SPA Equipment (One time for all hotels)
205	Saloon chair		
206	Sterilizer		
207	Facial machine		

208	Basalt stone heater		
209	Sauna equipment	one piece	
210	Steam equipment	one piece	
211	Control panel for pool heating	Based on BOQs and Drawings, if required	Swimming Pool System (One time for all hotels)
212	UPVC fittings for pools		
213	Filters		
214	Water pumps		
215	Multi-port valve		
216	Pool drains		
217	Suction inlet		
218	Floor inlet		
219	Air blower		
220	Air blower nozzle		
221	Jet Nozzle		
222	Air volume controller		
223	Overflow grating		
224	Ladder		
225	Geyser	Based on BOQs and Drawings, if required	Water Heaters & Services(One time for all hotels)
226	Water boiler unit		
227	Water pumps, pressure tanks and accessories		
228	Hydro pneumatic pumps		

iii. Blue Poppy II Hotels

Sl. No.	Item Description	Qty	Remarks	
1	PABX	1 number	Communication System (one time for all hotel)	
2	Table phones (No mobile phones)	Based on no. of rooms and service areas		
3	Overhead projector	1 number	Conference Equipment (one time for all hotel)	
4	Projector screen			
5	Public address system:	1 number		
	a) Controllers			
	b) Speakers			Reasonable Quantities
	c) Microphones			
	d) Amplifiers			
6	Sliding partitions/movable partitions			
7	Bar spoon		Cutlery & Crockery (one time for all hotel)	
8	Dessert fork			
9	Dessert plate			
10	Dessert spoon			
11	Fish fork			
12	Fish knife			

13	Serving bowl	Actual requirements with 10% extra for breakages.	
14	Soup bowl		
15	Soup cup		
16	Soup spoon		
17	Starter bowl		
18	Steak knife		
19	Table fork		
20	Table knife		
21	Table spoon		
22	Tea/Coffee cups		
23	Tea/Coffee pots		
24	Tea spoon		
25	Glasses		
26	Plates		
27	Water jug (glass/plastic)		
28	Milk pot		
29	Sugar cup		
30	Sugar thongs		
31	Salt/Pepper shakers	Based on BOQs and Drawings, if required	Electrical fittings excluding wires (one time for all hotels)
32	Juice dispenser		
33	Cereal dispenser		
34	Energy saving bulbs		
35	Fancy lights (Chandeliers)		
36	All kind of bulbs including fittings/ includes mounted wall lights		
37	Switch plates		
38	Sockets	Based on number of rooms	
39	Distribution boards		
40	Control panels	Reasonable Quantities	Environment Friendly Equipment (one time for all hotels)
41	Automatic main failure (AMF)		
42	MCBS		
43	Table lamps with shades	Based on BOQs and Drawings, if required	Exhaust System (one time for all hotels)
44	Solar heater		
45	Solar light		
46	Exhaust fans	Reasonable Quantities	Fire Alarm System (one time for all)
47	Kitchen exhaust hoods		
48	Exhaust duct with fresh air units		
49	Fire extinguisher		
50	Fire sprinkler		

51	Fire hydrant systems with pumps	Based on BOQs and Drawings, if required	
52	Fire hose cabinets		
53	Tables for dining (indoor)	Based on the size of Restaurant	Furniture & Fixture (one time for all hotels) excluding furniture made plastics
54	Chairs for dining (indoor)		
55	Bed	Based on number of guest rooms	Guest Room Furniture (one time for all hotels) excluding furniture made plastics
56	Luggage rack		
57	Cupboard/wardrobe		
58	Bed side table		
59	Sofa		
60	Coffee chair		
61	Study desk		
62	Study chair		
63	Sofa for lobby	Maximum of 3 sets	Lobby/Reception Furniture (one time for all hotels) excluding furniture made plastics
64	Valet/Coat rack	Reasonable quantities	
65	Umbrella rack		
66	Coffee table		
67	Coffee chair		
68	Lounge table		
69	Check-in-counter	1 number	
70	Staff chair for check-in-counter	2 numbers	
71	Bell desk	1 number	
72	Maitre d desk	Maximum of 2 numbers	Restaurant Furniture (one time for all hotels) excluding furniture made plastics
73	Bar stool	Based on the size of Bar	Bar Furniture (one time for all hotels) excluding furniture made plastics
74	Bar table		
75	Coffee table		
76	Coffee chair		
77	Lounge table		
78	Sofa	1 or 2 set depending on the size of Bar	
79	Work table with sink and under shelf	Reasonable Quantities	Kitchen Furniture (one time for all hotels) excluding
80	Work table with sink and no under- shelf		
81	Work table with no sink and under- shelf		
82	work table with no sink and no under shelf		
83	Pot wash/dish wash sink table		
84	Slotted racks		
85	Pot/dish/tray rack		
86	Mobile racks		

