

ROYAL GOVERNMENT OF BHUTAN



Trade and Industry Rules 2023

(August 2023)



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Preamble

WHEREAS, the Royal Government of Bhutan recognizing the need to revise and consolidate Rules and Regulations for business activities; with the objective to further streamline and provide clarity for the proper conduct of business and also to strengthen effective regulations;

AFFIRMING, the crucial role of the private sector in economic development and understanding the common barriers in conduct of business activities, the Ministry is committed to creating an enabling environment for the promotion of entrepreneurship and the private sector at large;

IN COGNISANCE, to embrace ease of business by simplifying licensing regimes and procedures, facilitating business, promoting entrepreneurship, ensuring competition and providing transparency in the implementation of business licensing policies by ensuring fair, equitable and transparent business environment for the growth of the private sector; and to underscore the rights and duties in the conduct of business activities;

THEREFORE, the Lhengye Zhuntshog in exercise of power vested under Article 20(8) of the Constitution of the Kingdom of Bhutan hereby adopts the Trade and Industry Rules 2023.



Chapter I

Preliminary

Title

1. These Rules are the Trade and Industry Rules 2023.

Commencement

2. These Rules come into force on the 6th day of the 7 Month of the Water Female Rabbit Year of the Bhutanese Calendar corresponding to 22 Day of the August Month of 2023

Extent

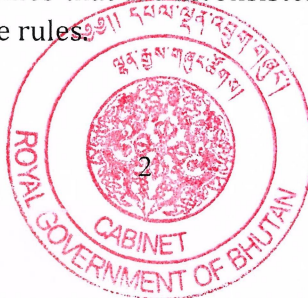
3. These Rules extend to the whole of Bhutan.

Application

4. These Rules apply to the registration, licensing and operation of trade and industrial activities in Bhutan unless provided otherwise by other laws.

Revocation

5. These Rules revokes:
 - (1) The Rules and Regulations for Establishment and Operation of Industrial and Commercial Ventures in Bhutan 1995;
 - (2) The General Guidelines for Industrial and Commercial Ventures in Bhutan 1997;
 - (3) Rules and Procedures for Imports from Third Countries 2002;
 - (4) Bhutan Import House Guidelines 2005;
 - (5) The Procedure for liberalization of Trade and Services licenses in Phuntsholing, Gelephu and Samdrup Jongkhar towns 2005;
 - (6) Bhutan Micro Trade, Retail Trade and Wholesale Trade Regulations 2006;
 - (7) Rules and Regulations for Operation of Restaurant and Retail Wine and Liquor Business 2022;
 - (8) Guideline on E-commerce 2019;
 - (9) Rules for licensing of 24 hours convenience stores;
 - (10) Any notification and guidelines that are inconsistent and have been issued prior to the commencement of these rules.



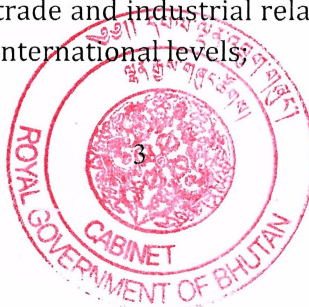
Savings

6. For Transfer or Renewal of Business Licenses and Trader Cards of Expatriate Traders Based in Bhutan, it will be as per the **Standard Operating Procedure For Transfer or Renewal Of Business Licenses And Trader Cards Of Expatriate Traders In Bhutan.**
7. These Rules shall not govern the operation of entertainment and FDI business entities.

Chapter II Functions of Ministry

Functions

8. The Ministry in implementing these Rules and carrying out the mandates relating to the trade and industry shall:
 - (1) Implement the provisions of these Rules;
 - (2) Register, issue, suspend or cancel business license including cottage registration certificate, e-commerce license;
 - (3) Maintain business related database;
 - (4) Administer and collect license and renewal fees;
 - (5) Regulate and monitor business activities from time to time to ensure business operations are conducted as per the Rules;
 - (6) Approve change in business scale, ownership, location, category, activity and establishment name;
 - (7) Regulate petroleum oil and lubricant products;
 - (8) Regulate sale of alcoholic beverages and liquor;
 - (9) Conduct, facilitate and regulate business fairs and exhibitions;
 - (10) Lead negotiation and implementation of bilateral, regional and multilateral trade, industrial and economic cooperation agreements in consultation with relevant agencies;
 - (11) Lead, administer and coordinate formulation and implementation of trade and industrial measures;
 - (12) Develop trade and industrial facilitation infrastructure including, dry ports, petroleum oil depots, industrial parks, incubation or startup centers, trade promotion centers, warehousing and exhibition centers;
 - (13) Authorize or coordinate with other agencies on matters related to domestic trade, import and export of goods and services;
 - (14) Represent the Ministry in trade and industrial related organizations and forums at the bilateral, regional and international levels;



- (15) Build and enhance skills and knowledge of the private sector in trade and industrial by organizing training courses, seminars and workshops;
- (16) Facilitate and promote competition;
- (17) Formulate and issue guidelines, standard operating procedures and notifications for trade and industrial activities;
- (18) Inspect and impose fines and penalties for violation of these Rules;
- (19) Authorize or delegate powers and functions to regional office of the Ministry or other relevant offices; and
- (20) Perform any other functions necessary for the implementation of these Rules.
- (21) Lead, administer and coordinate the fair market price mechanism for products distributed by the dealers, distributors or Wholesalers.
- (22) Promote Bhutan as an investment destination and support the growth of Foreign Direct Investments.
- (23) Create a conducive environment for the private sector to lead industrial growth and development including Cottage and small industries.
- (24) Review, amend and advocate relevant rules, guideline and other legal instruments related to the trade and industry as and when necessary.

Chapter III

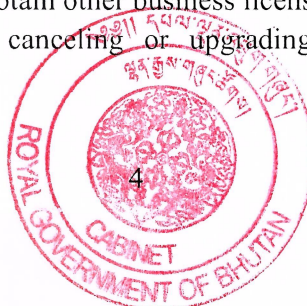
Licensing Procedures and Conditions

General Procedures for Business License/Registration Certificate

- 9. A Bhutanese person of 18 years with valid Citizenship Identity Card and security clearance or a company may apply for a business license or registration certificate to the Ministry through licensing or registration system.
- 10. The Ministry shall facilitate obtaining of sectoral clearances for person or company applying for business license / registration certificate, where applicable.
- 11. The Ministry shall review, process and approve the application upon fulfillment of all the conditions, and on payment of prescribed fees.

Conditions for Micro Trade Registration Certificate

- 12. A Micro Trade Registration Certificate holder shall be authorized to conduct micro-trade activities and has the option to obtain other business licenses, including the Cottage Industry Registration Certificate, upon canceling or upgrading the Micro Trade Registration Certificate.



Conditions for Retail Trade License

13. A person applying for a retail alcohol business license shall submit Undertaking as prescribed in Annexure I of these Rules.

Conditions for 24 Hours Convenience Store

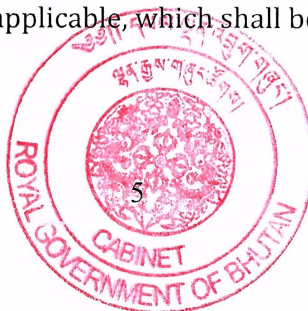
14. A person shall apply for a 24 hours convenience store license with location clearance from the respective Dzongkhag or Thromde, which shall be facilitated by the Ministry.
15. The 24 hours convenience store shall install CCTV cameras and monitors for security purposes where there is no public CCTV.

Condition for Wholesale and Dealership License

16. A person shall apply for wholesale, dealership or distributor license along with the following documents:
 - (1) An appointment letter from the principal company or manufacturer; and
 - (2) A letter of recommendation from the relevant agency where applicable, which shall be facilitated by the Ministry.
17. A person applying for wholesale alcoholic beverages and liquor license shall submit Undertaking as prescribed in **Annexure I**.
18. Upon obtaining a separate wholesale license, the wholesaler and dealer shall be entitled to establish branch offices or go downs in any Dzongkhag of other regions. A fee shall be levied for only one principal company in such cases.
19. The wholesaler and dealer may be authorized to establish more than one branch office or godown in the same Dzongkhag of the region without charging additional fees, provided that prior approval has been duly noted in the license by the issuing authority.

Conditions for Industry License

20. A person shall apply for an Industry license along with the following:
 - (1) A business plan where applicable, and
 - (2) A sector clearance where applicable, which shall be facilitated by the Ministry.



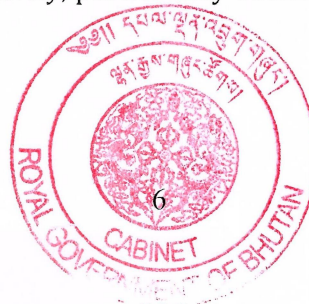
21. Project proponents who are required to submit a project proposal must obtain a business license within one month from the date of project approval. Failure to obtain the license within the given timeframe will result in the proponent being allowed to obtain the license only upon payment of a late penalty fee of Nu.100 per day. However, if the proponent fails to obtain the license within two months from the date of project approval, the project proposal shall be considered canceled.
22. A person applying for a restaurant license to serve and sell alcohol and alcoholic beverages shall submit undertaking as prescribed in **Annexure I**.
23. Any individual holding a hotel and entertainment license intending to sell or serve alcohol or alcoholic beverages shall also obtain a restaurant license.

Conditions for Cottage Industry Registration Certificate

24. A person shall apply for Cottage Industry Registration Certificate along with sectoral clearances where applicable, which shall be facilitated by the Ministry.
25. Registration certificate may be issued to a person who wish to undertake any activity not prescribed in **Annexure II** of these Rules.

Temporary Business license

26. A foreign person who is awarded a specific work by the Government agency shall obtain a temporary business license and shall be liable for taxes as may be required by the relevant law.
27. The Ministry shall issue a temporary business license to a foreign person to carry out specific activities in Bhutan on the recommendation of the awarding agency.
28. Where a work is awarded by the awarding agency to a Bhutanese and a foreign person to undertake a joint business activity, the latter shall obtain the Temporary Business License for the duration of the work.
29. Where a work is awarded by the awarding agency to two or more Bhutanese to undertake a joint business activity, parties may obtain a temporary business license for the duration of the work.



30. The Ministry shall grant temporary business License for the duration of the work specified in the work order or for the period of one year whichever is earlier.
31. Notwithstanding rule 29 and 30 of these Rules, if the duration of work is more than a year, the Ministry shall on the recommendation of the awarding agency, may renew the temporary business license.
32. The temporary business license holder shall pay fees and levies as provided under these Rules.

Conditions for Registered Company

33. A registered company shall apply for retail, wholesale, dealership or distributor or industry license upon submitting the certificate of incorporation of the company issued by the Office of the Registrar of Companies.

