



**SCHEDULE OF ANNEXURES TO THE  
CUSTOMS RULES AND REGULATION OF  
BHUTAN- REVISED EDITION 2023**

**Royal Government of Bhutan  
Ministry of Finance  
Department of Revenue and Customs**



**DRC/CUS/PFLA(Facilitation)/06/2025-2026/183**

**30<sup>th</sup> July 2025**

### **FORWARD**

In exercise of the power conferred by **Chapter 1, Section 3 of the Customs Rules and Regulation of Bhutan, Revised edition 2023**, the Department of Revenue and Customs, under the Ministry of Finance, formally introduce the Schedule of Annexures. This step has been taken as per the Saving Clause of the Rules, which stated that the annexures under the old Customs Rules and Regulations of Bhutan 2017 would remain effective "until the implementation of the Electronic Customs Management System (eCMS)". It helps to streamline customs operations and provides better clarity to Customs officers, traders, and the trading community, especially during times when annexures are needed for specific customs procedures. Almost all the annexures under this new schedule are system-generated through the eCMS. This means that most forms, documents, and letters can now be produced automatically by the system, ensuring efficiency and reducing human errors. However, recognizing the challenges that may occur in Bhutan such as internet outages or power failures, these hardcopy or printable versions will serve as a backup for reference and immediate use.

One important annexure that is crucial during such situations include Single Administrative Documents (SADs): These are the declaration forms which are essential for the clearance of goods through Customs, and without them, goods cannot be legally moved across borders. When the system is down, traders and Customs officials can fall back on these physical annexures to continue with the clearance of goods and avoid unnecessary delays. Having these annexures ready ensures that trade continues smoothly even when technology fails.

It reflects the DRC's commitment to maintaining trade facilitation while also upholding regulatory compliance. The Schedule of Annexures also brings uniformity and consistency across all Customs stations. Every Customs officer and trader will now refer to the same set of documents, minimizing confusion and ensuring smoother procedures at all times. For traders, it provides certainty about which annexures are needed for which purpose, and under what conditions they should be used.

This schedule of Annexure to the Customs Rules and Regulation of Bhutan- Revised Edition 2023, supersede the previous annexure and it shall come into force from **6<sup>th</sup> Day of the 6<sup>th</sup> Month of the Wood Female Snake Year corresponding to 30<sup>th</sup> July, 2025.**

(Sonam Jamtsho)  
**Director General**



## TABLE OF CONTENTS

<b>ANNEX 1: DESIGNATED CUSTOMS STATIONS AND AREAS.....</b>	<b>1</b>
<b>ANNEX 2: REGISTRATION CERTIFICATE FOR TEMPORARY STORAGE OPERATOR/WAREHOUSE OPERATOR/CLEARING AND FORWARDING AGENT.....</b>	<b>2</b>
<b>ANNEX 3: TEMPORARY STORAGE FEES AND CHARGES APPLICABLE IF GOODS ARE NOT CLEARED WITHIN 7 WORKING DAYS.....</b>	<b>3</b>
<b>ANNEX 4: CATEGORIES OF RESTRICTED AND PROHIBITED GOODS.....</b>	<b>4</b>
<b>ANNEX 5: LIST OF HOUSEHOLD AND PERSONAL EFFECT ITEMS – (TRANSFER OF RESIDENCE).....</b>	<b>7</b>
<b>ANNEX 6: EXEMPTION ELIGIBILITY AND CATEGORIZATION CERTIFICATION FORM FOR DIPLOMATIC MISSIONS, INTERNATIONAL AGENCIES, AND THEIR EMPLOYEES AND MEMBERS OF INTERNATIONAL VOLUNTARY ORGANIZATIONS. ....</b>	<b>8</b>
<b>ANNEX 7: EXEMPTION CERTIFICATE.....</b>	<b>9</b>
<b>ANNEX 8: AGREEMENT BETWEEN THE DEPARTMENT &amp; AUTHORISED CLEARING &amp; FORWARDING AGENT OR COURIER SERVICES AGENT.....</b>	<b>11</b>
<b>ANNEX 9: LIST OF AUTHORIZED CUSTOMS PORTS OF ENTRY AND EXIT.....</b>	<b>14</b>
<b>ANNEX 10: AIR PASSENGER MANIFEST .....</b>	<b>15</b>
<b>ANNEX 11: AIR CARGO MANIFEST .....</b>	<b>16</b>
<b>ANNEX 12: ROAD CARGO MANIFEST.....</b>	<b>17</b>
<b>ANNEX 13: RAIL MANIFEST .....</b>	<b>18</b>
<b>ANNEX 14: SINGLE ADMINISTRATIVE DOCUMENTS(SAD) .....</b>	<b>19</b>
<b>ANNEX 15: CUSTOMS EXAMINATION REPORT.....</b>	<b>21</b>
<b>ANNEX 16: EXECUTION OF A SECURITY DEPOSIT OR BOND. ....</b>	<b>22</b>
<b>ANNEX 17: SAMPLE MEMO .....</b>	<b>24</b>
<b>ANNEX 18: CERTIFICATE FOR AUTHORIZED COMPLIANT TRADER.....</b>	<b>25</b>
<b>ANNEX 19: AGREEMENT BETWEEN THE DEPARTMENT AND THE WAREHOUSE OPERATOR.....</b>	<b>26</b>
<b>ANNEX 22: FREE BAGGAGE ALLOWANCE FOR AIR PASSENGER.....</b>	<b>28</b>
<b>ANNEX 24: SAMPLE FOR EXERCISE ON COMPUTATION OF THE WEIGHTED AVERAGE METHOD (FOR ILLUSTRATION PURPOSE ONLY).....</b>	<b>29</b>
<b>ANNEX 25: APPROVAL FOR ADVANCE RULING.....</b>	<b>30</b>
<b>ANNEX 26: OFFENCE REPORT (DETENTION/SEIZURE/CONFISCATION) FOR GOODS..</b>	<b>31</b>
<b>ANNEX 27: SUMMON ORDER.....</b>	<b>33</b>
<b>ANNEX 28: OVERTIME FEES .....</b>	<b>34</b>



### ANNEX 1: DESIGNATED CUSTOMS STATIONS AND AREAS

The following are the designated Customs stations through which goods may be imported or exported, or transited to and from Bhutan.