87	Cold room racks		furniture made plastics
88	SS hand wash sink		
89	Plate rail		
90	Wall shelf		
91	Drain box		
92	Pallet (portable platform for moving goods)		
93	Generator	1 number	Generator(one time for all hotels)
94	Heating & cooling equipment (split aircon/central system)	Based on BOQs and Drawings, if required	HVAC System items (one time for all hotels)
95	Ventilation fans with motors		
96	Celling fan	Based on number of rooms and service areas	
97	Electrical panel heaters		
98	All kinds of service trolleys	Reasonable Quantities	Housekeeping item (one time for all hotels)
99	Freezer (Heavy Duty)	2 numbers	Kitchen Equipment (one time for all hotels)
100	Refrigerator (Heavy Duty)		
101	Cooking range		
102	Electric tank fryer		
103	Gas stoves/Burners		
104	Microwave ovens		
105	Plate warmers		
106	Coffee/tea makers		
107	Roasters/Grillers		
108	Toaster		
109	Bakery equipment: Planetary mixer, Dough kneading machine, baking oven with/without proofer, Dough sheeter, weighing scale, sewing machine and Cream maker	1 set to be installed inside the hotel	
110	Induction plates	1 number	Kitchen Equipment (one time for all hotels)
111	Mixers and grinders		
112	Chaffing dishes for buffet system	Reasonable Quantities	
113	Room service carts with food warmers		
114	Hot food holding cabinets		
115	Towel warmers		
116	Sanitized knife boxes		
117	Mini Bars(refrigerators)	Based on number of rooms	
118	Washing machine 20 kgs & above	1 number	Laundry Equipment (one time for all hotels)
119	Flat work ironers		
120	Ironing boards & Irons for hotel rooms	one for every 5 rooms	

121	Networking equipment	Based on BOQs and Drawing, if required	Management Office (one time for all hotels)
122	Hotel management system/software	1 number	
123	Pillows	Actual requirements with 10% extra as spares.	Mattresses & Linens (one time for all hotels)
124	Quilts		
125	Bath towels		
126	Bed sheets		
127	Blankets		
128	Duvet covers		
129	Duvets		
130	Face towels		
131	Hand towels		
132	Main curtains		
133	Mattresses		
134	Mattress protectors/toppers		
135	Pillow covers		
136	Curtains		
137	Blinds (curtains)		
138	Bath mats	Actual requirements with 10% extra as spares.	Mattresses & Linens (one time for all hotels)
139	Bed runners/covers		
140	Tables cloths		
141	Cloth napkins		
142	Bath robe	Based on BOQs and Drawings, if required	Others (One time for all hotels)
143	Elevators		
144	Safe deposit Box		
145	Guest room safes	Based on number of rooms	Sanitary Wares (One time for all hotels)
146	Bath tub	Based on BOQs and Drawing if required	
147	Toilet pot		
148	Wash basin		
149	Shower heads		
150	Cisterns		
151	Urinal pot		
152	Bidet		
153	Shower cubicles		
154	Hand dryers		
155	Shower mixers		
156	Shower arms		
157	Basin mixers		
158	Douche sprays		
159	Faucets		
160	Grab bars		Based on BOQs and Drawing if required
161	Toilet paper holders		

162	Floor traps	Based on actual requirements in hotel	
163	Bottle and P-straps		
164	CCTV		
165	Digital lock and key for doors (Card system lock & key/electronically operated)	Based on BOQ and number of rooms	
166	Door knobs/handles		
167	Security chain		
168	Eye hole		
169	Geyser	Based on BOQs and Drawings, if required	Water Heaters & Services(One time for all hotels)
170	Water boiler unit		
171	Water pumps, pressure tanks and accessories		
172	Hydro pneumatic pumps		

K. TRANSPORT SECTOR

Sl. No.	Item Description	Qty	Target Beneficiaries
1	Passenger bus	As per approved routes	Passenger Bus Operators