Chapter IV

Rights and Duties of Licensee

General Rights

34. The licensee shall have the right to engage in business activities specified in the license or certificate.
35. Micro Traders and Retailers may also participate in the collection and sale of scrap as a supplementary activity.

Rights of Retailer

36. The licensee may:
- (1) Participate in Government tenders for licensed activity not exceeding or equivalent to the annual sales turnover of the trade;
 - (2) Engage in all the trading activities except those listed in the negative list; and
 - (3) Engage in the business of restricted goods prescribed under **Annexure IV** of these Rules upon obtaining sectoral clearance which shall be facilitated by the Ministry.

Rights of 24 Hours Convenience Store

37. The Licensee may operate 24 hours, seven days a week.



Rights of a Wholesaler

38. The licensee may:

- (1) Engage in import and distribution of goods;
- (2) Engage in restricted goods prescribed under **Annexure IV** of these Rules; upon approval from the relevant agency; and
- (3) Participate in Government tenders for the licensed activity.

39. An individual holding multiple wholesale licenses may opt to consolidate them into a single license, considering the license with the maximum validity, and by paying a total adjusted fee on a *pro rata* basis.

Rights of a Dealer

40. The licensee may:

- (1) Engage in import, wholesale and distribution of goods;
- (2) Engage in retail activity as notified from time to time;
- (3) Engage in restricted goods prescribed under **Annexure IV** of these Rules Upon approval from the relevant agency; and
- (4) Participate in Government tenders for the licensed activity.

41. An individual holding multiple dealership licenses may opt to consolidate them into a single license, considering the license with the maximum validity, and by paying a total adjusted fee on a *pro rata* basis.

General Duties

42. The licensee shall:

- (1) Engage in the business activity for which a license has been issued;
- (2) Display the business license at the establishment at all times;
- (3) Conduct business activities from an established space and location as specified in the license;
- (4) Produce documents on demand by an authorized official;
- (5) Display the establishment name in both Dzongkha and English languages preceded by former in a display board;
- (6) Change the scale, ownership, location, activity, category and establishment name only after obtaining prior approval from Ministry, or other relevant offices authorized by the Ministry;
- (7) Establish trading activity within twelve months from the issuance of license or registration certificate;



- (8) Establish business activity within six months for cottage scale industries, eighteen months in the case of small-scale industries and within thirty six months for medium and large scale industries from the issuance of the license;
- (9) Not deal in restricted trade activities listed **Annexure IV** of these Rules without the approval of the concerned agency;
- (10) Not deal in ineligible and prohibited trade and industrial activities listed in Annexure II and **Annexure V** of these Rules;
- (11) Not engage in fronting;
- (12) Not deflect controlled products;
- (13) Not sell tobacco products from vending machines;
- (14) Not sell expired products;
- (15) Not sell alcohol and alcoholic beverage from vending machines;
- (16) Declare import consignment to an authorized agency;
- (17) Establish business activities only in areas designated by the local Government where applicable;
- (18) Close the establishment as specified by authorized agency;
- (19) Close the establishment immediately upon cancellation of business license;
- (20) Allow access to the business establishment and provide documents to the authorized officials;
- (21) Not automatically be entitled to ownership of the license in the event of death of the license holder unless approved for ownership transfer;
- (22) Use any documents issued by the Ministry or authorized agency only for intended purposes;
- (23) Pay all applicable dues and penalties; and
- (24) Operate their business strictly within the prescribed business hours notified by the Ministry from time to time.
- (25) Comply with any other laws, rules and regulations.

Duties of Micro Trader

43. The licensee shall:

- (1) Not engage in wholesale, dealership, import and participate in Government procurement;
- (2) Transfer privileges, schemes and benefits granted by the wholesaler or dealer to the consumer.
- (3) Be permitted to engage in all the trading activities except those list in the prohibited and restricted list.



Duties of Retail Trader

44. The licensee shall:

- (1) Not engage in wholesale and dealership; and
- (2) Transfer privileges, schemes and benefits granted by the wholesalers to the consumers.

Duties of 24 hours Convenience Store

45. The licensee:

- (1) May sell alcohol but after 1:00 PM until midnight;
- (2) Shall be refrained from preparing and selling food in a manner similar to that of restaurants or hotels.

Duties of Wholesaler

46. The licensee shall:

- (1) Engage only in wholesale trade;
- (2) Pay fee as per the number of manufacturers/principal companies;
- (3) Source product from the manufacturer/principal companies;
- (4) Transfer privileges, schemes and benefits granted by the manufacturer to the retailers and micro traders.
- (5) Declare the price of products for distribution as determined by the manufacturer with the Ministry.

Duties of Dealer

47. The licensee shall:

- (1) Pay fee as per the number of manufacturers or principal companies;
- (2) Source product from the manufacturer or principal company; and
- (3) Transfer privileges, schemes and benefits granted by the manufacturer or principal company to the retailers and micro traders.
- (4) Declare the price of products for distribution as determined by the manufacturer or principal company with the Ministry.

Duties of Industry License holder

48. The licensee shall:

- (1) Engage in the licensed activities only in the specified location;
- (2) Submit industry specific information to the Ministry; and



(3) Engage in export of their products only.

49. Notwithstanding Rule 48(3) of these Rules, the industry may engage in export of other products upon obtaining trading license.

50. The production and manufacturing industry shall fulfill value addition requirements as specified under any laws, bilateral, regional or international agreements and policies.

Duties of Cottage Industry Registration Certificate Holder

51. The certificate holder shall:

- (1) Engage in the registered activities in the specified location;
- (2) Eligible for registration of the activities only in the location specified in the certificate.
- (3) Submit industry specific information to the Ministry and any other relevant agencies; and
- (4) Engage in export of only their own products.

Duties of licensee selling alcohol

52. The licensee shall:

- (1) Operate after 1 pm or as notified by the Ministry from time to time;
- (2) Not serve or sell alcohol to a person below the age of 18 years;
- (3) Operate from the location specified in the license;
- (4) Establish and operate restaurant at places that are not prohibited by zoning, Local Area Plan (LAP), or through notification and exclusions by the local Governments and any Government; and
- (5) Not sell alcohol within the campus of public institutions like education or training institutes, schools, colleges, universities, hospitals, Dzongs and Dratshangs among others.

53. Restaurants that plan to engage in grocery, general shop, or any other trading activities on the same premises shall establish clear physical demarcation to separate these trading areas from the restaurant area.

54. Hotel or entertainment license holders shall serve and sell alcohol and alcoholic beverages upon obtaining a restaurant license.

55. A Micro Trader shall not engage in sale of any alcohol product.



Duties of Retail Alcohol and Alcoholic Beverages License Holder

56. The licensee shall:

- (1) Prohibit buyer from drinking of alcohol within the licensee's premises; and
- (2) Display alcohol and alcohol beverages separately from other grocery items.

Duties of Wholesale Alcohol License Holder

57. The licensee shall:

- (1) Operate wholesale license as a standalone business; and
- (2) Prohibit the consumption of alcohol on the premise.

Rights and Duties of Companies

58. A company that is incorporated under the Companies Act of Bhutan shall be eligible to engage in retail trade, wholesale trade, dealership, and industrial activities, subject to obtaining a business license, unless otherwise restricted by other applicable laws.

59. A principal company shall appoint a minimum of two wholesalers or dealers in the country, and each appointment shall be made under the name of different person.

60. A principal company shall declare the price of product for distribution by their wholesalers or dealers with the Ministry

Chapter V

Fee, Renewal, Suspension and Cancellation

Fee

61. A person shall pay a license or renewal fee as prescribed in Annexure III of these Rules.

Renewal

62. A person shall renew the business license annually.

63. Notwithstanding Rule 62 of these rules, the Cottage Industry and Micro Trade Registration Certificate holders shall renew their certificate every three years from the date of registration or date of renewal.

64. The Ministry shall renew the business license or certificate if the person:



- (1) Has no adverse record of violation of law;
- (2) Has proof of applicable tax clearance; and
- (3) Have applicable sectoral clearance.

65. The Ministry reserves the right to cancel a license upon its expiry.

66. A grace period of one month from the date of expiry may be granted to individual to renew license without penalty. Upon the expiration of the grace period, the licensee who wishes to renew the license shall be renewed upon payment of late penalty of Nu.100 per day until the day it is renewed.

Suspension or Cancellation of License

67. The Ministry or other authorized agencies may on its own motion or upon receipt of a written complaint or communication from the relevant agency, suspend a license if there is a prima facie evidence of violation or cancel a license if there are adequate evidences and justification for violation of these Rules.

68. During the period of suspension of a license the Ministry or other relevant agency authorized by the Ministry shall not:

- (1) Renew the license; and
- (2) Issue or provide approval for any purpose in the name of the licensee

69. The licensee shall renew its license within two weeks from the date of notice of lifting the suspension and shall not be imposed late renewal penalty for period of suspension. The late renewal penalty shall be applicable after the period of two weeks.

70. Notwithstanding Rule 67, the Ministry or other authorized agencies may renew the license suspended on rescindment of the suspension by the relevant authority and upon payment of applicable fees.

71. The expired license under Rule 65 of these Rules may be issued with fresh license on submission of tax clearance certificate for cancellation of previous license.



Chapter VI

Change in Business Ownership, Location, Scale, Category, Name and Activity

Ownership

72. The licensee shall apply for transfer of ownership through licensing system to the Ministry or other authorized agencies with the following documents:
- (1) Valid security clearance;
 - (2) Tax clearance certificate;
 - (3) Agreement or letter of no objection if applicable; and
 - (4) Amended article of incorporation if the business is a registered company.

Location

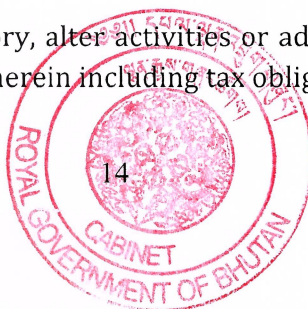
73. The licensee shall apply for change of location through licensing system to the Ministry or other authorized agencies with valid tax clearance certificate and sector clearance, where applicable.
74. A person applying for the change of location for alcohol and alcoholic beverages license shall resubmit Undertaking prescribed under Annexure I of these Rules.

Scale

75. The licensee shall apply for change in scale through licensing system to the Ministry or other relevant agency authorized by the Ministry if the sales turnover or investment exceeds the prescribed threshold.
76. The Ministry or other relevant agency authorized by the Ministry shall automatically upgrade the scale of the license after ascertaining that the investment has exceeded the threshold.
77. The Ministry or other relevant agency authorized by the Ministry shall notify the licensee in the event of automatic up gradation to process change of sector clearances, where applicable.

Category and Activities

78. The licensee may change category, alter activities or add activities as provided in the system fulfilling requirements therein including tax obligation and applicable fees.