District or Dzongkhag	Office Name and Sub-District/ Dzongkhag	Name of Customs Station	Seasonal office or check-post	Trade with countries other than India	Import from India	Export
Thimphu	RRCO, Thimphu	Foreign Post Parcel	No	Yes	Yes	Yes
		DHL International, Thimphu	No	Yes	Yes	Yes
		Thimphu	No	Yes	Yes	Yes
Samtse	RRCO, Samtse	Samtse	No	Yes	Yes	Yes
		Gomtu	No	No	Yes	Yes
		Pugli	No	No	Yes	Yes
		Jitti	No	No	Yes	Yes
		Bhimtar	No	Yes	Yes	Yes
Paro	RRCO, Paro	Terminal- Paro Airport	No	Yes	Yes	Yes
		Cargo- Paro Airport	No	Yes	Yes	Yes
Sarpang	RRCO, Gelephu	Gelephu	No	Yes	Yes	Yes
		Sompangkha-Ulta-Pani	No	Yes	Yes	Yes
Chhukha	RRCO, Phuentsholing	Phuntsholing Mini Dry Port	No	Yes	Yes	Yes
		Alley Land Customs, Pasakha	No	Yes	Yes	Yes
		Lamoizingkha	No	No	Yes	Yes
Samdrup Jongkhar	RRCO, Samdrup Jongkhar	Samdrup Jongkhar	No	Yes	Yes	Yes
		Pelzomthang (Nanglam)	No	Yes	Yes	Yes
		Jomotshangkha (Daifam)	No	No	Yes	Yes
		Samrang	No	No	Yes	Yes
		Phuntshorabtenling (Motanga)	No	Yes	Yes	Yes
Mongar	RRCO, Mongar	Customs Office	No	No	No	No
Bumthang	RRCO, Bumthang	Customs Office	No	No	No	No
Kolkatta	Liaison and Transit Office, Kolkata	LTO, Kolkata	No	Yes	No	No

**ANNEX 2: REGISTRATION CERTIFICATE FOR TEMPORARY STORAGE OPERATOR/WAREHOUSE OPERATOR/CLEARING AND FORWARDING AGENT.**

**CERTIFICATE OF REGISTRATION**

**Registration No.:** .....

**Date of Issue:** .....

M/s. .... having a Trade License No. .... Taxpayer No. .... is/are hereby authorized to transact business as a Temporary Storage Operator/Warehouse Operator/Customs Clearing and Forwarding Agent. This registration will be valid till ..... from the date of its issue.





### **ANNEX 3: TEMPORARY STORAGE FEES AND CHARGES APPLICABLE IF GOODS ARE NOT CLEARED WITHIN 7 WORKING DAYS**

[The rates prescribed below are in Ngultrum and are per day per package basis]

Small consignments of less than 500 Kilograms (Kgs)		Heavy consignments of more than 500 Kilograms (Kgs)		Vehicle	
Hazardous Perishable	Non-hazardous/ Non-perishable	Hazardous Perishable	Non-hazardous/ Non-perishable	Heavy	Light
40.00	20.00	200.00	100.00	200.00	100.00



#### ANNEX 4: CATEGORIES OF RESTRICTED AND PROHIBITED GOODS

Sl. No.	Restricted Goods	Responsible Agencies	Legislation & International Conventions
1	Arms and ammunition	Ministry of Home Affairs (Royal Bhutan Police)	<ul style="list-style-type: none"> <li>Firearms and Ammunition Act of Bhutan 1990</li> </ul>
2	Unmanned Aircraft System (UAS)/Drones	Ministry of Infrastructure & Transport (Bhutan Civil Aviation Authority)	<ul style="list-style-type: none"> <li>UAS Regulation 2017</li> <li>MoIT Notification No. MoHCA/BLO(3)-1/3014 dated April 13, 2017</li> </ul>
3	Explosives and explosive devices	Ministry of Home Affairs (Royal Bhutan Police)	<ul style="list-style-type: none"> <li>Explosive Rules of 1989</li> </ul>
4	Live animals and their products or byproducts	Ministry of Health (Bhutan Food and Drug Authority)	<ul style="list-style-type: none"> <li>Livestock Act, 2001</li> <li>CITES</li> </ul>
5	Plant and plant materials	Ministry of Health (Bhutan Food and Drug Authority)	<ul style="list-style-type: none"> <li>Plant Quarantine Act of 1993</li> <li>Forest and Nature Conservation Act 2023</li> <li>Bio-diversity Act 2022</li> <li>Bio-Safety Act 2015</li> <li>International Plant Protection Convention</li> <li>International Treaty on Plant Genetic Resources for Food and Agriculture</li> <li>CITES</li> <li>Food Act 2005</li> </ul>
6	Forestry products (flora and fauna) in accordance with the Forest and Nature Conservation Act and its regulations thereof.	Ministry of Energy and Natural Resources (Department of Forest and Park Services)	<ul style="list-style-type: none"> <li>Forest and Nature Conservation Act 2023</li> <li>International Plant Protection Convention</li> </ul>
7	Industrial and toxic wastes and residues	Department of Environment and Climate Change	<ul style="list-style-type: none"> <li>National Environment Protection Act 2007</li> <li>Basel Convention</li> </ul>
8	Wireless and remote sensing, telecommunication, and broadcasting equipment	Ministry of Industry, Commerce and Employment (Bhutan Information and Communication Media Authority)	<ul style="list-style-type: none"> <li>Bhutan Information Communications and Media Act, 2006</li> </ul>



