



DRC/RAAD/PT(7)/2024/749

31st October 2024

NOTIFICATION ON PROPERTY TAX

The Department would like to notify that the **Collection of Property Tax for the Year 2024 will begin on 1st January 2025 and end on 28th February 2025.** All the taxpayers are encouraged to take note of this extension and plan their financial commitments accordingly. The postponement is a temporary measure aimed at allowing property owners with joint ownership to update their Proportionate Land Rights with the relevant Land Sector Offices. While as per Section 28 of the Property Tax Act of Bhutan 2022, “all taxes under this Act are due and payable within 31 December of each year even if an objection or appeal has been made under Chapter 6 of this Act.”, it has become imperative to make the above consideration to allow the public to adapt to the new property taxation system and ensure smooth tax payer services.

As such, the Department would like to notify the public on the following:

Joint Ownership

- Joint owners of land/buildings/flats whose Proportionate Land Rights are not reflected in the Thram, are requested to update the thram/flat details by visiting the respective Land Sector Offices.
- For jointly owned Building/Flat, owners should apportion the PLR upon agreement between the owners and by submitting the PLR form to the LGs or NLCS.
- Owners residing outside Bhutan can submit through email the endorsed PLR form which is endorsed by Embassies/Consulates/Missions.
- In case of absentee landowners, the concerned LGs/NLCS will apportion the PLR as per the section 88 of the Land Act 2007 and the STG 2021 to enable the tax collections.

Director General