Establishment Name

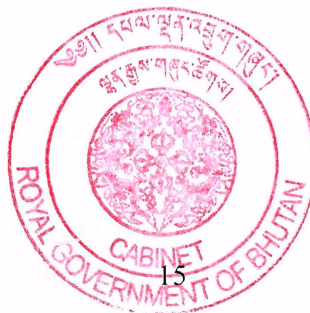
79. The Ministry or other relevant agency authorized by the Ministry shall permit a change in establishment name on receipt of an application from the licensee, which shall be subject to Chapter XIII of these Rules.
80. For registered companies, a licensee shall first process the name change with the Office of the Registrar of the Companies.

Activity

81. The licensee intending to change the activities of the existing license may apply to the Ministry or other relevant agency authorized by the Ministry. In the case of companies incorporated under the Companies Act, the licensee after obtaining the approval of the Ministry or relevant agency shall process for change of activities as per the procedures adopted under the Companies Act.
82. The Ministry or other relevant agency authorized by the Ministry shall issue new license for change in activity upon fulfillment of required conditions for issuance of new license and cancel the license for existing activity.

Additional Activities

83. The licensee intending to add the activities in the existing license may apply to the Ministry or other relevant agency authorized by the Ministry with the following documents, where applicable:
- (1) Business plan;
 - (2) Appointment letter from the principal company or manufacturer;
 - (3) Letter of recommendation from the relevant agency, which shall be facilitated by the Ministry; and
 - (4) Sectoral clearance.
84. The Ministry or other relevant agency authorized by the Ministry shall approve additional activity on the same business license upon payment of applicable fees.



Chapter VII

Foreign Collaboration

Foreign Collaboration

85. A person who intends to engage in collaboration with a foreign person in business activities shall require a prior written approval from the Ministry.
86. A person shall apply for approval to the Ministry with following documents:
- (1) A copy of the proposal;
 - (2) A copy of the draft agreement; and
 - (3) Sector clearance where applicable.
87. A person who enters into an agreement to engage in collaboration with a foreign person in business activities shall execute the agreement in line with these Rules and other applicable laws. A copy of the agreement should be submitted to the Ministry.
88. A licensee shall pay an applicable royalty and fees to international partners, firm or company for collaboration in the currency as per the Foreign Exchange Rules and Regulations.
89. The amount for payment of royalty or fees by the licensee for collaboration shall be permitted for the duration of the agreement and in annual amounts not exceeding 10% of net sales.

Chapter VIII

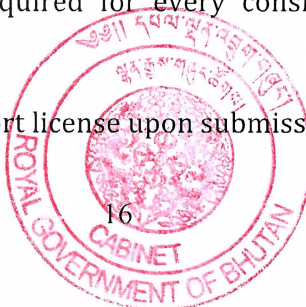
Import Procedures

Registration of Importers

90. A person having a valid retail or wholesale or dealership license intending to import shall register with the Ministry as an importer.

Import Procedures

91. An import license shall be required for every consignment imported from third countries through sea or land.
92. The Ministry shall issue an import license upon submission of:



- (1) Duly filled application form prescribed in **Annexure VI** of these Rules; and.
- (2) Copies of invoices, where applicable.

93. The import license holder may import goods in separate batches provided that the goods are imported within the validity of the import license.
94. Unless otherwise required for specific products or decided and notified by the Government, an import license shall not be required for importing goods from India.

Validity

95. The validity of the import license shall be for a period of six months for all goods.
96. The Ministry may extend the validity of the import license for:
- (1) A maximum period of six months for general goods; or
 - (2) A maximum of two extensions for a period of six months each for import of capital goods by service and manufacturing industry, thereafter may provide further extension based on the recommendation from the relevant agency.

Classification of Importers

97. The Ministry shall classify importers as retailer, wholesaler, dealer and industrial.
98. The licensee holding:
- (1) Dealership, wholesale and large retailer licenses may import any volume of goods;
 - (2) Medium retail license may import maximum of four 20 feet containers or equivalent volume in a year; or
 - (3) Small retail license may import a maximum of two 20 feet containers or equivalent volume in a year; or
 - (4) Industrial license may import required capital goods and raw materials for the industry.
99. Notwithstanding Rule 98 (2) and (3) of these rules, medium and small retail licensee may be permitted:
- (1) To import goods as per the agreement with the Government agencies and state-owned enterprises; or
 - (2) To import any volume of goods against self-generated foreign exchange duly authorized by the Royal Monetary Authority.



Conditions for Issuance of Subsequent Import License

100. The Ministry shall issue subsequent licenses to Government agencies, Civil Society Organizations, and religious organizations, along with the documents specified under Rule 94 of these Rules

Production and Manufacturing Industry

101. The production and manufacturing industry shall be eligible to import their requirements for establishment and operation of the licensed activity and not for hiring, re-export or sale.
102. The Ministry shall issue import license to the production and manufacturing industry on submission of documents prescribed under Rule 92 (1) and (2) of these Rules with letter of recommendation issued by the Ministry, where applicable.

Service Industry

103. The service industry license holder may import goods required for establishment and operation of the licensed activity.
104. The Ministry may issue import license to service industry on submission of the documents prescribed under Rule 92 (1) and (2) of these Rules with letter of recommendation, where applicable.

Government Agency

105. The import of goods shall be permitted for the Government agencies.

Civil Society Organization

106. Any organization registered under Civil Society Organization Act may import goods specifically required for functioning of the organization.

Religious Organization

107. Any Religious organization registered under Religious Organization Act may import goods specifically required for functioning of the organization.



Diplomatic Mission, International Organization and their employee in Bhutan

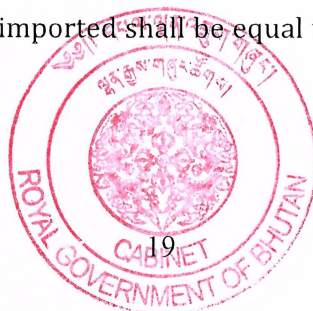
108. The diplomatic missions, international organizations and their employees shall be permitted to import upon submission of documents prescribed under Rule 92 (1) and (2) of these Rules; along with letter of recommendation from the Ministry of Foreign Affairs and External Trade.
109. An employee shall be permitted to import one used personal vehicle and personal effects, on the condition that they provide an undertaking to re-export the vehicle upon the completion of their office term.

Bhutanese Employee of Diplomatic Missions and International Organizations

110. The Bhutanese employee working abroad in diplomatic mission and international organizations may import personal effects including one used personal car in the event of transfer or shifting of residence from abroad, on submission of:
- (1) Duly filled import declaration form prescribed in **Annexure VII** of these Rules;
 - (2) Evidence of having lived abroad for more than twelve months;
 - (3) Produce original purchase invoice of the vehicle;
 - (4) Engine and chassis number of the vehicle verified by the Department of Surface Transport; and
 - (5) A copy of vehicle registration issued by relevant authority abroad.
111. The documents specified under Rule 110 of this Rules shall be processed within a period of three months from the effective date of transfer or its equivalent in the case of individuals working in the International Organizations.
112. The used personal car to be imported shall be equal to or less than the duration of the individual's stay abroad.

Individual

113. A Bhutanese individual other than the diplomats shall be allowed a one-time import of personal effects including personal used car upon residential transfer from abroad.
114. The used personal car to be imported shall be equal to or less than the duration of the individual's stay abroad.



Temporary Import and Payment

115. The temporary import of goods shall be permitted to:

- (1) Diplomatic mission, international organization and their employee;
- (2) Expatriate employee for execution of Government projects;
- (3) Industries and their expatriate employees; or
- (4) Project contractors in accordance with the import provisions under the project agreements signed with the Government.

116. Individuals and entities mentioned in Rule 115 of these Rules shall be allowed temporary import, provided they submit the documents specified under Rule 92 (1) and (2) for import from a foreign country, along with a letter of recommendation issued by the relevant agency.

117. The goods imported on a basis of temporary permit shall be re-exported on completion of the terms and purpose.

Import Payment

118. An Importer shall make the import payments through authorized financial institutions.

119. The payment for the imported good shall be processed as per the Foreign Exchange Rules and Regulations adopted by the Royal Monetary Authority.

Chapter IX Petroleum, Oil and Lubricant

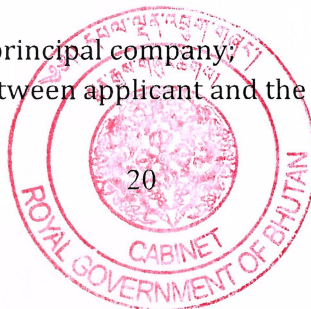
Licensing Procedure

120. An applicant shall apply for a dealership license to the Ministry with the project proposal.

121. The Ministry upon review of the proposal submitted for dealership shall approve or reject the proposal.

122. The applicant shall apply for license with the following documents:

- (1) Valid Security clearance;
- (2) Appointment letter from principal company;
- (3) Contractual agreement between applicant and the principal oil company;



- (4) Location clearance from local Government,
- (5) Environment clearance,
- (6) Valid Citizenship Identity Card;

123. The dealer may:

- (1) Establish retail outlet in any location with prior approval of the relevant authorities;
- (2) Distribute and retail petroleum products; and
- (3) Avail supply of petroleum products from the buffer depot during exigencies.

Duties of Petroleum Dealer

124. The dealer shall:

- (1) Set up petroleum retail outlet in areas identified and endorsed by Ministry;
- (2) Follow safety standards and procedures;
- (3) Lift allotted quantity of petroleum products from the principal oil company;
- (4) Maintain adequate stock and ensure supply at all times;
- (5) Effect and implement the revised prices approved by the Ministry from time to time;
- (6) Maintain import data and sale report;
- (7) Sell and distribute petroleum product as per standards prescribed by the relevant agency;
- (8) Install closed circuit television and digital payment services;
- (9) Install multi-purpose dispensing machine in full-fledged retail outlets;
- (10) Replenish full quantity of fuel availed during exigency from buffer stock within one month;
- (11) Replenish full quantity of Liquefied Petroleum Gas availed during exigency from buffer stock;
- (12) Issue electronic receipts to the customers;
- (13) Maintain Bhutan Standards Bureau calibrated and verified measuring apparatus at retail outlet;
- (14) Maintain correct weight and measure at all times;
- (15) Carry out periodic tensile strength test of cylinders at bottling plants;
- (16) Circulate only non-expired cylinders;
- (17) Inject adequate new cylinders for circulation; and
- (18) Issue only one cylinder per consumer card or M-coupon per month.
- (19) Operate as notified by the Ministry from time to time.



Subsidized Liquefied Petroleum Gas

125. The subsidized Liquefied Petroleum Gas shall be issued only for the purpose of domestic cooking and shall not be issued to institutions, expatriates and commercial establishments.