Sl. No.	Restricted Goods	Responsible Agencies	Legislation & International Conventions
9	Scraps as notified by the National Environment Commission Secretariat	Department of Environment and Climate Change	<ul style="list-style-type: none"> <li>Regulation on the Import of Third Countries Good</li> <li>Basel Convention on the Control of Trans- boundary Movements of Hazardous Wastes and their Disposal</li> </ul>
10	Used or second-hand goods, vehicles, machinery, and equipment	Ministry of Industry, Commerce and Employment (Department of Trade)	<ul style="list-style-type: none"> <li>Regulation on the Import of Third Countries Goods</li> <li>Basel Convention on the Control of Trans- boundary Movements of Hazardous Wastes and their Disposal</li> <li>National Environment Protection Act 2007</li> </ul>
11	Medicinal products, including narcotics and psychotropic substances for medical use	Ministry of Health (Bhutan Food and Drug Authority)	<ul style="list-style-type: none"> <li>Medicine Act 2003</li> <li>Narcotic Drugs, Psychotropic Substances &amp; Substance Abuse Act of Bhutan, 2018</li> </ul>
12	Other Narcotics and psychotropic substances, and precursors	Ministry of Health (Bhutan Food and Drug Authority)	<ul style="list-style-type: none"> <li>Narcotic Drugs, Psychotropic Substances &amp; Substance Abuse Act of Bhutan, 2018</li> </ul>
13	Chemicals and Fertilizers	Ministry of Health (Bhutan Food and Drug Authority)	<ul style="list-style-type: none"> <li>Pesticide Act 2000</li> </ul>
14	Plastic packing materials	Ministry of Industry, Commerce, and Employment	<ul style="list-style-type: none"> <li><b>DOT</b> Letter Reference No. DTAT-17/2005/1325 dated 17/10/2005</li> </ul>
15	Gold and silver in excess of the duty-free baggage allowance	Royal Monetary Authority	<ul style="list-style-type: none"> <li>Foreign Exchange Regulation 2022</li> </ul>
16	Currency in excess of the prescribed limit	Royal Monetary Authority	<ul style="list-style-type: none"> <li>Foreign Exchange Regulation 2022</li> </ul>
17	Valuable Cultural Properties	Ministry of Home Affairs	<ul style="list-style-type: none"> <li>Movable Cultural Property Act of Bhutan 2005.</li> <li>Convention on the Safeguarding of the Intangible Cultural Heritage.</li> </ul>





Sl. No.	Restricted Goods	Responsible Agencies	Legislation & International Conventions
18	Ozone Depleting Substances (ODS)	Ministry of Energy and Natural Resources (Department of Environment and Climate Change)	<ul style="list-style-type: none"> <li>Regulation on ODS</li> <li>Vienna Convention on the Protection of the Ozone Layer</li> <li>Montreal Protocol on Substances that Deplete the Ozone Layer</li> </ul>
19	Intellectual Property Rights	Department of Media, Creative Industry & Intellectual Property	<ul style="list-style-type: none"> <li>Copyright Act of the Kingdom of Bhutan, 2001</li> </ul>
20	Mines and Mineral Products	Department of Geology and Mines	<ul style="list-style-type: none"> <li>Mines and Mineral Management Act 1995</li> </ul>
21	Alcohol and Alcohol products	Department of Revenue and Customs	<ul style="list-style-type: none"> <li>Excise Tax Act of Bhutan, 2025</li> </ul>

Sl. No.	Prohibited Goods	Responsible Agencies	Legislation & International Conventions
1	Narcotics and psychotropic drugs and substances	Ministry of Health - BFDA	Narcotic Drugs & Substance Abuse Act 2015
2	Pornographic materials	Department of Trade, MoICE	Notified Rules & Regulations
3	Animals and plants classified as endangered species and their parts and products	Ministry of Energy and Natural Resources – Department of Forest	CITES; Forest & Nature Conservation Act 2023
4	Tobacco and tobacco products as prescribed in section 26 of the Tobacco Control Rules and Regulations	Ministry of Health - BFDA	Section 15 of Tobacco Act of Bhutan: All tobacco products imported shall show the country of origin and appropriate health warnings.



## **ANNEX 5: LIST OF HOUSEHOLD AND PERSONAL EFFECT ITEMS – (TRANSFER OF RESIDENCE)**

Durable household and personal effects shall include the following:

- (a) Clothing
- (b) Furniture
- (c) Household items and kitchen appliances
- (d) Television sets and cameras
- (e) Other similar items or professional equipment and gadgets in quantities not of a commercial nature.



**ANNEX 6: EXEMPTION ELIGIBILITY AND CATEGORIZATION CERTIFICATION  
FORM FOR DIPLOMATIC MISSIONS, INTERNATIONAL AGENCIES, AND  
THEIR EMPLOYEES AND MEMBERS OF INTERNATIONAL VOLUNTARY  
ORGANIZATIONS.**

**EXEMPTION APPLICANT DETAILS:**

**NAME**

**DESIGNATION**

**AGENCY**

**TYPE OF ORGANIZATION/AGENCY (*Please Tick*)**

DIPLOMATIC MISSIONS:

☐

INTERNATIONAL ORGANIZATION:

☐

INTERNATIONAL VOLUNTARY ORGANIZATION:

☐

DATE OF APPOINTMENT: ..... DATE OF RELIEF: .....

**EXEMPTION FOR (*Please Tick*) :**

VEHICLE

☐

PERSONAL EFFECT

☐

CONSUMABLE ITEMS

☐

**RECOMMENDATION BY MINISTRY OF FOREIGN AFFAIRS, ROYAL GOVERNMENT OF BHUTAN**

*(With Official Name, Designation, Office, Date, Seal and Signature)*



## ANNEX 7: EXEMPTION CERTIFICATE

### EXEMPTION CERTIFICATE

Exemption No. ....

Date: .....

In exercise of the powers conferred under the existing Laws of the Department of Revenue and Customs, Ministry of Finance hereby exempts, M/s....., TPN No. .... from the payment of Customs Duty Amount ☐ Goods and Service Tax ☐ and Excise Tax ☐ on the goods as described below:

Sl. No.	Invoice No.	Date	BTC Code	Commodity Description	Unit	Qty.	Value

Issued By:

Kindly note that:

1. This certificate is not transferable and shall be valid for a period of 3 months from the date of its issue.
2. The information in this document should be validated against Bhutan eCMS before any action is taken.
3. Subjected to Post Clearance Audit at a later stage.





