



DRC/STD/GST/50/2025/ 997

19<sup>th</sup> December 2025

**Public Notification**

**Sub: Introduction of Goods and Services Tax (GST)**

In accordance with the Goods and Services Tax Act of Bhutan 2020, the public and business community are hereby notified that the Goods and Services Tax (GST) shall be implemented with effect from 1<sup>st</sup> January 2026 replacing the existing Sales Tax regime.

The introduction of GST shall supersede all laws, rules and regulations, notifications and circulars that are inconsistent with the provisions of this Act as per Section 6, Chapter 1 of this Act.

GST shall apply to all taxable supplies and imports destined for consumption within the country. All person liable to be registered under GST shall comply with the registration, invoicing, return filing, and payment provisions as prescribed under the GST Act 2020 and the regulations.

To facilitate smooth implementation, officials from the Department shall be deployed in the field during the initial phase to provide advisory and facilitation support to the GST registrants.

**Director General**  
**Department of Revenue & Customs**