



DEPARTMENT OF REVENUE & CUSTOMS
Ministry of Finance, Thimphu

NOTIFICATION

Sub: Revision of Tax Deducted at Source (TDS) on Salary Income

Consequent upon increase of Personal Income Tax (PIT) rates in the 86th National Assembly session, TDS rates on monthly salary income as prescribed in annexure III of the Rules on the Income Tax Act of the Kingdom of Bhutan, 2001, has been accordingly revised as provided in the attached TDS schedule.

All concerned withholding agencies both in the Govt., private sector, and general taxpayers are requested to kindly take note of the revision and make the monthly deductions as per the revised TDS schedule. Health Contribution shall, however continue to be deducted as per the existing rates.

Please note that the Revised TDS rates shall come into force with effect from **1st March 2007**.

Director

TDS SCHEDULE FOR MONTHLY SALARY INCOME

Monthly Salary			TDS			Monthly Salary			TDS			Monthly Salary			TDS		
From	To	Deduction	From	To	Deduction	From	To	Deduction	From	To	Deduction	From	To	Deduction	From	To	Deduction
29,701	29,800	2,595	39,401	39,500	4,050	49,001	49,100	5,862	58,701	58,800	7,802						
29,801	29,900	2,610	39,501	39,600	4,065	49,101	49,200	5,882	58,801	58,900	7,822						
29,901	30,000	2,625	39,601	39,700	4,080	49,201	49,300	5,902	58,901	59,000	7,842						
30,001	30,100	2,640	39,701	39,800	4,095	49,301	49,400	5,922	59,001	59,100	7,862						
30,101	30,200	2,655	39,801	39,900	4,110	49,401	49,500	5,942	59,101	59,200	7,882						
30,201	30,300	2,670	39,901	40,000	4,125	49,501	49,600	5,962	59,201	59,300	7,902						
30,301	30,400	2,685	40,001	40,100	4,140	49,601	49,700	5,982	59,301	59,400	7,922						
30,401	30,500	2,700	40,101	40,200	4,155	49,701	49,800	6,002	59,401	59,500	7,942						
30,501	30,600	2,715	40,201	40,300	4,170	49,801	49,900	6,022	59,501	59,600	7,962						
30,601	30,700	2,730	40,301	40,400	4,185	49,901	50,000	6,042	59,601	59,700	7,982						
30,701	30,800	2,745	40,401	40,500	4,200	50,001	50,100	6,062	59,701	59,800	8,002						
30,801	30,900	2,760	40,501	40,600	4,215	50,101	50,200	6,082	59,801	59,900	8,022						
30,901	31,000	2,775	40,601	40,700	4,230	50,201	50,300	6,102	59,901	60,000	8,042						
31,001	31,100	2,790	40,701	40,800	4,245	50,301	50,400	6,122	60,001	60,100	8,062						
31,101	31,200	2,805	40,801	40,900	4,260	50,401	50,500	6,142	60,101	60,200	8,082						
31,201	31,300	2,820	40,901	41,000	4,275	50,501	50,600	6,162	60,201	60,300	8,102						
31,301	31,400	2,835	41,001	41,100	4,290	50,601	50,700	6,182	60,301	60,400	8,122						
31,401	31,500	2,850	41,101	41,200	4,305	50,701	50,800	6,202	60,401	60,500	8,142						
31,501	31,600	2,865	41,201	41,300	4,320	50,801	50,900	6,222	60,501	60,600	8,162						
31,601	31,700	2,880	41,301	41,400	4,335	50,901	51,000	6,242	60,601	60,700	8,182						
31,701	31,800	2,895	41,401	41,500	4,350	51,001	51,100	6,262	60,701	60,800	8,202						
31,801	31,900	2,910	41,501	41,600	4,365	51,101	51,200	6,282	60,801	60,900	8,222						
31,901	32,000	2,925	41,601	41,666	4,375	51,201	51,300	6,302	60,901	61,000	8,242						
32,001	32,100	2,940	41,667	41,700	4,382	51,301	51,400	6,322	61,001	61,100	8,262						
32,101	32,200	2,955	41,701	41,800	4,402	51,401	51,500	6,342	61,101	61,200	8,282						
32,201	32,300	2,970	41,801	41,900	4,422	51,501	51,600	6,362	61,201	61,300	8,302						
32,301	32,400	2,985	41,901	42,000	4,442	51,601	51,700	6,382	61,301	61,400	8,322						
32,401	32,500	3,000	42,001	42,100	4,462	51,701	51,800	6,402	61,401	61,500	8,342						
32,501	32,600	3,015	42,101	42,200	4,482	51,801	51,900	6,422	61,501	61,600	8,362						
32,601	32,700	3,030	42,201	42,300	4,502	51,901	52,000	6,442	61,601	61,700	8,382						
32,701	32,800	3,045	42,301	42,400	4,522	52,001	52,100	6,462	61,701	61,800	8,402						
32,801	32,900	3,060	42,401	42,500	4,542	52,101	52,200	6,482	61,801	61,900	8,422						
32,901	33,000	3,075	42,501	42,600	4,562	52,201	52,300	6,502	61,901	62,000	8,442						
33,001	33,100	3,090	42,601	42,700	4,582	52,301	52,400	6,522	62,001	62,100	8,462						
33,101	33,200	3,105	42,701	42,800	4,602	52,401	52,500	6,542	62,101	62,200	8,482						
33,201	33,300	3,120	42,801	42,900	4,622	52,501	52,600	6,562	62,201	62,300	8,502						
33,301	33,400	3,135	42,901	43,000	4,642	52,601	52,700	6,582	62,301	62,400	8,522						