**REFUND EXEMPTION CERTIFICATE**

**Refund Exemption No.:**.....

**Declaration No.:**.....

**Date:**.....

In exercise of the powers conferred under the existing Laws of the Department of Revenue and Customs, Ministry of Finance hereby exempts M/s....., TPN..... imported by M/s....., TPN..... from the payment of Customs Duty ☐ Goods and Service Tax ☐ and Excise Tax ☐ on the goods as described below:

Sl. No.	Invoice No.	Consignor/Supplier Name.	Date	BTC Code	Commodity Description	Unit	Qty.	Value in. ( )	Refundable Amount

**Issued By:**

**Kindly note that:**

1. This certificate is not transferable and shall be valid for a period of 3 months from the date of its issue.
2. The information in this document should be validated against Bhutan eCMS before any action is taken.
3. Subjected to PCA at a later stage.





## **ANNEX 8: AGREEMENT BETWEEN THE DEPARTMENT & AUTHORISED CLEARING & FORWARDING AGENT OR COURIER SERVICES AGENT**

This agreement is executed on ..... between the Department of Revenue & Customs ☐ or the Regional Revenue & Customs Office ☐ ,..... (Location), Bhutan and M/s..... Clearing & Forwarding Agent (CFA) or Courier Service Agent (CSA) ,..... (Location) bearing trade license No..... and CID No ..... (Proprietor) under the following terms & conditions.

### **TERMS & CONDITIONS: -**

- (a) Obtain an authorization from each of the consignees from whom it has been appointed to act as agent for clearance of goods through the Customs.
- (b) Advise his clients to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the Customs authorities.
- (c) Not withhold information relating to assessment and clearance of imported goods communicated by any office of Customs from a client who is entitled to such information.
- (d) Not withhold any information relating to assessment and clearance of imported goods from the assessing officer.
- (e) Not procure or misuse any restricted information from the Department or any other office of the Royal Government.
- (f) Not attempt to influence the conduct of any official or Customs in any matter pending before such official or his subordinates by the use of threat, false execution, duress or offer or any special inducement or promise of advantage of by the bestowing of any gift or favor or other things of value.
- (g) Maintain proper records and accounts in such forms and manner as may be directed by the Customs authorities and submit them for inspection whenever required and not tamper with any official documents.
- (h) Ensure that all documents prepared or presented by him are strictly in accordance with the legal requirements and contain no false or misleading information.
- (i) Ensure that he discharges his duties as clearing agent with integrity and efficiency both to Customs and his client.
- (j) Enter into an agreement with the Department and comply strictly with the conditions laid down in it.
- (k) If the good are pilfered, lost, damaged or abandoned while in transit to Bhutan, the Customs duty applicable shall be realized from the concerned clearing agent. In addition, any other liabilities payable to the Royal Government of Bhutan and the Government of India shall also be realized from them.
- (l) Any change in the terms of the Trade and Commerce Agreement between the Royal Government of Bhutan and the Government of India may automatically entail a change likewise in the terms of these conditions.
- (m) The Clearing Agent shall pay applicable Customs duties, taxes, 0.25% Service charge on the CIF value of goods, and other charges if any, and furnish the following documents for release of goods from Customs control.



- i. Importer's copy of the Import license.
- ii. Bill of lading/airway bill.
- iii. Invoice attested by the bank through which payment has been made.
- iv. Packing list.
- v. Certificate of Origin.
- vi. Insurance policy documents.
- vii. Import Duty Exemption Certificate and Bhutan Sales Tax Exemption Certificate, wherever applicable; and
- viii. Import declaration form duly filled up in all respects.

Where a Bhutanese Clearing Agent has appointed or authorized an Indian Clearing Agent having valid clearing agent licenses, the Bhutanese Agent is responsible for all acts of Indian Clearing Agents and also ensures that the Indian agent completes the following formalities.

(a) A copy of the Agreement between their Indian counterparts is submitted to this office for record along with a copy of the Indian Clearing Agent License.

(b) Authorization for clearance of goods in India shall be issued by the Bhutanese Clearing Agents to the Indian Clearing Agent for each consignment.

(c) The authorized Indian Clearing agent shall approach the Liaison and Transit Office, Kolkata (LTO) along with the original shipping documents, original import license and a letter of authorization issued by the Bhutanese Clearing Agent.

(d) If the documents are found to be in order, the LTO or RRCO shall authorize the concerned clearing agent for clearance of goods.

(e) The clearing agent shall keep the LTO or RRCO fully informed with regard to the progress in the clearance activities.

(f) The clearing agent shall obtain the road documents from the LTO before the dispatch of the goods to Bhutan.

(g) In case demurrages are incurred on goods, the same shall be directly settled by the clearing agent with the importer and the Department shall have no arbitration role in the dispute.

(h) Wherever necessary, the clearing agent shall employ surveyors at port to conduct surveys on the goods before they are dispatched to Bhutan.

(i) The clearing agent shall produce transit insurance documents to the LTO prior to the dispatch of the goods to Bhutan.

(j) All goods, which are not of a full truck load, shall be deposited either in the Bhutan Customs warehouse or in the warehouse approved by the Customs authorities of India. The clearings agents, under no circumstances, shall be permitted to store any goods in other storage place. The storage charges shall be realized from the concerned clearing agents as per the rates given in Annex-I of the rules.

(k) The clearing agent shall complete the cross-border formalities with the Indian Customs Authority in keeping with the Protocol to the Trade and Commerce Agreement between Royal Government of Bhutan and the Government of India.

(l) The clearing agent shall submit to the Liaison and Transit Office, Kolkata the road documents duly signed by the designated Customs Office in Bhutan and Indian Customs authorities within one month from the date of clearance from the Indian Customs.



### Validity of agreement

The agreement shall be valid for the period of three years. On expiry of the validity period, the Department of Revenue and Customs, may renew the agreement for a period of three years provided:

- i. The performance of the authorized Clearing and Forwarding Agent is found to be satisfactory.
- ii. The authorized Clearing and Forwarding Agent has not violated any of the obligations specified in the agreement.
- iii. Renew the bank guarantee for extended contract period.

### Forfeiture of Security Deposit

Any violation of the above conditions or any provision of the Customs Act and Trade and Commerce Agreement shall lead to forfeiture of the security deposit, liability for payment of duties and taxes including fines and penalties by the agent as per Chapter 4 of the General provisions of the Bhutan Sales Tax, Customs and Excise Act, 2000.

### De-registration/Cancellation

The Department may revoke the registration of an authorized Clearing Agent on any of the following grounds.

