



དངུལ་ཕྱིན་ལྷན་ཁག།
Department of Revenue and Customs
Ministry of Finance
Royal Government of Bhutan

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DRC/eCMS/F-04/2024/2025/2322

Dated: 27/06/2025

The
Regional Directors,
RRCO- T/Phu, Paro, P/ling, Mongar, Bumthang, Samtse, Samdrup Jongkhar, Gelephu.

Subject: Standardization of Documentation for Refund Exemption in eCMS

Dear Regional Directors,

The Customs and Excise Division recently conducted a Training of Trainers (ToT) workshop in Paro from 9th–14th June, 2025, focusing on the Refund and Refund Exemption modules under the electronic Customs Management System (eCMS). The workshop brought together officials from the Customs, Sales Tax, and Revenue divisions with the aim of deepening user understanding, identifying process gaps, and ensuring uniform implementation across regional offices.

During the workshop, it was observed that documentation requirements for refund exemption applications varied across regional offices. These inconsistencies have led to redundancies, delays in processing, and inefficiencies. Given that the eCMS is designed to support digital submission, verification, and approval, most of the previously required supporting documents were found to be unnecessary especially when the required data is already accessible within the system.

An important outcome of the workshop was the consensus to *streamline and standardize document* requirements across all the regions. Participants reviewed a list of nine commonly used documents that had inconsistently applied. Upon thorough review, and in consultation with the DRC management, it was decided that only a standard set of documents would be required for refund exemption applications under the eCMS.

The rationale behind this decision was driven by two main considerations: Firstly, reducing redundant document upload will decrease the load on the document server, thereby improving system performance and reliability; secondly, a simplified and consistent process will shorten turnaround times which will reduce administrative burden for both applicants and officials, and promote greater transparency and accountability. As a result, the Department of Revenue and Customs has approved a standardized list of essential documents to be uniformly applied across regions.



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These documents have been carefully selected to meet verification and audit needs without creating unnecessary burdens for users or the system.

Sl. No.	Particulars	Remarks
1	Invoice Endorsed by Exempt party	Required
2	Forwarding letter	Required
3	Recommendation letter	Required
4	Refund Claimant form	Required one time in a year, if they have multiple refund exemptions one approved shall be considered.
5	Authorization	Required if the tax paid is to be transferred to the importer
6	Undertaking	Not required
7	BST Refund Statement	Not Required
8	Declaration form	Not Required
9	Money Receipt	Not Required

All regional offices are instructed to adopt this standardized documentation protocol with immediate effect. This initiative aims to promote consistency in practice, enhance processing efficiency, and support the broader goal of a streamlined and user-friendly eCMS platform.

Your cooperation in implementing these changes is highly appreciated. Should there be any region-specific challenges or suggestions for further improvement, you are encouraged to share your feedback through the usual communication channels.

Best Regards,

(Sherab Chojay)

Officiating Director General

Cc:

1. Office Copy.