Non-Subsidized Liquefied Petroleum Gas

126. The non-subsidized Liquefied Petroleum Gas shall be supplied to institutions and expatriates for domestic cooking purposes.

Commercial Liquefied Petroleum Gas

127. The commercial Liquefied Petroleum Gas may be issued to any person without restriction to the quantity.

128. The commercial entities shall use only commercial Liquefied Petroleum Gas.

Subsidized Kerosene

129. The subsidized kerosene shall be distributed only for cooking and heating purposes.

130. The subsidized kerosene shall not be issued to expatriates and for commercial and industrial purposes unless through prior approval of the Ministry.

131. The individual and entities specified under Rule 132 of these Rules shall be issued with industrial kerosene.

Gas Agent

132. The Liquefied Petroleum Gas agent in gewog and Liquefied Petroleum Gas home delivery agent shall apply for approval to the Ministry with the following documents:

- (1) Valid Citizenship identity Card; and
- (2) Valid security clearance.

133. The Gas Agent shall:

- (1) Lift filled cylinder from the authorized dealer and sell at price fixed by the Local Government;
- (2) Maintain standard weight as required by the Ministry;



- (3) Not circulate expired cylinders;
- (4) Have a weighing apparatus certified by Bhutan Standards Bureau; and
- (5) Lift cylinders only during the time specified by the Ministry and local authorities and charge service fees as notified by Ministry or local authorities;

134. The Home Delivery Agent shall:

- (1) Lift a maximum number of cylinders as notified by the Ministry;
- (2) Refrain from hoarding and tampering;
- (3) Lift refilled liquefied petroleum gas cylinders from depot or retail outlet;
- (4) Issue a proper money receipt to the customers on delivery of the service;
- (5) Have a weighing apparatus certified by Bhutan Standards Bureau;
- (6) Lift cylinders only during the time specified by the Ministry and local authorities and charge service fees as notified by Ministry or local authorities; and
- (7) Not sell from a retail outlet.

Chapter X

Export

Export of Goods

135. The Ministry may issue an export registration certificate to the exporter upon the submission of the prescribed declaration form as provided in Annexure VIII of these Rules
136. A person having a valid retail, Cottage registration certificate and manufacturing license intending to export shall register with the Ministry as an exporter.
137. The restricted goods may be allowed for export with prior approval from the relevant agency.
138. The exporter may obtain a Certificate of Origin from the Ministry on submission of commercial invoice and any other relevant document from the agencies, if necessary.
139. The Ministry shall issue following certificates as may be appropriate:
- (1) Preferential Certificate of Origin; or
 - (2) General Certificate of Origin.



Chapter XI

E-Commerce business

Eligibility

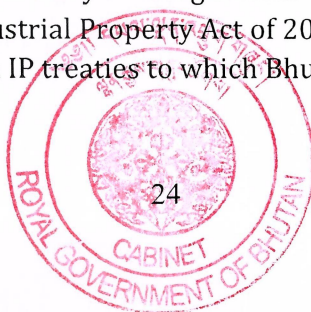
140. An organization, agency, company or Bhutanese person having attained the age of 18 years, shall be eligible to obtain license and operate in ecommerce business.
141. Any individual or entity desiring to operate National e-commerce Portal or Platform' shall seek prior approval from the Department of Trade.

Licensing procedure

142. An individual, organization or agency including the platform operator, operator on platform and other operator, shall apply for license and also renew the license by submitting the prescribed e-commerce application form as per the existing licensing procedures provided in this Rules.
143. The license holder already engaged in or desiring to undertake e-commerce activities shall be required to incorporate as new activity in their license at the time of renewal.

Specific obligations

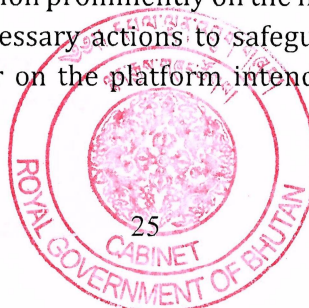
144. The e-commerce business entity shall:
- (1) Conduct all business activities in accordance with these Rules;
 - (2) Ensure that goods and services are delivered to consumers as per the commitments made or agreed upon, assuming risk and responsibility during shipment unless the consumer selects another logistics service;
 - (3) Adhere to the provisions of relevant information laws when collecting or using personal information of users or consumers
 - (4) Issue e-invoices or paper invoices for goods sold or services provided, as required by law;
 - (5) Display its business license prominently on the homepage of its website;
 - (6) Notify the relevant authority and the general public through the website and other modes of communication in the event of any changes in the business license information;
 - (7) Avoid facilitating contributory infringements of Intellectual Property Rights protected under the Industrial Property Act of 2001, Copyright Act of Bhutan 2001, and related international IP treaties to which Bhutan is a member;



- (8) Comply with the rights of consumers and the duties and obligations of business entities regarding consumer protection as outlined in the Consumer Protection Act of Bhutan 2012 and Consumer Protection Rules and Regulations 2015;
- (9) Comply with the safety standards prescribed by government authorities from time to time;
- (10) Respect consumer interests and refrain from any form of exploitation;
- (11) Provide consumers with accurate information regarding their goods or services and refrain from making false or misleading representations;
- (12) During marketing of goods and services, refrain from:
 - a. Expressing or implying false, misleading, or deceptive representations concerning material facts to consumers, directly or indirectly;
 - b. Exaggerating, providing ambiguous information, or failing to disclose material facts if such omissions or actions lead to deception; or
 - c. Failing to correct any apparent misapprehension on the part of a consumer, which would constitute a false, misleading, or deceptive representation.
- (13) Refrain from making advertisements that imply false or misleading representations of goods or services; and
- (14) Develop user-friendly procedures that allow consumers to choose whether or not they wish to receive unsolicited commercial email messages. Where consumers indicate their preference not to receive such messages, their choice should be respected

145. The e-commerce platform operators shall:

- (1) Take appropriate measures in accordance with the Customs Act and other relevant laws, and report to the competent authorities when an e-commerce platform operator discovers information about restricted or prohibited goods on its platform.
- (2) Provide relevant information prominently on the homepage of the website 60 days in advance, and take necessary actions to protect the rights and interests of relevant business operators and consumers if an e-commerce platform operator intends to terminate its platform services.
- (3) Provide relevant information prominently on the homepage of the website 30 days in advance, and take necessary actions to safeguard the rights and interests of consumers if an operator on the platform intends to terminate its e-commerce activities.



- (4) Continuously display platform service agreements, trading rules, or links to such information prominently on the homepage of the website, ensuring that business operators and consumers can easily access and download the complete information
- (5) Engage in cross-border ecommerce in accordance with relevant laws, rules and regulation, and other related guidelines and stipulations of the state concerning the supervision and administration of import and export.
- (6) Engage in cross-border e-commerce in compliance with relevant laws and guidelines, and state provisions regarding the supervision and administration of import and export.
 - a. Take technological measures and other necessary measures to ensure cyber-security and stable operation, prevent illegal and criminal online activities, effectively tackle cyber- security incident and guarantee the security of e-commerce trading.
 - b. Implement technological and necessary measures to ensure cyber security and stable operation, prevent illegal and criminal online activities, effectively address cyber security incidents, and guarantee the security of e-commerce transactions.

E-commerce transactions and services

- 146. Establishment or performance of the contract by a party to an e-contract with an automatic transaction information system shall be legally binding on the party that uses such an automatic transaction information system.
- 147. An e-commerce platform shall establish secure payment methods by partnering with a licensed Payment Service Provider, a Bank, or a Payment Gateway approved by the Royal Monetary Authority. These methods must comply with the Payment and Settlement Rules and Regulations adopted by the Royal Monetary Authority.
- 148. All payments for import and export transactions made through the e-commerce platform shall adhere to the Foreign Exchange Rules and Regulations adopted by the Royal Monetary Authority.



Disclosure and transparency

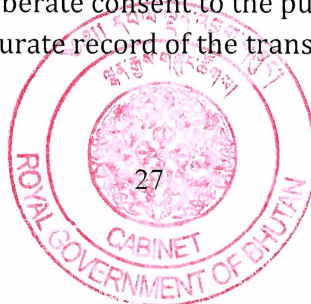
149. The e-commerce entity shall:

- (1) Provide accurate, clear, and easily accessible information about the business as well as good and services to enable consumers to make informed choices;
- (2) Disclose the legal name of the business, business address, email address or other electronic contact means, telephone number, and, where applicable, an address for registration purposes. They shall also provide information about Consumer Grievance redress procedures;
- (3) Clearly disclose the nature, type, quality, and other inherent characteristics of the manufactured product, including the price tag, to consumers;
- (4) Refrain from producing and supplying goods and services that pose risks to the lives, health, and safety of consumers;
- (5) Ensure that the disclosed information is conspicuous, accurate, easily accessible, and provided in a manner that allows consumers adequate time for review before entering into a transaction. The language used in conducting a transaction shall be legible to consumers to facilitate informed decision-making;
- (6) provide consumers with a clear and complete text of the relevant terms and conditions of the transaction, allowing them to access and maintain an adequate record of such information;
- (7) If required:
 - a. Include an itemization of total costs,
 - b. Terms of delivery or performance,
 - c. Terms, conditions, and methods of payment,
 - d. Instructions for proper use including safety and healthcare warnings,
 - e. Details and conditions related to withdrawal, termination, return, exchange, cancellation, and refund policies,
 - f. Available warranties and guarantees, and
 - g. Any cost-related information indicating the applicable currency.

Confirmation

150. To ensure clarity and avoid ambiguity regarding the consumer's intent to make a purchase, the consumer should have the ability, before finalizing the purchase, to:

- (1) Precisely identify the goods or services they wish to purchase,
- (2) Identify and correct any errors or modify the order,
- (3) Express informed and deliberate consent to the purchase, and
- (4) Retain a complete and accurate record of the transaction.



151. The consumer shall have the right to cancel the transaction before finalizing the purchase.

Product return, refund and replacement

152. If any products supplied to the consumer are defective or different from the advertised and agreed upon ones, they shall be returned to the supplier for replacement. The supplier shall bear the costs incurred for product return.

153. If the consumer prefers a refund of money instead of a replacement, the consumer shall be entitled to a refund.

Data protection and e-privacy

154. A service provider, manufacturer and supplier engaged in electronic business shall conduct business in accordance with the prevailing privacy laws and rules to provide appropriate and effective protection for consumers.

155. The personal information of the consumers, that include but not limited to, banking details, business status, purchase history shall be maintained confidential unless otherwise required by the law in force, subpoenaed by the Court or authorized by the concerned consumer.

156. The personal information of the consumer shall be only used for the e-commerce transactions and not for other purposes.