- a. Failure to comply with any of the provisions of the Act and these Rules and
- b. Misconduct which renders him unfit to act as **a clearing agent**; Provided that no such revocation shall be made unless a notice has been issued to the authorized clearing agent informing him of the grounds.

Both **parties** have mutually accepted the above conditions. Defaulters, if any shall be penalized in accordance with the laws of the Kingdom. The Agreement is signed on this day  
.....in the presence of the following witness.

#### SIGNATURE:

Mr./Ms. ....

Contact No: .....

Address:.....

#### SIGNATURE:

Mr./Ms. ....

Director/Regional Director

DRC/RRCO.....



#### WITNESS of CFA/CSA:

Mr./Ms. ....

CID No: .....

Address:

#### WITNESS of DRC/RRCO:

Mr./Ms. ....

CID No: .....

Address:





## ANNEX 9: LIST OF AUTHORIZED CUSTOMS PORTS OF ENTRY AND EXIT

District/Dzongkhag	Regional Office Name	Ports of Entry and Exit
Chukha	RRCO - Phuntsholing	MDP Phuntsholing- <b>Jaigaon Customs</b>
		Allay land Customs- <b>Jaigaon Customs</b>
		Lhamoizingkha- <b>Kulkuli</b>
Samtse	RRCO - Samtse	Samtse Main Gate- <b>Chamurchi</b>
		Gomtu- <b>Birpara</b>
		Pugli- <b>Birpara</b>
		Bhimtar- <b>Loksan</b>
		Jiti- <b>Nagarkata</b>
Paro	RRCO - Paro	Paro International Airport
Sarpang	RRCO - Gelephu	Gelephu- <b>Hathisar</b>
		Sompangkha-Ulta-Pani
Samdrup Jongkhar	RRCO - Samdrup Jongkhar	Samdrup Jongkhar Main Gate- <b>Darranga</b>
		Pelzomthang (Nanglam)- <b>Kamardwisa (Rangapani)</b>
		Jomotshangkha (Daifam)-
		Phuntshorabtenling (Motanga Industrial Area)



**ANNEX 10: AIR PASSENGER MANIFEST**

<b>Manifest No:</b>						<b>Manifest Date:</b>								
<b>Aircraft Name:</b>						<b>Flight No:</b>								
<b>Carrier Code:</b>						<b>Number of Passengers:</b>								
<b>Estimated Time of Arrival:</b>						<b>Estimated Time of Departure:</b>								
<b>Last Port of Call:</b>						<b>Port of Initial Arrival:</b>								
<b>Subsequent Port of Call:</b>						<b>Total no of Baggage checked in:</b>								
Type	Designation	Passport no	Passport Expiry Date	Date of Birth	Surname	First Name	Middle Name	Gender	Citizenship country code	Seating Info.	Baggage Info.	Baggage Tag no.	Passenger Name record locator no.	Remarks





**ANNEX 11: AIR CARGO MANIFEST**

<b>Manifest No:</b>				<b>Manifest Date:</b>			
<b>Airline Name:</b>				<b>Flight No:</b>			
<b>Rotation No:</b>				<b>Estimated Time of. Arrival/Departure:</b>			
Sl. No	Port of Arrival	Port of Load	No of Airway Bills	Invoice No	Invoice Date	Invoice Amount	Invoice Currency





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

**BHUTAN**  
Believe

**ANNEX 12: ROAD CARGO MANIFEST**

**MANIFEST NO:** .....  
**DATE:** .....

BOUND TYPE: CUSTOMS STATION: RRCO: PORT OF ENTRY/ EXIT:  
REGIME: CONTAINERIZED: ☐  
TRAILER NO: BULK/NON-CONTAINERIZED: ☐ TYPE OF VEHICLE: VEHICLE REGISTRATION NO:  
DRIVER NAME: NEW/USED VEHICLE: ☐

<b>DRIVER'S CONTACT NO:</b>		<b>DRIVER'S NATIONALITY:</b>		<b>EXPECTED TIME OF ARRIVAL/DEPARTURE:</b>		<b>PLACE OF LOADING:</b>		
<b>CONTAINER NO:</b>				<b>SEAL NO:</b>				
<b>CLEARING AGENT:</b>								
<b>TOTAL NO OF INVOICE:</b>								
<b>NO OF PACKAGE</b>	<b>DESCRIPTION OF GOODS</b>	<b>MARKS/NO</b>	<b>CONSIGNOR</b>	<b>CONSIGNEE</b>	<b>INVOICE NO</b>	<b>INVOICE DATE</b>	<b>INVOICE AMOUNT</b>	<b>INVOICE CURRENCY</b>

**Kindly note that:**

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2. The information in this document should be validated against Bhutan eCMS before any action is taken.





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

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**ANNEX 13: RAIL MANIFEST**

<b>Manifest No:</b>				<b>Manifest Date:</b>		
<b>Train No:</b>				<b>Bound Type:</b>		
<b>Customs Station:</b>				<b>Estimated time of arrival/Departure:</b>		
<b>Port of Loading:</b>				<b>Rail Car no/Container no:</b>		
<b>Sl. No</b>	<b>Description of goods</b>	<b>No of packages</b>	<b>Gross Weight (kgm)</b>	<b>Shipper Name</b>	<b>Consignee Name</b>	<b>Consignor Name</b>