L. WASTE MANAGEMENT AND RECYCLING SECTOR

Sl. No.	Item Description	Target Beneficiaries
1	RCVs (Communal bin lifter/ Dumper placer vehicles, sewage collection truck/Vacuum trucks)	Business Licensed Entities
2	Dumpster	
3	Weigh bridge	
4	Trommel screen	
5	Air classifiers	
6	Conveyor belts	
7	Waste sorting tables	
8	Magnetic separators	
9	Balers (Horizontal/Vertical)	
10	Scrap shredders	
11	Scrap washing machine (Washing line)	
12	Plastic densifier (Agglomerate machine)	
13	Feed hoppers	

M. GAMES AND SPORTS

Sl. No.	Item Description	Target Beneficiaries
1	Taekwondo uniform & belts	Bhutan Taekwondo Federation
2	Trunk protector	
3	Head gear	
4	Kick pad	
5	Punching bag	
6	Score board	
7	Breaking planks without crackers	
8	Electronic Foot Protector	
9	E-PSS (Chips/Transmitter)	
10	E-PSS (Joy stick)	
11	E-PSS (Receiver)	
12	Female Groin Guard	
13	Forearm Guard	
14	Gum shield	
15	Human kicking dummy	
16	Interlocking Training mat	
17	Kicking sand bag	
18	kicking shield (Mitts)	
19	Male Groin Guard	
20	Planks with crackers	
21	Plastic planks	
22	Shin Guard	
23	Support for practicing break	
24	Taekwondo hand gloves	
25	Training foot guard	
26	Racquets	Bhutan Badminton Federation
27	Shuttle cock	
28	Nets	
29	Badminton stand	
30	Badminton floor mat	
31	Score board	
32	Badminton stand weight	
33	Badminton Stringing machine	
34	Badminton umpire chair	
35	Racket bag	
36	Racket Grip	
37	Racket string	
38	Racquet	Bhutan Tennis Federation
39	Nets,	
40	Balls	
41	Net post	

42	Score board	
43	Ball Machine	
44	Cones (plastic)	
45	Hawk Eye	
46	Ladder	
47	Medicine balls	
48	Racquet grip	
49	Rings	
50	Rubber rope	
51	Strining machine	
52	Tennis Attires	
53	Tennis Racquet strings (gut)	
54	Umpire stand(wooden/plastic)	
55	PU flooring mat for tracking fields	
56	Track and Field equipment (limited to basic equipment only)	
57	Arrows (for Olympic and similar games only)	Bhutan Archery Federation
58	Bow (for Olympic and similar games only)	
59	Target board and stand	
60	Arm guard	
61	Arrow point	
62	Arrow rest	
63	Bow case	
64	Bow stand	
65	Bow string	
66	Chest guard	
67	Clicker	
68	Cushion plunger	
69	Damper	
70	Extension rod	
71	Finger sling	
72	Finger tab	
73	Fletch / Vanes	
74	Handle	
75	Hassin cloth	
76	Insert(pin)	
77	Jute	
78	Limbs	
79	Long stabilizer	
80	Nock	
81	Quiver	
82	Short stabilizer	
83	Sight	

84	Spin vane stricker	
85	Target face	
86	Timer	
87	V-bar	
88	Wax	
89	Rifle (for Olympic and similar games only)	Bhutan Shooting Federation
90	Pistol (for Olympic and similar games only)	
91	Shooting targets	
92	Small bore rifle	
93	Skeet rifle	
94	Ammunition	
95	Black coated paper roll	
96	Electric target carrying device	
97	Front sight and rear sight	
98	Front sight raiser extension	
99	Front sight ring	
100	FT 300 Free bigbore rifle	
101	Gun sling	
102	Hammeri-AR20	
103	Hammerli Ap40 (pistol & Rifle)	
104	knee roll	
105	LG 300 Rifle,.22 rifle & .22 pistol	
106	LP300 Club air pistol & Air Rifle	
107	Mod.700 Alu (Rifle)	
108	Pardini Pistol & Rifle	
109	Pardini Air rifle & Pistol	
110	Pellet	
111	Printer paper roll (Target)	
112	Rifle & Pistol Cylinder	
113	Rifle & Pistol hand grip	
114	Rifle stand	
115	Scat MX02	
116	Shooting dress ,inner wears & boot	
117	Shooting gloves	
118	Shooting mat	
119	Shooting trolley bag	
120	Shot gun	
121	Trigger	
122	Cricket bats	Bhutan Cricket Council Board
123	Plastic stumps	
124	Wooden stumps	
125	Cricket synthetic mat (Pitch)	
126	Pitch cover	
127	Cricket balls	