E-commerce Dispute

157. The platform operator shall put in place an appropriate system to resolve consumer complaints arising from e-commerce without undue cost or burden to the consumer

158. In case of dispute, the aggrieved party may approach the Competition and Consumer Affairs Authority for grievance redressal.

Chapter XII Fairs and Exhibitions

Organizer

159. A Government agency, autonomous agency, civil society organizations and business entity shall apply to the Department concerned to organize fairs and exhibitions for



approval as prescribed in **Annexure IX** of these Rules on activities relevant to their business.

160. The approval of foreign exhibitors shall be allowed only in those unique products, technologies and innovation that are not available in the Bhutanese market.

161. The entities under Rule 159 of these Rules may organize general fair or thematic fair or consumer fair to promote and facilitate:

- (1) Business to business interactions;
- (2) Export and marketing of domestic products;
- (3) International trade and linkages;
- (4) Technology transfer and market access; and
- (5) Dissemination of information on goods and services to the consumers.

162. The duration of fairs and exhibitions shall be as approved by the Department concerned of the Ministry.

Approval Process

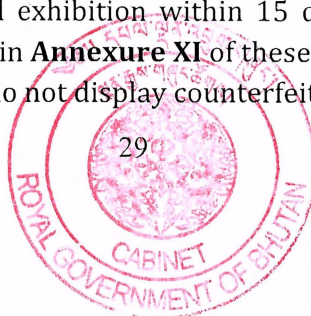
163. The Ministry may approve fairs and exhibitions upon submission of the following documents:

- (1) Duly filled application form as prescribed in **Annexure IX**;
- (2) Sectoral clearances, wherever required; and
- (3) Proposed number of participants and number of stalls.

Duties of Organizer

164. The entities mentioned under Rule 159 of these Rules shall:

- (1) Identify and prepare the fairground as required for the specific trade fair;
- (2) Provide a minimum space of 3 by 2 meters;
- (3) Set up information counter;
- (4) Provide promotional tools such as printed materials, press coverage, advertisement, posters, brochures;
- (5) Provide basic amenities to the exhibitors and visitors as prescribed in **Annexure X** of these Rules;
- (6) Maintain public order and safety;
- (7) Maintain proper waste management system;
- (8) Submit report on fair and exhibition within 15 days of the fair to the relevant Department as prescribed in **Annexure XI** of these Rules;
- (9) Ensure that the exhibitor do not display counterfeit or sub-standard products;



- (10) Ensure that general fair exhibitor do not sell the products on display;
- (11) Ensure that the thematic and consumer fair exhibitors do not sell the products without prior approval; and
- (12) Allow selling of goods in case of indigenous expo in the country.

Duties of Exhibitor

165. The exhibitor shall:

- (1) Have adequate knowledge of the products on display;
- (2) Conduct and manage the fair professionally;
- (3) Not sell products during general fair; and
- (4) Not sell products during thematic and consumer fair without prior approval.

Chapter XIII

Use of Royal Names, Signs, Symbols, Kupars and Intellectual Property

Names reflecting institution of monarchy

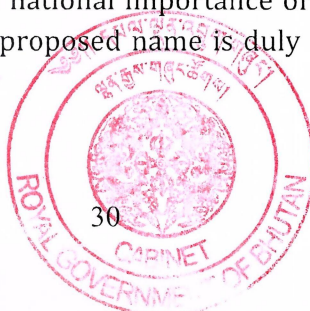
166. The Ministry shall not permit the registration of establishment names reflecting the institution of monarchy including the members of the Royal family unless a written approval to use the proposed name is duly obtained from the Royal Privy Council or any other authorized entity.

167. The Ministry shall not permit to register the names of an establishment if it suggests or implies a connection with names, signs and symbols reflecting the institution of monarchy including the members of the Royal family unless a written approval to use proposed name is duly obtained from the Privy Council or other competent authority.

Use of Special Names, Signs and Symbols

168. The Ministry shall not permit to register the name of an establishment if it is same, confusingly similar or otherwise suggests or implies a connection with the:

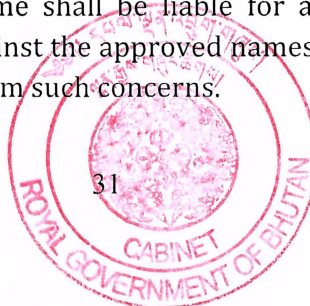
- (1) National Flag, National Emblem, Raven Crown protected under the Article 6ter of the Paris Convention for the Protection of Industrial Property or any other special signs, symbols and names of national importance or religious significance, unless written approval to use the proposed name is duly obtained from the respective competent authorities;



- (2) Name of the Government or any ministry, department, agency or Institution unless written approval to the proposed name is duly obtained from the Government or of any ministry, department or agency concerned.
169. The Ministry shall not permit to register names or designations having national significance such as Bhutan or Druk as well as names having religious, cultural and historical significance as an establishment name, unless the name is approved before the adoption of this Rules or approval to use the name is obtained from the Competent Authority.
170. The Ministry may not permit names that comprise or contain scandalous or obscene names.
171. The trade and industry licenses granted under these Rules do not authorize the licensee to engage in any business activities involving the commercial use or sale of products embodying *Kupars* of the *Druk Gyalpo* and members of the Royal Family. In case of any legitimate need to use *Kupars* for the intended purposes, a written approval must be obtained from the Royal Office for Media, Privy Council, or other competent authorities.

Protection of Trademarks

172. The Ministry shall not permit to register the name of an establishment of same or confusingly similar to the registered trademarks or unregistered well-known trademarks protected under the Industrial Property Act of the Kingdom of Bhutan, 2001.
173. The Ministry shall not permit to register the name of an establishment if it suggests or implies a connection with the registered trademarks or unregistered well-known marks protected under the Industrial Property Act of the Kingdom of Bhutan, 2001 except in cases where the proposed establishment name belongs to the owner of the registered trademark themselves.
174. The Ministry while registering an establishment under Rule 172 and 173 shall ensure that applications for establishment names are verified against the trademark database maintained by the Department of Media, Creative Industry and Intellectual Property.
175. An applicant proposing the name shall be liable for any legal issue or grievances submitted by the third party against the approved names and the Ministry shall not be liable for any disputes arising from such concerns.



Chapter XIV

Inspection and Monitoring

Inspection

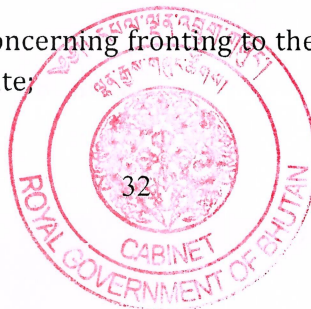
176. The Ministry or authorized official shall inspect and monitor all business entities to ensure compliance to the laws, rules or regulations.
177. For the purpose of Chapter XIII of these Rules, the Ministry shall conduct periodical market surveillance and submit a report to the appropriate authorities as and when required.
178. An authorized official shall produce the official identification card prior to carrying out any inspection under these Rules.
179. The Ministry or authorized official may carry out inspection in coordination with law enforcement and relevant agencies as deemed appropriate.
180. The person shall allow access to the authorized official to inspect its premises and provide any information that may be required to complete an inspection.
181. A person shall not obstruct, hinder, and make false information or misleading statements either orally or in writing to the authorized official on inspection.
182. The Ministry or authorized official may under these Rules conduct a joint inspection with other law enforcement agencies.

Chapter XV

Procedure for Reporting Fronting

Reporting of Fronting Offences

183. A person may complain to the Royal Bhutan Police or the Ministry concerning fronting.
184. The Ministry shall adhere to the procedure provided below for screening cases to be forwarded to the Royal Bhutan Police for investigation:
- (1) A person may complain concerning fronting to the Ministry or an online platform under the Ministry's website;



- (2) The Ministry on receipt of complaint from general public or the regional offices under the Ministry or detected on its own motion shall verify and review the facts of the case, conduct inspection, if necessary, compile report and submit to the Legal Services Division through Secretary;
- (3) The Secretary shall assign the complaint for review to the Legal Services Division;
- (4) The Legal Services Division shall review the complaint, prepare a report and submit to the Secretary; and
- (5) The Secretary shall, based on the recommendation in the report and upon endorsement by the Minister, either drop the complaint or forward it to the Royal Bhutan Police.

185. The Rules 183 and 184 of these Rules shall be applicable to the offence of clandestine foreign investment.

Exception to Fronting

186. A fronting shall be a criminal offence as per the section 284G of the Penal Code (Amendment) Act of Bhutan 2021.

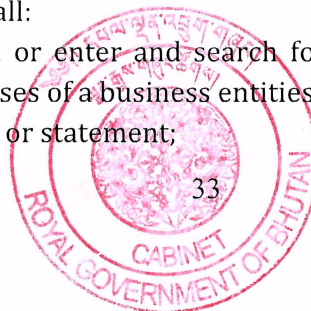
187. The business practices that are operated consistent with the following shall not constitute as fronting:

- (1) Business license operated by members of joint family as defined under section GA 2-2 of the Inheritance Act of Bhutan 1980;
- (2) Irrespective of whether a person is a member of joint family under section Ga 2-2, and Ga 2-4, the person having census with either of the parents or daughters-and-sons-in-law;
- (3) Business operated by direct dependent of the Trader Card holder that are registered and certified by the Ministry of Home Affairs;
- (4) Business operated by Special Residence Permit holders that hold a marriage certificate issued by the Royal Court of Justice; or
- (5) Sub-contracting of works allowed under the Public Procurement Rules and Regulations.
- (6) Any operational management if approved by the Ministry.

Powers of Authorized Official

188. An Authorized official shall:

- (1) Carry out inspection or enter and search for goods, materials, place of storage, conveyance or premises of a business entities;
- (2) Demand information or statement;



- (3) Take sample for further inspection and verification of information;
- (4) Open a receptacle or package that is found in the place of inspection;
- (5) Impose fine on the spot or seize the license and product;
- (6) Order person in possession of goods to move or not to move the goods from the place; and
- (7) Take any action necessary to complete inspection.

Chapter XVI

Grievance Redressal

Redressal Procedures

189. Any person aggrieved by the decision of authorized official under these Rules may appeal to the regional office of the Ministry.
190. The complaint review committee shall be established at each regional office of the Ministry consisting of three senior officers of the regional office and Chaired by the regional director, to resolve the complaint or review the decisions of authorized officials within 20 working days.
191. There shall be an Appeal Review committee established at the Ministry to review the decisions of the regional office.
192. The Appeal Review Committee shall consist of:
 - (1) Hon'ble Minister, who shall be the chairperson of the Committee;
 - (2) Secretary of the Ministry,
 - (3) Head of the Department of Trade;
 - (4) Head of the Department of Industry;
 - (5) Chief legal officer, Legal Division, who shall serve as a member secretary; and
 - (6) Any other relevant representative from the private sector or department if deemed necessary by the Chairperson.
193. The Appeal Review Committee shall be the highest decision-making body and an appeal against decision of the Complaint Review Committee shall be made within ten working days from the date of decision notified by the review committee.
194. The decision of an Appeal Review Committee shall be final, and parties have the right to appeal within ten working days from the date of the order to the Court of competent jurisdiction.