33,401	33,500	3,150	43,001	43,100	4,662	52,701	52,800	6,602	62,401	62,500	8,542						
33,501	33,600	3,165	43,101	43,200	4,682	52,801	52,900	6,622	62,501	62,600	8,562						
33,601	33,700	3,180	43,201	43,300	4,702	52,901	53,000	6,642	62,601	62,700	8,582						
33,701	33,800	3,195	43,301	43,400	4,722	53,001	53,100	6,662	62,701	62,800	8,602						
33,801	33,900	3,210	43,401	43,500	4,742	53,101	53,200	6,682	62,801	62,900	8,622						
33,901	34,000	3,225	43,501	43,600	4,762	53,201	53,300	6,702	62,901	63,000	8,642						
34,001	34,100	3,240	43,601	43,700	4,782	53,301	53,400	6,722	63,001	63,100	8,662						
34,101	34,200	3,255	43,701	43,800	4,802	53,401	53,500	6,742	63,101	63,200	8,682						
34,201	34,300	3,270	43,801	43,900	4,822	53,501	53,600	6,762	63,201	63,300	8,702						
34,301	34,400	3,285	43,901	44,000	4,842	53,601	53,700	6,782	63,301	63,400	8,722						
34,401	34,500	3,300	44,001	44,100	4,862	53,701	53,800	6,802	63,401	63,500	8,742						
34,501	34,600	3,315	44,101	44,200	4,882	53,801	53,900	6,822	63,501	63,600	8,762						
34,601	34,700	3,330	44,201	44,300	4,902	53,901	54,000	6,842	63,601	63,700	8,782						
34,701	34,800	3,345	44,301	44,400	4,922	54,001	54,100	6,862	63,701	63,800	8,802						
34,801	34,900	3,360	44,401	44,500	4,942	54,101	54,200	6,882	63,801	63,900	8,822						
34,901	35,000	3,375	44,501	44,600	4,962	54,201	54,300	6,902	63,901	64,000	8,842						
35,001	35,100	3,390	44,601	44,700	4,982	54,301	54,400	6,922	64,001	64,100	8,862						
35,101	35,200	3,405	44,701	44,800	5,002	54,401	54,500	6,942	64,101	64,200	8,882						
35,201	35,300	3,420	44,801	44,900	5,022	54,501	54,600	6,962	64,201	64,300	8,902						
35,301	35,400	3,435	44,901	45,000	5,042	54,601	54,700	6,982	64,301	64,400	8,922						
35,401	35,500	3,450	45,001	45,100	5,062	54,701	54,800	7,002	64,401	64,500	8,942						
35,501	35,600	3,465	45,101	45,200	5,082	54,801	54,900	7,022	64,501	64,600	8,962						
35,601	35,700	3,480	45,201	45,300	5,102	54,901	55,000	7,042	64,601	64,700	8,982						
35,701	35,800	3,495	45,301	45,400	5,122	55,001	55,100	7,062	64,701	64,800	9,002						
35,801	35,900	3,510	45,401	45,500	5,142	55,101	55,200	7,082	64,801	64,900	9,022						
35,901	36,000	3,525	45,501	45,600	5,162	55,201	55,300	7,102	64,901	65,000	9,042						
36,001	36,100	3,540	45,601	45,700	5,182	55,301	55,400	7,122	65,001	65,100	9,062						
36,101	36,200	3,555	45,701	45,800	5,202	55,401	55,500	7,142	65,101	65,200	9,082						
36,201	36,300	3,570	45,801	45,900	5,222	55,501	55,600	7,162	65,201	65,300	9,102						
36,301	36,400	3,585	45,901	46,000	5,242	55,601	55,700	7,182	65,301	65,400	9,122						
36,401	36,500	3,600	46,001	46,100	5,262	55,701	55,800	7,202	65,401	65,500	9,142						
36,501	36,600	3,615	46,101	46,200	5,282	55,801	55,900	7,222	65,501	65,600	9,162						
36,601	36,700	3,630	46,201	46,300	5,302	55,901	56,000	7,242	65,601	65,700	9,182						
36,701	36,800	3,645	46,301	46,400	5,322	56,001	56,100	7,262	65,701	65,800	9,202						
36,801	36,900	3,660	46,401	46,500	5,342	56,101	56,200	7,282	65,801	65,900	9,222						
36,901	37,000	3,675	46,501	46,600	5,362	56,201	56,300	7,302	65,901	66,000	9,242						
37,001	37,100	3,690	46,601	46,700	5,382	56,301	56,400	7,322	66,001	66,100	9,262						
37,101	37,200	3,705	46,701	46,800	5,402	56,401	56,500	7,342	66,101	66,200	9,282						
37,201	37,300	3,720	46,801	46,900	5,422	56,501	56,600	7,362	66,201	66,300	9,302						
37,301	37,400	3,735	46,901	47,000	5,442	56,601	56,700	7,382	66,301	66,400	9,322						
37,401	37,500	3,750	47,001	47,100	5,462	56,701	56,800	7,402	66,401	66,500	9,342						
37,501	37,600	3,765	47,101	47,200	5,482	56,801	56,900	7,422	66,501	66,600	9,362						
37,601	37,700	3,780	47,201	47,300	5,502	56,901	57,000	7,442	66,601	66,700	9,382						
37,701	37,800	3,795	47,301	47,400	5,522	57,001	57,100	7,462	66,701	66,800	9,402						
37,801	37,900	3,810	47,401	47,500	5,542	57,101	57,200	7,482	66,801	66,900	9,422						
37,901	38,000	3,825	47,501	47,600	5,562	57,201	57,300	7,502	66,901	67,000	9,442						
38,001	38,100	3,840	47,601	47,700	5,582	57,301	57,400	7,522	67,001	67,100	9,462						
38,101	38,200	3,855	47,701	47,800	5,602	57,401	57,500	7,542	67,101	67,200	9,482						
38,201	38,300	3,870	47,801	47,900	5,622	57,501	57,600										



