

In the Goods and Services Tax Act of Bhutan 2020, herein after referred to as the Act, Schedule IV C¹ - Other Exemptions, is amended as:

BTC Code	Commodity Description
04.05	Butter and other fats and oils derived from milk; dairy spreads.
0405.10.10	- - Butter, fresh
10.06	Rice.
1006.20	- HUSKED (BROWN) RICE:
1006.20.10	- - - HUSKED (BROWN) RICE
1006.20.20	- - - RED RICE (YEECHUM)
1006.30.00	-Semi-milled or wholly milled rice, whether or not polished or glazed
15.07	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.
1507.90.00	- OTHER
15.08	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.
1508.90.00	- OTHER
15.09	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.
1509.20.00	- EXTRA VIRGIN OLIVE OIL
1509.30.00	- VIRGIN OLIVE OIL
1509.40.00	- OTHER VIRGIN OLIVE OILS
1509.90.00	- OTHER
15.10	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE

¹ As amended by Goods and Services Tax (Amendment) Act of Bhutan 2025

	OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09.
1510.90.00	- OTHER
15.11	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.
1511.90	- OTHER:
1511.90.10	- - - REFINED BLEACHED DEODORISED PALM OIL
1511.90.20	- - - REFINED BLEACHED DEODORISED PALMOLEIN
1511.90.90	- - - OTHER
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1512.19.00	- - Other
	- COTTON-SEED OIL AND ITS FRACTIONS:
1512.29.00	- - OTHER
15.13	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.
	- COCONUT (COPRA) OIL AND ITS FRACTIONS
1513.19.00	- -OTHER
	- PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF
1513.29.00	- - OTHER
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- LOW ERUCIC ACID RAPE OR COLZA OIL AND ITS FRACTIONS:
1514.19.00	- - Other
	- OTHER:

1514.99.00	-- OTHER
15.15	OTHER FIXED VEGETABLE OR MICROBIAL FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTION WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.
	- LINSEED OIL AND ITS FRACTIONS:
1515.19.00	-- OTHER
	- MAIZE (CORN) OIL AND ITS FRACTIONS:
1515.29.00	-- OTHER
1515.50.00	- SESAME OIL AND ITS FRACTIONS
1515.90.00	- OTHER
15.16	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.
1516.20.00	- VEGETABLE FATS AND OILS AND THEIR FRACTIONS
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.:
2501.00.10	---Common salt (iodized)
2501.00.20	--- Common salt (non-iodized)
2501.00.30	--- Rock salt
2501.00.90	---Other
87.13	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.
8713.10.00	- not mechanically propelled

8713.90.00	- OTHER
96.19	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.
9619.00.00	- Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.