128	Abdominal guard	Bhutan Cricket Council Board
129	Aerator	
130	Agility Sticks	
131	Aquasoaker	
132	Ball Mallet	
133	Batting Gloves	
134	Batting Legguard	
135	Batting Tee	
136	Boundary Rope	
137	Bowler Marker	
138	Bowling Machine	
139	Bowling machine ball (Big Dot)	
140	Catch Practice Bat	
141	Chest Guard	
142	Cricket Kit Bag	
143	Cricket Bag pack	
144	Cricket Uniform	
145	Cap	
146	Hat	
147	Cricket Nets	
148	Dtex Carpet	
149	Elbow Guard	
150	Fielding Cone	
151	Flexi Stumps	
152	Hanging Ball	
153	Helmet	
154	Hurdles	
155	Inner Gloves	
156	Inner Thigh Guard	
157	Jute Mat	
158	Marking Cone	
159	Middling Bat	
160	Mitts Gloves	
161	Pitch Covers	
162	Plastic Bat	
163	Plastic Stump Sets	
164	Poly Soft ball	
165	Pugg Goal Net	
166	Reaction Ball	
167	Roller (Manual)	
168	Rubber Ball	
169	Scarifier	
170	Shin Guard	
171	Soft Ball	

172	Space Marker	Bhutan Cricket Council Board
173	Spring Loaded Target Stump	
174	Super Sopper	
175	Swing Ball with seam	
176	Swinger Ball	
177	Synthetic Ball	
178	Synthetic Mat	
179	Target Stumps	
180	Thigh Guard	
181	Tennis Ball	
182	Toe Guard	
183	Tracksuits	
184	Umpire Counter	
185	Warm up dress	
186	Wicket Keeper Gloves	
187	Wicket Keeper Inner Gloves	
188	Wicket Keeper Legguard	
189	Wonder Ball	
190	Wooden Stump	
191	Table tennis bats	
192	Table tennis balls	
193	Table tennis table	
194	Table tennis net	
195	Table tennis net	
196	Table tennis stand	
197	Ball picker	
198	Blade/Wood	
199	Cones	
200	Fence	
201	Floor mat	
202	Glue	
203	Tennis ladder	
204	Markers	
205	Multi ball robot	
206	Multi ball stand	
207	Net and stand	
208	Racket Case	
209	Rackets	
210	Rubber	
211	Thera Band	
212	Towel Stand	
213	Umpire Chair	
214	Umpire table	
215	Basketball	

216	Basketball nets	Bhutan Basketball Federation
217	Basketball fibre board	
218	Basketball hoops	
219	PU flooring mat for courts	
220	Basketball jersey	
221	Basketball portable hoops	
222	Ball Bag	
223	Basketball (indoor/outdoor)	
224	Basketball 24 seconds shot clock	
225	Basketball manual flip board	
226	Bips	
227	Blocking pad	
228	Clipborad	
229	Cones/Rip Cones/Big Cone	
230	Coaching Board	
231	Dribble Stick	
232	Footwork Mat	
233	Head band	
234	Inflator	
235	Jump Rope	
236	Medicine Ball	
237	Mouth guard	
238	Score board	
239	Tracksuits	
240	The D-Man Shape	
241	Whistle	
242	Wrist band	
243	Judo uniforms	Bhutan Judo Association
244	Judo mats	
245	Flooring mat	
246	Sparring gear	
247	Grappling dummies	
248	Backpatches	
249	Belts	
250	Tournament bags for carrying kits	
251	Score keeping digital screen	
252	Simple bouldering panel for grip	
253	Judo Tracksuits/training gear	
254	Boxing gloves	Bhutan Boxing Federations
255	Head gear	
256	Punching bag	
257	Boxing ring	
258	Sparring gear	
259	Banana Bag	

260	Boxing Speed Ball	
261	Coach Vest	
262	Double end Ball	
263	Extreme Core Bag	
264	Floor mat (Eva)	
265	Heavy Bag	
266	Medicine Ball	
267	Mens Groin guard	
268	Metal Plyo Box	
269	Multi Plyo Box	
270	Multi use Sled	
271	Ring Floor	
272	Ring pillow	
273	Ring Rope	
274	Golf clubs (for Olympic and similar games only)	Bhutan Golf Federation
275	Golf ball (for Olympic and similar games only)	
276	Tees (for Olympic and similar games only)	
277	Alignment Aid	
278	Ball Marker	
279	Balls for round	
280	Carbon shaft	
281	Club Head Cover	
282	Driver	
283	Fairway woods	
284	Flag and Flag Stick	
285	Gloves	
286	Golf Bag	
287	Golf Simulator	
288	Golf Spikes	
289	Golf Swing Analyzer	
290	Golf Trolley	
291	Grip	
292	Hitting/Chipping Net	
293	Hole Cup	
294	Impact Bag	
295	Irons	
296	Practice balls	
297	Putter	
298	Putting Aid/Training Kit	
299	Range Finder	
300	Range Mat	
301	Shoes	
302	Steel shaft	
303	Stimpmeter	