Chapter XVII

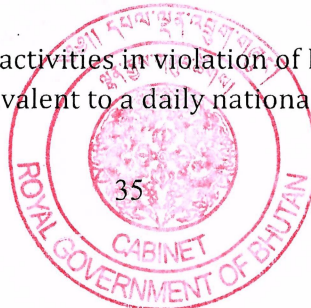
Offense and Penalty

Penalty for Violation of General Duties

195. A person who engages in a business activity in violation of Rules 42(1) to (8) and 43(22) to (24) of these Rules shall be liable to pay fines equivalent to a daily national minimum wage of three months.
196. A person who fails to comply with Rules 42(9) to (10) of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of two weeks.
197. A person who fails to comply with Rule 42(14), (15), (17), (18) and (20) of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of three months.
198. A person who engages in activities or commodities listed in Annexure IV and V in violation of Rules 42(9) and (10) of these Rules shall be liable for penalty as per the relevant laws.
199. A person who engages in business fronting in violation of Rule 42(11) of these Rules shall be liable as per the Penal Code of Bhutan.
200. A person who engages in deflecting imported goods in violation of Rule 42(12) of these Rules shall be liable as per Customs Duty Act of Bhutan.
201. A person who engages in sell of tobacco products from vending machines in violation Rule 42(13) of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of six months;
202. A person who wrongly declares or non-declaration of imported goods in violation of Rule 42(16) shall be liable as per the Customs Duty Act of Bhutan.
203. A person who establishes business activity in violation of Rule 42(21) of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of one month.

Penalty for Violation of Duties by Micro Trader, Retailer, Wholesaler and Dealers

204. A micro trader who engages in activities in violation of Rule 43 (1) to (3) of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of six months.



205. A retail trader, who engages in activities in violation of Rule 44 (1) and (2) of these Rules, shall be liable to pay a fine equivalent to a daily national minimum wage of six months.
206. A 24 hours Convenience Store, who engages in activities in violation of Rule 45 (1) and (2) of these Rules, shall be liable to pay a fine equivalent to a daily national minimum wage of six months.
207. A wholesaler who engages in trading activities in violation of Rule 46 (1), (3), (4) and (5) of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of six months.
208. A dealer who engages in trading activities in violation of Rule 47 (2), (3) and (4) of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of six months.

Penalty for Industry

209. An industry engaging in industrial activities in violation of Rule 48(1) to (3) of these Rules shall be liable to a fine equivalent to a daily national minimum wage of three months.
210. A cottage engaging in industrial activities in violation of Rule 51(1) to (4) of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of three months.

Penalty for Alcohol Beverages and Liquor License Holder

211. A person who violates Rules 52(1) to (5), 53,54, 55, 56 (1) to (2) and 57 (1) to (2) of these Rules shall be liable to pay fines equivalent to a daily national minimum wage of six months or business income tax of previous year, whichever is higher.
212. The person who repeats the violations mentioned under Rule 211 of these Rules, his license shall be cancelled immediately and shall not be eligible for business licenses of same activity for three years.
213. The Ministry shall surrender any alcohol and alcoholic beverages seized under Rule 211 and 212 of these Rules to Regional Revenue and Custom Office.



Penalty for Foreign Collaboration and Temporary License

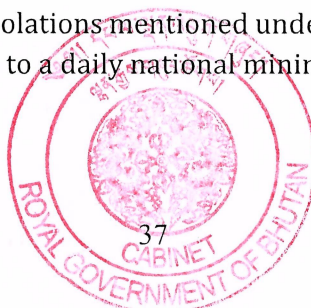
214. A person engaging in foreign collaboration in violation of Rule 85 of these Rules shall be liable to pay a fine equivalent to annual fees agreed between the parties or 50% of the proceeds realized from the operation of the business under collaboration whichever is higher.
215. A temporary license holder engaging in activities in violation of Rule 26 and 28 of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of six months.

Penalty for Production and Manufacturing and Services Industries

216. A production and manufacturing industry engaging in hiring or re-exporting or selling goods in violation of Rule 101 of these Rules shall be liable to pay equivalent to fifty percent of the purchase value of imported goods.
217. A civil society organization and religious organization using goods for other purposes than specifically required for the functioning of the organization in violation of Rules 106 and 107 of these Rules shall be liable to pay a fine of Nu. 5000.00 or equivalent to fifty percent of the purchase value of the imported goods, whichever is higher.

Penalty for Dealers of Petroleum Products

218. A dealer of petroleum products operating the licensed activity in violation of Rules 124 (1) to (19), 125, 126, 127, 128, 129 shall be liable to pay a fine equivalent to a daily national minimum wage of twelve months.
219. The dealer who repeats the violations mentioned under Rule 218 of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of thirty-six months.
220. A dealer of petroleum products operating the licensed activity in violation of Rules 133 (1) to (5) and 134 (1) to (7) shall be liable to pay a fine equivalent to a daily national minimum wage of three months.
221. The dealer who repeats the violations mentioned under Rule 220 of these Rules shall be liable to pay a fine equivalent to a daily national minimum wage of six months.



Penalty for Organizers and Exhibitors

222. An organizer who violates Rule 164 (1) to (12) shall be liable to pay a fine equivalent to a daily national minimum wage of three months and shall be suspended for one year from organizing similar fairs and exhibitions.
223. An exhibitor participating in an exhibition in violation of Rule 165 (1) to (4) of these Rules shall be suspended from participating in a similar fair for two years.

Penalty for violating the Use of Royal Names, Signs, Symbols, Kupars and Intellectual Property

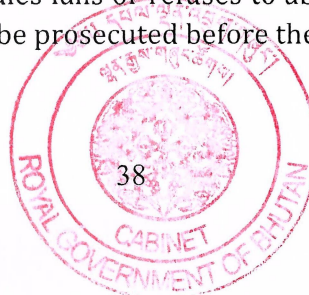
224. A licensee violating any provision under Chapter XIII of these Rules shall be reprimanded and warned to immediately discontinue such violation.
225. If the licensee continues to violate after the reprimand as mentioned in Rule 224 of these Rules, the licensee shall be liable to pay a fine equivalent to daily minimum national wage of one month and shall rectify the violation within the thirty working days.

Penalty for violating provision related to E-commerce business

226. A person who violates the Chapter XI of these Rules shall be dealt as per the Consumer protection Act of Bhutan 2012 or amendment thereof.

General Provision on Penalty

227. If a person violates any provisions of these Rules for which no specific fine or penalty is prescribed, such person shall be penalized with a fine equivalent to a daily national minimum wage of three months.
228. If the person violates the same provision for the second time except for Rule 212, 219 and 221 of these Rules, such person shall be liable to pay a fine double the amount prescribed for that violation and cancellation of the license for violation for the third time.
229. If the person violating these Rules fails or refuses to abide by the penalties prescribed under these, such person shall be prosecuted before the court of law.



Chapter XVIII

Miscellaneous

Business Guest Visa or permit

230. The Ministry may verify and approve the request made by trade and industry license holder for the recommendation letter for processing guest visa or permit upon submission of the application in prescribed in Annexure XII of these Rules, provided the intended visit has direct relevance to the establishment and operation of the licensed business.

Responsibilities of Other Agencies

231. The Royal Bhutan Police and Local Government shall, where required support monitoring and implementation of these Rules.

Activity Classification

232. The business activities shall be classified in accordance with Bhutan Standard Industrial Classification and the same shall be reflected in the license.
233. The street hawker or vendor shall be operated as per the guideline or standard operating procedure that may be adopted by the Ministry in consultation with the relevant agencies.

Revision

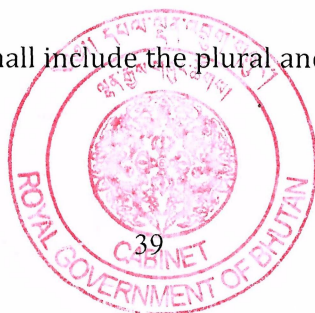
234. The Ministry may propose the revision of these Rules from time to time.

Power to Issue Notification

235. The Ministry may issue notification and guidelines for the effective implementation of these Rules from time to time.

Rules of Construction

236. In these Rules, the singular shall include the plural and the masculine shall include the feminine and vice versa.



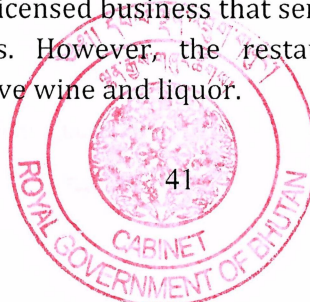
Definition

237. In these Rules, unless the context otherwise requires:

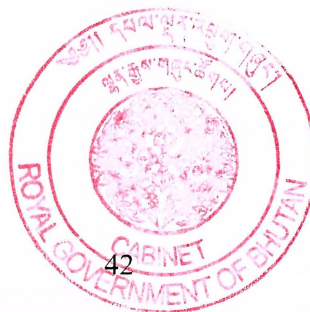
- (1) "Agent" means an authorized agent of liquefied petroleum gas for door-to-door service delivery or established agent at Gewog to provide liquefied petroleum gas services.
- (2) "Agency" means Ministry, Constitutional Office, Autonomous Agency, Dzongkhag, Gewog, Thromde or a statutory body of the Royal Government.
- (3) "Alcohol" means an alcoholic beverage including spirits, liquors, wines, beers or any beverages containing alcohol.
- (4) "Authorized official" means an official authorized by the Ministry to exercise powers conferred under these Rules.
- (5) "Business Activities" means any business undertaking whether in the private or public sector involved in production, supply and distribution of any goods or services to the consumer with the motive of making profit.
- (6) "Business license" means administrative approval issued by the Ministry to undertake business activities.
- (7) "Collaboration" means business engagement with a foreign person other than the Foreign Direct Investment.
- (8) "Company" means a company incorporated under the Companies Act of Bhutan 2016.
- (9) "Consumer Fair" means a fair where consumer related goods and services are displayed and promoted.
- (10) "Controlled products" means those goods / produce imported at a subsidized rate or goods/produce declared by the government from time to time for the purpose of domestic consumption only.
- (11) "Daily national minimum wage rate" refers to the lowest minimum wage payable to any worker in the country as prescribed from time to time by the ministry.
- (12) "E-commerce" refers to transaction of goods or services through the internet, mobile devices or other information network. Other modes of e-commerce activities such as providing financial products and services, news publications, audio and video programs, general publications, cultural products and other contents through an information network shall also be governed by this rules and other relevant laws if any.
- (13) "Dealer" means authorized representative of a Manufacturer or Principal Company that sell to the retailer or directly to the consumer.
- (14) "Fair" means an event organized to showcase, demonstrate, create awareness, and promote knowledge and skills on products and services for promotion of business.
- (15) "General Fair" means a fair where all types of consumer and industrial commodities are exhibited for promotional purposes only and not for sale.



