



འབྲུག་རྒྱལ་ཁབ་ཀྱི་རྒྱལ་པོ་ལྷན་ཁག་

**ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
TASHICHHO DZONG**



Vehicle Import Quota Rules 2019

In keeping with the provision of the Pay Revision Act 2019, the Ministry of Finance (MoF) issues Vehicle Import Quota 2019 for the Civil Servants and Other Public Servants as follows:

1. A civil servant in P3/SS2 and above, armed forces in the rank of major and above and the Drangpons and Drangpon Ramjams of the Judiciary in P3/SS2 & above shall be eligible for a tax exempted vehicle import quota up to ceiling of Nu.0.800 m; with an option of monetized amount of Nu.0.250 m or Nu.0.350 m for purchase of electric vehicle.
2. The term based appointments (Holders, Members and Commissioners of the Constitutional Office; Cabinet Secretary and Government Secretaries; Governor of RMA; Attorney General; Thrompons and Gups of Local Government Functionaries) shall be eligible for a tax exempted vehicle import quota up to ceiling of Nu.0.800 m; with an option of monetized amount of Nu.0.250 m or Nu.0.350 m for purchase of electric vehicle.
3. The Cabinet Ministers and equivalent position holders (Prime Minister, Speaker of the National Assembly, Chairperson of National Council, Opposition Leader, Chief Justice of Supreme Court and members of Parliament shall be eligible for a vehicle import quota free of Customs duty & Sales tax of 3,000 cc; or an option of monetized amount of Nu.1.500 m per term.
4. In order to be eligible for the monetized amount of Nu. 0.350 m for the purchase of an electric car, a civil/public servant shall submit the RSTA registration certification of the vehicle in his/her name registered on or after 1st July 2019.
5. A civil servant or other public servant working outside the country on foreign service, when transferred back to the country, may use the eligible quota, for the import of a new vehicle or a vehicle which was purchased brand new and registered in his /her name in the country of residence for use during the term of the posting. However, only one vehicle shall be permitted to be imported per foreign posting.
6. The vehicle import quota shall not be transferred or sold under any circumstances and in case it is transferred or sold, the quota holder shall be liable to pay the applicable taxes and duties on the original CIF value of the vehicle and shall not be eligible for vehicle import quota in the future.
7. In case of resignation or termination of the Member of Parliaments, the applicable amount of tax shall be calculated on the original CIF value of the vehicle and shall be recovered on pro-rata basis.



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8. In case of by-election and new appointments in between the term, the members of Parliament shall be eligible for a full one-time vehicle import quota or the option of the monetized amount.
9. Public servants eligible for vehicle import quota, upon demise shall be paid the monetized amount of Nu.0.250 million or Nu.1.500 million, whichever is applicable to the next of kin.
10. The vehicle import quota or the monetized amount shall be sanctioned (allotment letter) upon the submission of a dully filled allotment application form along with the promotion/appointment order and other relevant documents. The application forms for the allotment of vehicle quota can be downloaded from the MoF website (www.mof.gov.bt).
11. The subsequent vehicle quota shall be eligible after seven years from the date of issue of IDEC/STEC by the Department of Revenue & Custom or from the date of the monetized amount sanctioned for civil servants and other public servants.
12. The validity of vehicle import quota shall be for 7 (seven) years from the date of issue of allotment letter by the MoF or one year from the date of separation from service.
13. A vehicle import quota issued prior to this circular shall be given the option to surrender the vehicle import quota and opt for the monetized amount.
14. The Civil Servant and Other Public Servants eligible for vehicle quota shall strictly abide by the Vehicle Import Quota Rules. The MoF in coordination with concerned agencies shall monitor the enforcement.
15. The MoF shall be the authority to interpret these rules in case of any ambiguities/discrepancy.

This Vehicle Import Quota Rules 2019 is issued as per **Section 66** of the Pay Revision Act 2019 and shall be effective from 1st July 2019.