304	Swing Stick	
305	Towel	
306	Travel Bag	
307	Trolley	
308	Wedges	
309	Artificial turf & adhesive	Bhutan Football Federation
310	Rubber granule	
311	Footballs	
312	Goal posts & nets	
313	Football boots	
314	Shin guard & Goalkeeper gloves	
315	Football jersey	
316	Agility Pole	
317	Battle Hurdle	
318	Bib	
319	Bungee Cord	
320	Cone	
321	Corner Flag/pole	
322	Futsal Shoe	
323	Marker	
324	Resistance Band	
325	Shorts	
326	Speed Hurdle	
327	Speed Ladder	
328	Stocking (full)	
329	Substitution board	
330	Technical Shed	
331	Track suit	
332	T-shirt	
333	Glue	
334	Score Board	
335	Ultra sound Machine (EMS PHYSIO LTD Primo Therasonic 460)	
336	Ultra Basket Stretcher	
337	Viper vest (Tracking/GPS/EPTS)	
338	Karate uniforms & belt	Bhutan Karate Association
339	Demonstration nunchaku	
340	PU flooring mat for karate	
341	Training equipment	
342	Female chest protector	
343	Female groin guard	
344	Focus mitts	
345	Gloves	
346	Gum shield/Mouth guard	

347	Head protector	
348	Karate Mat	
349	Kicking Bag	
350	Kicking pad	
351	Male chest protector	
352	Male Groin Guard	
353	Shin guards	
354	Baseball uniform	Bhutan Baseball Federation
355	Baseball gears	
356	Baseball bat & mitt	
357	Flooring mat	
358	Ball	
359	Baseball & Softball A-TURF	
340	Baseball & Softball Base	
341	Baseball & Softball socks	
342	Baseball Hard/Soft Softball Referee Protector	
343	Baseball/Softball Referee Indicator Black	
345	Batting tee	
346	Gloves	
347	Guard	
348	Helmet	
349	Pitching machine baseball/Softball	
350	Pitching Practice net	
351	Portable Pitching baseball mound	
352	Rigid Umpire Mask VP Pads	
353	Scoreboard (Baseball & Softball)	
354	Target /rebound trainer	
355	Training Simple Lightweight Tea Batting Net	
356	Chess Board	Bhutan Chess Federation
357	Chess clock	
358	Chess pieces	
359	Bar Bell	Bhutan Weightlifting Federation
360	Belt	
361	Clip Locks	
362	Magnisum Chalk	
363	Rubber Mats	
364	Weight lifting dress	
365	Weightlifting plat form	
366	Weights plate	
367	Back stroke start system	Bhutan Swimming Federation
368	Backstroke turn indicator lane	
369	Bathing caps	
370	False start indicator lane	
371	Fins	

372	Floating lane ropes	
373	Floating line anchor	
374	Gloves	
375	Swimming Goggles	
376	Hand paddles	
377	Kickboards	
378	Pull buoys	
379	Swimming caps	
380	Kickboards	
381	Score board	
382	Swimsuit	
383	Swimming start block	
384	Arrow Made from Natural Materials (Wood, bamboo)	
385	Bow Made from Natural Materials (Wood, bamboo)	
386	Digital Score board	
387	Foreign Traditional Sports Equipment	Bhutan Volleyball Federation
388	Aluminium Bleaches	
389	Beach volleyball court line PVC banded	
390	Bips	
391	Competition volley ball post	
392	Cones	
393	Counter weight	
394	Digital foul board	
395	Digital score board	
396	High density polyethylene, processed with UV treatment Perimeter netting	
397	Padding for post	
398	Protection pad	
399	PU flooring	
400	PVC interlocking outdoor tiles	
401	Score board Digital and manula	
402	Sockets for beach volleyball post	
403	Synthetic Flooring	
404	Track suit	
405	Umpire stand	
406	Volleyball manual flip board	
407	Volleyball Antannae	
408	volleyball competition nets	
409	Volleyball court flooring	
410	Volleyball elbow pads	
411	Volleyball knee pads	
412	Volleyball net	
413	Volleyball poles	
414	Volleyball portable or mobile post	