- (16) "Goods" means products covered under the Harmonized Commodity Description and Coding System.
- (17) "Micro Trader" means a person who engages in trading with annual turnover of less than Nu. 1 million.
- (18) "Import license" means a document permitting the import of goods issued by the Department of Trade.
- (19) "Industry License" means a permit granted by the Ministry that authorizes a person to conduct an industrial activity in the country. It also includes a Cottage Scale Registration Certificate.
- (20) "Investment" means investing of capital in a commercial venture for production of goods and services.
- (21) "Liquefied Petroleum Gas Delivery agent" means an authorized license holder exclusively engaged in door-to-door delivery of liquefied petroleum gas cylinders to the consumer.
- (22) "Minister" means minister for the Ministry of Industry, Commerce and Employment.
- (23) "Ministry" means the Ministry of Industry, Commerce and Employment and its department and regional offices.
- (24) "Operator on platform" refers to an e-commerce operator that sell goods or provide services to customers through e-commerce platform operated by platform operators.
- (25) "Person" means an individual, importer, exporter, authorized agent, company, Government agency, a natural person in his or her capacity as a legal representative and anybody of persons recognized as a separate legal entity.
- (26) "Petroleum product" means petrol, diesel, liquefied petroleum gas, kerosene and lubricant.
- (27) "Platform operator" refers to any legal person, organization, agency that provide cyber space, virtual places of business, transaction matching, information distribution and other services to the parties of an e-commerce transaction to enable them to carry out independent e-commerce activities.
- (28) "Principal Company" means any domestic or foreign entity supplying goods to wholesalers or dealers or retailers in the country.
- (29) "Prohibited activities" means any business activities that are prohibited to undertake by these Rules or any other laws in force.
- (30) "Restricted activities" means any business activities that are permitted to undertake based on approval from authorized agencies.
- (31) "Restaurant" means a licensed business that serves meals, snacks, wine, liquor and non-alcohol beverages. However, the restaurant under cottage registration certificate shall not serve wine and liquor.



- (32) "Retailer" means a trader who sells goods directly to the consumers.
- (33) "Retail wine and liquor shop" means a licensed outlet where wine and liquor are sold as takeaways. It can be either a standalone outlet or attached to a grocery shop, but with a separate liquor corner.
- (34) "Sectoral Clearance" means location clearance and specific business activity related sector clearance including environmental clearance.
- (35) "Temporary Business License" means a time bound license issued to a person for specified activities.
- (36) "Thematic fair" means a fair where only specific goods and services related to the theme of the fair are exhibited for promotional purposes.
- (37) "Third country" means any foreign country other than India.
- (38) "Trade license" means a permit granted to a person to conduct trading business. It also includes a Micro Trade Registration Certificate.
- (39) "Wholesaler" means an authorized representative of a manufacturer or principal company to distribute their products to the retailer.
- (40) "24 hours convenience store" means a retail outlet with extended hours catering to basic essential low value items such as snack foods, confectionery, toiletries, nonalcoholic and alcoholic beverages, express coffee, phone cards, hygiene products, over the counter non-prescription drugs, stationery, essential electrical appliances, basic household items, lottery, magazines and newspapers including ticket service for concerts, theme parks and movie theatres.



**Annexure I:
Undertaking Form**

I, _____(insert name) _____ (CID no) and
_____(name of the business) and _____ (location applied for)
_____(Dzongkhag/Thromde), undertake as follows:

- I. I have read and understood the Trade and Industry Rules 2023 in full. I hereby confirm that my proposed business location does not contravene to these Rules and is not in the prohibited area or location as defined under this Rules.
- II. I also undertake full responsibility and obligation to relocate or close this business at my own cost in case the location I have applied for falls in a prohibited zone or a new developmental plan that prohibits my business in the area.

I agree and shall:

- not serve or sell alcohol to those under the age of 18 years;
- Not serve wine and liquor in restaurants before 1:00 PM.

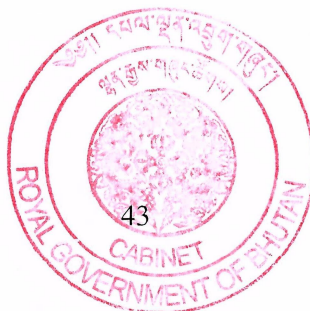
Signed this undertaking under full knowledge, understanding and acknowledging obligations therein.

Signature in full

Name:

CID:

Contact details:



Annexure II

(i) Ineligible list of activities for Cottage Registration Certificate

Sl. No.	Activities
1	Entertainment activities (Discotheque, Karaoke, Snooker, Video Game Parlor, Live music, Cinema Hall, Bowling Alleys)
2	Tour Operator
3	Restaurant that Serves and Sell Alcohol and Alcoholic Beverage
4	Civil contract
5	Mining and Quarry
6	Stone Crushing Unit
7	Hotels
8	Sawmills /Integrated Wood-based Industries

(ii) Foreign Direct Investment (FDI) Negative List

Sl. No.	Activity
1	News Media
2	Distribution services including wholesale, retail and micro trade
3	Mining for sale of minerals in primary or raw form
4	Hotel 3 star and below
5	General Health Services
6	Industries that do not meet the certificate of origin requirements
7	Activities prohibited by the Government



(iii) Prohibited list of industrial activities

Sl. #	Activity
1	Activities that violate any relevant laws of the Kingdom of Bhutan
2	Activities that threaten national security and public order
3	Activities that has harmful effects on public health, environment and Bhutanese morals and culture
4	Arms, ammunitions and explosives
5	Production of hazardous chemicals (as per the restricted list adopted by the Department of Environment and Climate Change)
6	Activities based on imported waste
7	Production, display and sale of Pornographic materials
8	Gambling and Betting
9	Tobacco and tobacco based products



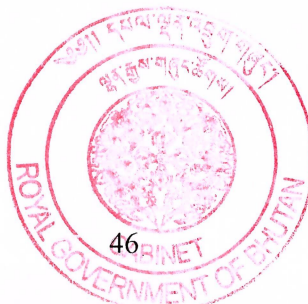
Annexure III
Category of Licenses and Fee

(i) Trade Licenses and Fees

Category		Turnover (Nu.)	License Fee or Renewal Fee
Dealership			15000/-
Wholesaler			15000/-
Retailer	Large or branch Office	More than Nu. 10 Million	15000/-
	Medium	5-10 Million	10000/-
	Small	1-less than 5 Million	5000/-
24 Hours Convenience Store			10000/-
Micro		Less than 1 Million	No Fee

(ii) Industry Licenses & Fees

Scale of industry	Investment (million Nu.)	Registration Fee (Nu.)	License Fee (Nu.)	Total	Renewal Fee (Nu)
Cottage	<1	No Fee	No Fee	No Fee	No Fee
Small	1 - <10	2000	1000	3000	1000
Medium	10 - 100	4000	2000	6000	2000
Large	> 100	8000	4000	12000	4000



(iii) Contract licenses and fees

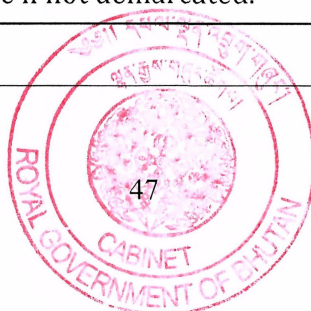
Sl.No.	License Scale	New License		Renewal Fee (Nu.)
		License Fee (Nu)	Total (Nu)	
1.	Large	4000	4000	4000
2.	Medium	500	500	500
3.	Small	300	300	300
4.	Registered	300	300	300

(iv) Tour operator license and fees

Particular	Registration Fee (Nu.)	License Fee (Nu)	Total (Nu)	Renewal Fee (Nu)
Tour operator	1000	12000	13000	12000

(v) Restaurant, Retail and Wholesale Alcohol Licenses & Renewal Fees

Sl. No		Location/ Area	License & renewal fee (Nu)
1	Restaurant, (that Serve and Sale Alcohol and Alcoholic Beverage)	Within the demarcated class A Thromde (Thimphu, Phuntsholing, Gelephu, and Samdrup Jongkhar)	15,000
2		Within the demarcated urban core of all other Dzongkhag or Yenlag Throm or areas identified by the Dzongkhag as an urban core if not demarcated.	7,000
3		All others	3,000



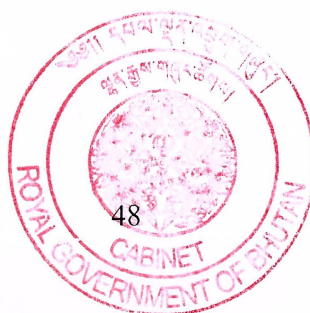
4	Retail Alcoholic Beverage and Liquor	7,000/-
5	Wholesale Alcoholic Beverage and Liquor	10,000/-

(vi) Foreign Collaboration Fee

Particular	Nu.
Approval Fee (one time)	25000

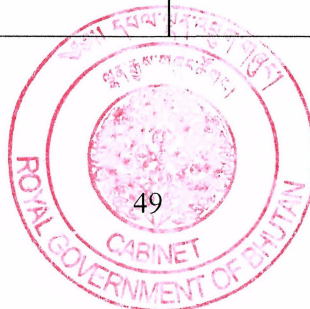
(VIII) Temporary Business License

Particular	Nu.
License Fee	15000
Renewal Fee (if the project duration is more than 1 year)	15000



Annexure IV
Goods Restricted to Import

Sl. No.	Name of Goods	Agency Responsible
1	Arms and ammunitions	Royal Bhutan Police
2	Unmanned Aircraft System (UAS)/ Drones	Bhutan Civil Aviation Authority
3	Explosives and explosive devices	Ministry of Home Affairs
4	Live animals and their products or byproducts	Ministry of Health (Bhutan Food and Drug Authority)
5	Plant and plant materials	Ministry of Health (Bhutan Food and Drug Authority)
6	Forestry Products (flora and fauna)	Ministry of Energy and Natural Resources (Department of Forest and Park Services)
7	Industrial and toxic wastes and residues	Ministry of Energy and Natural Resources (Department of Environment and Climate Change)
8	Wireless and remote sensing telecommunication and broadcasting equipment	Bhutan information and Communication Media Authority)
9	Scraps as notified by the Department of Environment and Climate Change	Ministry of Energy and Natural Resources (Department of Environment and Climate Change)
10	Used or second hand goods, vehicles, machineries and equipment	Ministry of Industry, Commerce and Employment