## ANNEX 14: SINGLE ADMINISTRATIVE DOCUMENTS(SAD)

<div style="display: inline-block; text-align: center;"> <p>             དངུལ་རྩིས་ལྷན་ཁག།              དངུལ་རྩིས་ལྷན་ཁག།  <b>ROYAL GOVERNMENT OF BHUTAN</b>  <b>MINISTRY OF FINANCE</b>  <b>DEPARTMENT OF REVENUE AND CUSTOMS</b> </p> </div>					<b>1. DECLARATION</b>				
<b>2. Exporter/Consignor</b>		<b>a. Number:</b> <b>c. Custom Station:</b>		<b>b. Date:</b> <b>d. RRCO:</b>					
		<b>3. Port of Entry</b>		<b>4. Port of Exit</b>					
<b>5. Supplier(s)</b>		<b>6. Importer/Consignee</b>		<b>7. Certificate of Origin</b>					
<b>8. Invoice</b>									
<b>a. Number</b>	<b>b. Date</b>	<b>c. Value Forex</b>	<b>d. Value (Nu)</b>	<b>e. Freight (Nu)</b>	<b>f. Insurance (Nu)</b>				
<b>9. Previous Declaration</b>		<b>10. Release Date</b>		<b>11. Clearing and Forwarding Agent/Declarant</b>					
<b>12. Warehouse</b>		<b>13. Country of Exportation</b>		<b>14. Country of Destination</b>					
<b>15. Transporter/Airline</b>		<b>16. Manifest/AWB</b>		<b>17. Driver</b>					
<b>18. Date of Arrival</b>				<b>19. Date of Departure</b>					
<b>Packages and Description of Goods</b>		<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <b>General Description of Goods</b>   <b>Total Quantity</b> </td> <td style="width: 50%; border: none;"> <b>Types of packages</b>   <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><b>Total Net Weight (KG)</b></td> <td style="width: 50%;"><b>Total Gross Weight (KG)</b></td> </tr> </table> </td> </tr> </table>				<b>General Description of Goods</b>  <b>Total Quantity</b>	<b>Types of packages</b>  <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><b>Total Net Weight (KG)</b></td> <td style="width: 50%;"><b>Total Gross Weight (KG)</b></td> </tr> </table>	<b>Total Net Weight (KG)</b>	<b>Total Gross Weight (KG)</b>
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<b>Total Net Weight (KG)</b>	<b>Total Gross Weight (KG)</b>								



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 Ministry of Finance  
 Royal Government of Bhutan

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<b>Duties, Taxes and Fees</b>	<b>Tax Type</b>	<b>Assessable Amount</b>	<b>Tax Amount</b>	<b>Accounting Details:</b>		<b>Date:</b>
	DPF/DAF			<b>Receipt No.:</b> <b>Mode:</b>		
	GST					
	CDA					
	ETA					
	DSC					
	Fines & Penalties					
	<b>Total</b>					
<b>This is a computer-generated printout, and no signature is required.</b>						
<b>ITEM DETAILS</b>	<b>Goods Description</b>		<b>Commodity code</b>	<b>C.P.C</b>	<b>Quality</b>	<b>Quality UOM</b>
	<b>Valuation Customs Value</b>		<b>Preference code</b>	<b>Declared Value</b>	<b>Country of Origin</b>	<b>FOB Value</b>
	<b>Freight</b>	<b>Insurance</b>	<b>Other Charges</b>	<b>Currency Code</b>	<b>Exchange Rate</b>	<b>Engine and Chassis No</b>
	<b>REVENUE INFORMATION</b>					
	<b>Tax Type</b>	<b>Assessable Value</b>		<b>Rate</b>	<b>Tax Amount</b>	
	DPF/DAF					
	GST					
	CDA					
	ETA					
DSC						
Fines & Penalties						



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**ANNEX 15: CUSTOMS EXAMINATION REPORT**

Date: 

--	--	--	--	--	--	--	--

<b>Name:</b>												
<b>Tax Payer No. (TPN):</b>												
<b>Declaration No:</b>												
<b>Declaration Date:</b>												
<b>Declaration Type:</b>												
<b>Import license No. (If any)</b>												
<b>Container Type:</b>												
Sl. No	Declaration as per invoice						Inspection Findings					Remarks
	Description	HS	Qty	UoM	Value	CoO	HS	Qty	UoM	Value	CoO	

<b>Status:</b>	<b>Inspection lead by:</b>	<b>Joint Inspection Done by:</b>	<b>Remarks:</b>





## ANNEX 16: EXECUTION OF A SECURITY DEPOSIT OR BOND.

M/s or /I/We.....having registered office/residence at..... and bearing Tax Payer Number: ..... OR CID Number.....hereinafter referred to as the Person and called surety (ies) (unless repugnant to the context or meaning thereof, include our/my heirs, successors, executors, administrators, liquidators, legal representatives and assignees) hereby hold and firmly bind ourselves/myself unto the Department of Revenue & Customs for a sum of Nu. .... (Ngultrum ..... ) for which payment to be well and truly made.

WHEREAS the Regional Director, Regional Revenue & Customs Office, ..... having permitted to clear the goods detailed below without payment of applicable Customs duty and/or Taxes subject to such conditions and limitations as may be specified by the Department:

Sl. No.	Commodity Description	Quantity	Value (Nu.)	Customs Duty (Nu.)	Excise Tax (Nu.)	Goods & Service Tax (Nu.)	Total Tax (Nu.)	Remarks

AND WHEREAS the person agreed to pay in full all Customs Duty and/or Taxes within ..... days from the date of executing this Bond.

AND WHEREAS the Regional Director or such other delegated authority, as the case may be, has required the person to produce a Bank Guarantee/Security for the amount of this bond, the sum of Nu..... (Ngultrum ..... only) endorsed in favor of the Regional Director, Regional Revenue & Customs Office, .....

The following two conditions shall be applicable to the person in executing this bond

1. The person shall observe and comply with all the provisions of the Customs Act of Bhutan 2017.
2. The person shall pay on or before a date specified in the above Bond all Customs duty and/or Taxes on account of the said goods under the Customs Act of Bhutan 2017 and, Customs Rules and Regulations made thereof.

It is hereby declared that the Department through the Regional Director, RRCO ,..... or any other Officer of Customs recover the sum due from the person as per the applicable provisions of the Customs Act of Bhutan 2017 and, Rules and Regulations Revised thereof.

Provided always that the liability of the surety hereunder shall not be impaired or discharged by reason of any time being granted or any forbearance act or omission of the Department (whether with or without the knowledge or the consent of the surety) in respect of or in relation, to the obligation and conditions to be performed or discharged by the person nor shall it be necessary to sue the person before suing the surety for amount hereunder.



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Ministry of Finance  
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IN WITNESS WHEREOF these presents have been signed on this day ..... of..... Hereinbefore written by the person and the surety(ies).

Place:

Date:

Signature of Person [Legal Stamp]

Name and address with contact details

Witness: Name, Address & Signature with Contact details

Name, Address with Contact details & Signature of Surety/Guarantor:

[Legal Stamp]

**FOR OFFICIAL USE:**

ACCEPTED for and on behalf of the Director/Regional Director of the Department on ..... day of .....  
.....