415	Volleyball professional	
416	Volleyball training kits	
417	Volleyball Uniforms	
418	Volleyballs (adult)	
419	Volleyballs (children)	
420	Whistle	
421	Cone	High Jump, Long Jump, Triple Jump & Pole vault
422	Cross bars & Placers	
423	Electronic lap counter	
424	Electronic score board	
425	Finish line posts	
426	High Jump measuring device	
427	High jump stand/upright	
428	Lane marker box	
429	Lid for vault rack	
430	Manual score board	
431	Markers	
432	Measuring device	
433	Mobile pole rack	
434	Photo finish systems	
435	Pole vault/high jump landing mat	
436	Seiko system stop watch with printer	
437	Starters loud speaker system	
438	Starters stand	
439	Starting gun (manual)	
440	Starting gun electronic timing	
441	Stop Watch	
442	Take off Board	
443	Take off markers	
444	Telescopic measuring pole vault stand	
445	Throwing Cages	
446	Timer's stand	
447	Vault Box	
448	Cone	Javelin & Hammer Throw
449	Electronic lap counter	
450	Electronic score board	
451	Finish line posts	
452	Javelin Stand	
453	Lane marker box	
454	Manual score board	
455	Markers	
456	Measuring device	
457	Photo finish systems	
458	Seiko system stop watch with printer	

459	Starters loud speaker system	
460	Starters stand	
461	Starting gun (manual)	
462	Starting gun electronic timing	
463	Stop Watch	
464	Timer's stand	
465	Cone3	Shotput
466	Electronic lap counter	
467	Electronic score board	
468	Finish line posts	
469	Lane marker box	
470	Manual score board	
471	Markers	
472	Measuring device	
473	Photo finish systems	
474	Seiko system stop watch with printer	
475	Shot Put stand	
476	Starters loud speaker system	
477	Starters stand	
478	Starting gun (manual)	
479	Starting gun electronic timing	
480	Stop Board	
481	Stop Watch	
482	Timer's stand	
483	Cone	Discus
484	Discus Circle	
485	Discus Stand	
486	Electronic lap counter	
487	Electronic score board	
488	Finish line posts	
489	Hammer throw	
490	Hammer throw Circle	
491	Lane marker box	
492	Manual score board	
493	Markers	
494	Measuring device	
495	Photo finish systems	
496	Seiko system stop watch with printer	
497	Starters loud speaker system	
498	Starters stand	
499	Starting gun (manual)	
500	Starting gun electronic timing	
501	Stop Watch	
502	Timer's stand	

503	Cone	Sprint, MLD, Marathon	
504	Electronic lap counter		
505	Electronic score board		
506	Finish line posts		
507	Hurdle cart		
508	Hurdles		
509	Lane marker box		
510	Manual score board		
511	Markers		
512	Measuring device		
513	Photo finish systems		
514	Relay batons		
515	Seiko system stop watch with printer		
516	Starters loud speaker system		
517	Starters stand		
518	Starting blocks		
519	Starting gun (manual)		
520	Starting gun electronic timing		
521	Steeple chase hurdles		
522	Stop Watch		
523	Timer's stand		
524	Water jump steeple chase hurdle& splash guard		
525	Air Track Mat		Gym
526	Vaulting Box		
527	Spring Board		
528	Spring floor system	Gymnastics	
529	Rubber flooring tiles/rolls		
530	Dismount or landing mats		
531	Tumbling Mats		
532	Spotting belts		
533	Rhythmic gymnastics equipment		
534	Balance beam		
535	Pommel horse		
536	Still Rings		
537	Vault with Spring board		
538	Parallel bars		
539	Gymnastics dress kit		
540	Running Blades	Bhutan Paralympic	
541	Racing wheelchair		
542	Club throw		
543	Boccia		
544	Sound Ball (football, Goal ball, Mini sound ball)		
545	Sitting volleyball		
In-country preparation Attire			

1	Track suit	Entitlement for an athlete and coach (National Team)- 2 sets per year
2	Sneakers	
3	Shorts	
4	T-Shirts	
5	Competition attire/gear	
Ex-country preparation Attire		
1	Track suit	Entitlement for an athlete and coach (National Team)- 2 sets per year
2	Sneakers	
3	Shorts	
4	T-Shirts	
5	Sports bag	
6	Competition attire/gear	

*****The list is updated as on 27th June 2023*****