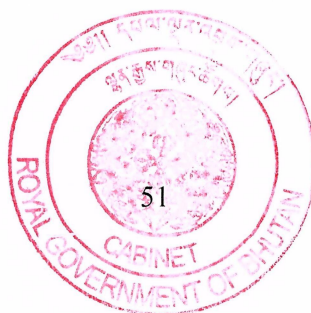


11	Medicinal products including narcotics and psychotropic substances for medicinal use	Ministry of Health (Bhutan Food and Drug Authority)
12	Other Narcotics and psychotropic substances and precursors	Ministry of Health (Bhutan Food and Drug Authority)
13	Chemicals and Fertilizer	Ministry of Agriculture and Livestock
14	Plastic Packing Materials	Ministry of Industry, Commerce and Employment
15	Gold and Silver in excess of the duty-free baggage allowance	Royal Monetary Authority
16	Currency in excess of prohibited limit	Royal Monetary Authority
17	Valuable Cultural Properties	Ministry of Home Affairs
18	Ozone Depleting Substance (ODS)	Ministry of Energy and Natural Resources (Department of Environment and Climate Change)
19	Tobacco and tobacco products as prescribed in Rule 26 of the Tobacco Control Rules and Regulations	Ministry of Industry, Commerce and Employment
20	Intellectual Property Right	Ministry of Industry, Commerce and Employment



Annexure V
Goods Prohibited to Import

Sl. No	Prohibited Goods	Responsible Agencies
1.	Narcotics and psychotropic drugs and substances	Ministry of Industry, Commerce and Employment
2.	Pornographic Materials	Ministry of Industry, Commerce and Employment,
3	Animals and plant classified as endangered species and their parts and products	Ministry of Agriculture and Livestock
4	Any kinds of Mass Destruction Weapons	Ministry of Home Affairs



Annexure VI
Import License Application Form

Serial no.

ROYAL GOVERNMENT OF BHUTAN

EMPLOYMENT

MINISTRY OF INDUSTRY, COMMERCE and

DEPARTMENT OF TRADE

APPLICATION FOR IMPORT LICENSE

This application must be submitted in triplicate along with copy of the Supplier's Pro-Forma Invoice or other documentary evidence in lieu of the pro-forma invoice indicating the value of goods to be imported. For restricted good, the original copy of the permit issued by the relevant agency shall also be submitted. For imports of Government departments/agencies under Rule 6, the form in Appendix-I of the Rules and Procedures for Imports from Third Countries must accompany this application.

*Please complete using **BOLD** letters.*

1. Name and Address of Applicant.
2. Telephone No (Office):
3. Residence: Fax No:
4. Import House Registration No.:
5. Business Identifiers Code No. Tax Payer No. (TPN)
6. Trade License No.

Details of goods to be imported: (Please use separate sheet if necessary)

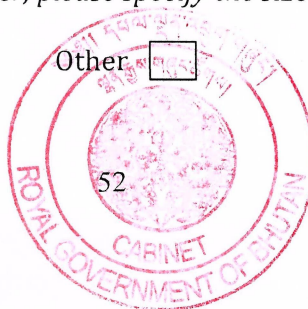
Invoice No.	BTC No.	Commodity Description	Country of Origin	Unit, Nos, Kg, etc	Quantity	Rate	Total Cost

If the goods are imported in a container, please specify the size of the container

20 Feet ☐

40 Feet ☐

Other ☐



No. of containers_____

7. Total C.I.F value of goods up to the point of entry into Bhutan

Total Cost :
Insurance :
Freight :
CIF Value :

8. Name and Address of consigner

9. Country from which goods consigned:

10. Mode of shipment (Please tick): Sea Air Road

11. Point of Entry in Bhutan (Please tick) Phuntsholing Paro Other

12. If other, please specify the name of point of entry:.....

13. Bank through which payment will be remitted:

14. Payment Type:

TT ☐ Others ☐ LC ☐ DD ☐

If other, please specify nature of payment.....

15. If the import of the goods does not involve any payment, please indicate the nature of transaction:

Gift ☐ other ☐ Personal effect ☐

a. If you have market Gift, please indicate the name and address of the person giving the gift:

b. If other, please describe the nature of the transaction:

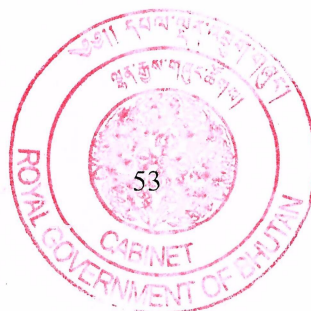
Declaration

16. I/we hereby confirm that the statements made on this form are true to the best of my knowledge and belief, and that the goods in respect of which I/we have applied for import license shall be imported into Bhutan in accordance with the prescribed Rules and Procedures, and that I/we shall faithfully abide by the conditions subject to which the License is granted. In case the Declaration is proved false; I/we shall be liable for any fine, penalties or be prosecuted.

Date.....

(Signature)

(Name & Designation)



Legal Stamp

Annexure VII
Import Declaration Form

DECLARATION FORM FOR IMPORT OF USED MOTOR VEHICLE

1. Details of the applicant:
 - a) Name :
 - b) Designation :
 - c) Date of posting :
 - d) Country of posting :
2. Details of the vehicle :
 - a) Make/model & Type :
 - b) Colour :
 - c) Engine Number :
 - d) Chassis Number :
3. Details of Procurement:
 - a) Invoice Number :
 - b) Year of procurement :
 - c) Country of Export :
4. Details of Registration:
 - a) Motor Registration No. :
 - b) Year of Vehicle registration :
 - c) Country of Registration :

We certify and confirm that the above information is true to the best of our knowledge and that the application for import of used vehicles is in compliance with clause 9.1 of the Rules on the Sales Tax, Customs and Excise Act of Kingdom of Bhutan 2000.

(Name & Signature of Certifying Authority)
KUTSHAB/HEAD OF MISSION



Annexure VIII
Exporter registration form

PART A: EXPORTERS DETAILS	
Exporter's name:	
Business license No:	
Type of License:	
Business name :	
Year of Business establishment:	
TPN:	
Address & Location:	
Contact number:	
URL/website:	
Email:	
PART B: FOR OFFICIAL USE ONLY:	
Application Received by:	
Date:	
Export registration number and date :	
Seal/Signature of approving authority	

Documents required:

Copy of Retail License/ Cottage Registration Certificate/Production and Manufacturing license



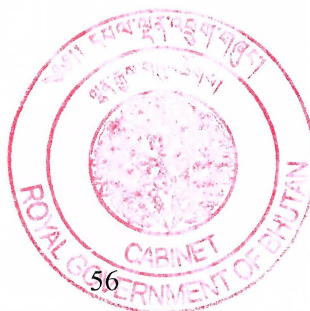
Annexure IX
Application for participation in Trade Fair

Please complete the application form and submit it with the following supporting documents to the Department of Trade for approval, at least 1 month before the commencement of the fair.

1. Name of the Trade Fair:.....
2. Name of the organizer
3. Business establishment/ NGO/ Agency:.....
4. License No (if applicable):.....
5. Address:.....
6. Phone Number:.....Fax Number:..... E-mail address:
7. Type of fair you are organizing (Please tick one)
 - a. General Trade Fair
 - b. Thematic Trade Fair
 - c. Consumer Trade Fair
8. Location of trade fair:
9. Duration of the trade fair (Date & Nos. of Days):.....
10. Previous trade fairs organized
 - a. Name of Fair:.....
 - b. Duration - date, month & year (when it was organized):.....
 - c. Location:.....
 - d. Nos. of Exhibitors:.....

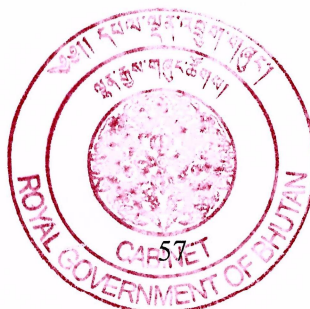
I hereby declare that the information submitted above is true and correct to the best of my knowledge. In case any information is found incorrect and misleading, I assume full responsibility and shall be liable for applicable fines and sanctions in vogue. I also undertake to abide by the requirements stipulated in the Trade Fair Guidelines

Signature: Date :



Annexure X
Basic Amenities for Trade Fair

1. Standard space.
2. Furniture (1 table and 2 chair).
3. Provide 1 power socket.
4. Information counter at the entry.
5. Parking.
6. Eatery.
7. Adequate water supply.
8. Adequate lighting facilities.
9. Adequate public toilet.
10. Security services.
11. Basic firefighting equipments and first aid.
12. Fire Fighter – to coordinate with RBP.
13. Medical unit and ambulance – to coordinate with Hospital.
14. Provide cleaner (dry and wet) and waste bin.



Annexure XI
Fairs and Exhibitions Reporting Format

Title of the Fair:..... Type of the Fair: General/ Thematic/
Consumer:..... Start and End Date:

1. Objective of the Fair.
2. Composition of the exhibitors.

(It should include proportion of domestic and foreign firms participated; types and number of companies/ firms represented; geographical representation of the domestic firms and country/ regional representation in case of foreign firms)

3. Products and Services exhibited.

(Briefly mention types of products and services exhibited. What were the key differences observed between the goods and services exhibited by national firms and foreign firms. Also mention about any B2B and other related activities organized during the event)

4. Event outcome.

(Explain how successful was the event in terms of achieving its intended objectives. What were the contributing factors? Briefly explain about the visitors' reaction and how successful was the event in attracting crowd)

5. Challenges.

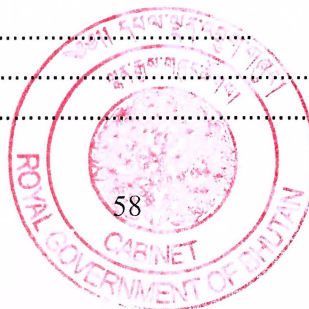
(Mention key obstacles and challenges encountered in organizing the event)

6. Lesson learned (if any)

7. Any other (please specify below)

Contact details of the organizer:

Name of the organizer
Address:.....
Contact No:.....



Annexure XII
Documents required for Business Guest Visa or Permit Application

1. A copy of Visa or permit application form signed by the applicant (the foreigner):
2. A copy of Business Guest application form:
3. A covering letter from the concerned agency/applicant:
4. A copy of Passport of the guest:
5. Work permit (if applicable):
6. CV of the guest
7. A copy of valid business license (if applicable):
8. A copy of Itinerary:

Note:

The duration of the visa or permit will be for the actual duration of stay or 30 days whichever is less, and an undertaking to this effect will have to be signed by the Bhutanese applicant or his/her authorized person (legal stamp affixed).