**Date:**

**Signature:**

**Name.....**

**Designation.....**

**OFFICE SEAL**

**Official Seal**



## ANNEX 17: SAMPLE MEMO

**Memo No.:**

**Date:**

In exercise of the power conferred to the Department under Section 72 of the Customs Act of Bhutan, 2017, we hereby take the under mentioned commodities as samples for verification, testing and examination purposes.

Date:

Time:

Place:

Name & address in full of the owner of the sample:

Mode of transport:

Name & Designation of official(s):

Invoice No.:

Invoice Date:

Invoice Value:

BTC Code	Commodity Description	Unit	Qty	Assessed Value for GST	Assessed Value for CD	Goods and Service Tax		Customs Duty		Excise Tax		Total Payable Amount
						Rate	Amount	Rate	Amount	Rate	Amount	

**Remarks:**

Name:

Name and Designation:

Signature:

Signature:

Owner/Representative

Officer In-Charge

In the event of non-compliance, the above commodities shall be dealt as per provisions under the Customs Act of Bhutan 2017



**ANNEX 18: CERTIFICATE FOR AUTHORIZED COMPLIANT TRADER**



**MINISTRY OF FINANCE  
ROYAL GOVERNMENT OF BHUTAN  
DEPARTMENT OF REVENUE AND CUSTOMS**

**AUTHORIZED COMPLIANCE TRADER CERTIFICATE**

**ACT Reference No:**

**Date of Issue:**

M/s. ...., having a Trade License Number ..... Tax Payer Number .....  
is/are authorized to declare his consignment under the special Import Procedure as laid down in the Customs Act 2017 and the rules thereof. This  
certificate is valid till ..... (Three Years) from the date of its issue.





## **ANNEX 19: AGREEMENT BETWEEN THE DEPARTMENT AND THE WAREHOUSE OPERATOR**

I/We, Mr./Ms. .... holding trade license no. .... having registered with the Department of Revenue and Customs as warehouse operator shall hereby agree to abide by the following terms and conditions laid down by the Department of Revenue and Customs.

### **Terms and Conditions:**

1. The warehouse premise shall be clearly marked as a Customs control area.
2. The goods stored in the warehouse shall remain under the custody of the owner of the warehouse.
3. Maintain a system of internal controls capable of detecting illegal or irregular transactions.
4. Proper maintenance of accounts and records.
5. Provide an all-risk insurance policy, which includes natural calamities and fire, for a sum equivalent to the amount of duty involved on the dutiable goods proposed to be stored in the public or private warehouse at any point of time.
6. The owner of the warehouse shall be liable to pay customs duty, taxes and fines on goods, which are not accounted correctly or lost, or damaged, or destroyed.
7. The warehouse operator shall file with the Department a monthly return of the receipt, storage, operations and removal of the goods in the warehouse, within ten days after the close of the month to which such return relates.
8. Where the period specified in the Customs Rules and Regulations of Bhutan: Revised Edition 2023 for warehousing of goods is expiring in a particular month, the operator shall furnish such information to the Department on or before the 10th day of the month immediately preceding the month of such expiry.
9. Any change in the approval due to transfer of ownership, change of location or winding up of the business shall be reported to the Department in writing not later than 30 days from the date of occurrence and a tax clearance certificate must be obtained.
10. In the event of the winding up of the business without the notice of the Department, the warehouse operator shall be liable for any outstanding duty, taxes and applicable charges.

### **Validity of Agreement**

11. The agreement shall be valid for a period of three years. The operator may request renewal of the Registration Certificate before one month from the expiry date.
12. On expiry of the validity period, the Department of Revenue and Customs, may, renew the agreement for a period of three years provided:
  - a) The performance of the warehouse operator is found to be satisfactory;
  - b) Valid trade license;
  - c) Compliance record;
  - d) Tax clearance certificate;
  - e) Valid Bank Guarantee, and
  - f) No adverse record or criminal offence committed



**Cancellation of Certificate of Registration**

- 13.** The Department shall cancel the Certificate of Registration in the following circumstances:
- a) Where the Certificate of Registration is already suspended and the holder fails to take the remedial measure to have the suspension withdrawn;
  - b) Where the holder has committed serious infringement of Customs law and has no further right to appeal.

**Discharge or Forfeiture of security**

- 14.** The security shall be discharged at the winding up of the warehouse operation, provided there is no unsettled issue with the Department or any other relevant agencies.
- 15.** The security shall be forfeited, where the warehouse operator breaches the provisions of this rule.
- 16.** Where the forfeited security is less than the applicable duty, taxes, fines, penalties, fees and charges, the warehouse operator shall pay the additional amount.

**Seal, Name and Signature  
DRC**

**Name & Signature  
Warehouse Operator**

**Name and signature  
Witness**

**Name and signature  
Witness**

**Date:  
Place:**



## **ANNEX 22: FREE BAGGAGE ALLOWANCE FOR AIR PASSENGER**

The Bhutanese nationals or the **non-Bhutanese nationals** residing in Bhutan, on their return to Bhutan from any country by air shall be allowed duty **duty-free** baggage allowance as below:

Personal effects up to the assessed value of US\$ 1000 or equivalent in Ngultrum subject to the ceiling prescribed below:

- (a) Alcohol/Spirits – 2 bottles, each bottle not larger than one liter
- (b) Perfume: 1 bottle, not larger than 2 ounces
- (c) Gold (including jewellery) – 50 grams
- (d) Silver (including jewellery) – 1 kilogram
- (e) Clothing items: Maximum of 10 pieces each of type of clothing whether stitched or unstitched
- (f) Other household or personal goods including electronics and bedding shall be limited to one piece each.
- (g) Items of gifts and presents shall be included in the above free allowance.

### **Free baggage allowance for FOREIGN TOURIST shall be allowed as follows:**

- (a) Used personal effects and articles reasonably required for the visit provided items imported are for personal use and shall be re-exported on leaving Bhutan.
- (b) Import free of Customs duty, articles up to Ngultrum 10,000/- or equivalent for personal use or as gifts and travel souvenirs if carried on the person or in the accompanied baggage, including spirit of not more than two liters and perfume of not more than 100 ml.
- (c) High value articles and sports items as approved and imported in reasonable quantities shall be considered under temporary admission considering that the articles or items are re-exported on leaving Bhutan.



**ANNEX 24: SAMPLE FOR EXERCISE ON COMPUTATION OF THE  
 WEIGHTED AVERAGE METHOD (FOR ILLUSTRATION PURPOSE ONLY)**

Commodity/ Items/Articles	Unit	Quantity	Rate (Nu.)	Value (Nu.)	Proportionate Percentage (%)	Proportionate Value of the Exceeding Value (Nu.)	REMARKS
				[A]	$\frac{[E\%]}{[A]/[B]*100}$	$[D]*[E\%]$	
X1				10,000.00	11.76	2,352.94	Applicable duties and taxes to be levied on the exceeding value against respective proportionate value ascertained.
X2				30,000.00	35.29	7,058.82	
X3				20,000.00	23.53	4,705.88	
X4				5,000.00	5.88	1,176.47	
X5				20,000.00	23.53	4,705.88	
<b>Total invoice value [B]</b>				85,000.00	100.00	20,000.00	
<b>Free Baggage Allowance limit [C]</b>				65,000.00			
<b>Exceeding Value [D] = [B]-[C]</b>				20,000.00			







**ANNEX 26: OFFENCE REPORT (DETENTION/SEIZURE/CONFISCATION) FOR GOODS**

OFFENCE REPORT													
INFORMATION	CUSTOMS OFFICE:				TYPE OF OFFENCE:			REGIME:			MODE OF TRANSPORT:		
	POINT OF ENTRY/EXIT:				OFFENCE NO:			DECLARATION NO:			ROAD MANIFEST NUMBER:		
	TPN/CID/PASSPORT NO:				OFFENCE DATE:			DECLARATION DATE:			VEHICLE NUMBER:		
	SUPPLIER NAME & ADDRESS:				MODUS OPERANDI:								
REVENUE	TRANSACTION HISTORY												
	CUSTOMS DUTY:				GST:			EXCISE TAX:		FEES AND CHARGES:		TOTAL:	
	ADDITIONAL PAYMENT SUMMARY												
	CUSTOMS DUTY:				GST:		EXCISE TAX:		FEES AND CHARGES:		TOTAL:		
ITEM DETAILS	HS Code	Commodity Description	UOM	Qty.	Value	ADDITIONAL PAYMENT DETAILS							
						GST		Customs Duty		Excise Tax		Fines & Penalties	
						Rate%	Amount	Rate%	Amount	Rate%	Amount	Total Fines	Status
<b>Total</b>													
<b>NOTE: In keeping with the Customs Act of Bhutan 2017, the trader has the right to appeal.</b>													



## DETENTION OF PERSON

<b>1. Personal Details of the Person Detained</b> <ul style="list-style-type: none"><li>Full Name: .....</li><li>Date of Birth: .....Gender: .....</li><li>National Identification No/Passport Number/ Aadhaar Card Number: .....</li><li>Address: ..... .....</li><li>Contact Number: .....</li></ul>	<b>4. Rights of the Detainee (as per Section 140 of the Act)</b> <p>The detainee is hereby informed of their rights, including but not limited to:</p> <ul style="list-style-type: none"><li>The right to be informed of the reason for detention.</li><li>The right to legal representation.</li><li>The right to communicate with a relative or friend.</li><li>The right to medical assistance if required.</li><li>Any other relevant rights provided under Section 140.</li></ul> <p>Signature of Detainee: .....</p> <p>Signature of Detaining Officer: .....</p> <p>Date: .....</p>
<b>2. Reason for Detention</b> <ul style="list-style-type: none"><li>Offense/Alleged Violation:.....</li><li>Grounds for Detention:.....</li><li>Date and Time of Detention:.....</li><li>Authorizing Officer:.....</li><li>Designation:.....</li></ul>	
<b>3. Place of Detention</b> <ul style="list-style-type: none"><li>Location:.....</li><li>Address:.....</li><li>Expected Duration: .....</li></ul>	<b>5. Transfer Notification (if applicable)</b> <p>In the event that the detainee needs to be transferred for investigation purposes:</p> <ul style="list-style-type: none"><li>New Location:.....</li><li>Reason for Transfer:.....</li><li>Date and Time of Transfer:.....</li><li>Officer in Charge of Transfer:.....</li></ul> <p>Acknowledged by Detainee:.....</p> <p>Signature of Receiving Officer:.....</p>



## ANNEX 27: SUMMON ORDER

Regional Revenue and Customs Office \_\_\_\_\_, Department of Revenue and Customs,  
Ministry of Finance

TO BE SERVED BY CUSTOMS OFFICER OF THE DEPARTMENT OF REVENUE AND CUSTOMS:

To: \_\_\_\_\_ (Defendant)

In this case, it appears to the Department that there is reasonable cause to believe that you have violated a condition, regulation, or instruction concerning the probationary sentence heretofore imposed upon you, in that: \_\_\_\_\_

\_\_\_\_\_. You are therefore summoned to the Regional Revenue and Customs  
Office, \_\_\_\_\_ on

\_\_\_\_\_ at \_\_\_\_\_ M. to show cause why probation should not be revoked.

If you fail to appear as ordered herein, the relevant provisions of the Act and rules will be revoked.

Certificate of Service

☐ Return receipt of certified mail received in this office on \_\_\_\_\_. [Date]

☐ I certify that I personally delivered a copy of the Order and Summons to \_\_\_\_\_.

SERVER'S Signature, Name, Designation and Seal



## ANNEX 28: OVERTIME FEES

*For Export, Transit, Post and Import from India*

Particulars	Overtime fees per declaration on public holidays and weekends
Time	6 am – 10 pm
For EXPORT, TRANSIT and IMPORT from INDIA	Nu. 50
For POST	Nu. 25

*For Import and Export via AIR and Import from countries other than India*

Particulars	Lump-sum Overtime Fees per Hour on working days and public holidays
For import and export via AIR	Nu. 600
For import from COUNTRIES OTHER THAN INDIA	Nu. 600

*For Export during peak off-hours and seasonal periods*

Particulars	Overtime fees per hour
Time	10 pm – 6 am
For export during peak off-hour and seasonal period	Nu. 600