Monthly Salary			TDS			Monthly Salary			TDS			Monthly Salary			TDS			Monthly Salary			TDS		
From	To	Deduction	From	To	Deduction	From	To	Deduction	From	To	Deduction	From	To	Deduction	From	To	Deduction	From	To	Deduction	From	To	Deduction
68,401	68,500	9,742	78,301	78,400	11,722	88,101	88,200	13,925	98,001	98,100	16,400	107,901	108,000	18,875	117,801	117,900	21,350	127,701	127,800	23,825			
68,501	68,600	9,762	78,401	78,500	11,742	88,201	88,300	13,950	98,101	98,200	16,425	108,001	108,100	18,900	117,901	118,000	21,375	127,801	127,900	23,850			
68,601	68,700	9,782	78,501	78,600	11,762	88,301	88,400	13,975	98,201	98,300	16,450	108,101	108,200	18,925	118,001	118,100	21,400	127,901	128,000	23,875			
68,701	68,800	9,802	78,601	78,700	11,782	88,401	88,500	14,000	98,301	98,400	16,475	108,201	108,300	18,950	118,101	118,200	21,425	128,001	128,100	23,900			
68,801	68,900	9,822	78,701	78,800	11,802	88,501	88,600	14,025	98,401	98,500	16,500	108,301	108,400	18,975	118,201	118,300	21,450	128,101	128,200	23,925			
68,901	69,000	9,842	78,801	78,900	11,822	88,601	88,700	14,050	98,501	98,600	16,525	108,401	108,500	19,000	118,301	118,400	21,475	128,201	128,300	23,950			
69,001	69,100	9,862	78,901	79,000	11,842	88,701	88,800	14,075	98,601	98,700	16,550	108,501	108,600	19,025	118,401	118,500	21,500	128,301	128,400	23,975			
69,101	69,200	9,882	79,001	79,100	11,862	88,801	88,900	14,100	98,701	98,800	16,575	108,601	108,700	19,050	118,501	118,600	21,525	128,401	128,500	24,000			
69,201	69,300	9,902	79,101	79,200	11,882	88,901	89,000	14,125	98,801	98,900	16,600	108,701	108,800	19,075	118,601	118,700	21,550	128,501	128,600	24,025			
69,301	69,400	9,922	79,201	79,300	11,902	89,001	89,100	14,150	98,901	99,000	16,625	108,801	108,900	19,100	118,701	118,800	21,575	128,601	128,700	24,050			
69,401	69,500	9,942	79,301	79,400	11,922	89,101	89,200	14,175	99,001	99,100	16,650	108,901	109,000	19,125	118,801	118,900	21,600	128,701	128,800	24,075			
69,501	69,600	9,962	79,401	79,500	11,942	89,201	89,300	14,200	99,101	99,200	16,675	109,001	109,100	19,150	118,901	119,000	21,625	128,801	128,900	24,100			
69,601	69,700	9,982	79,501	79,600	11,962	89,301	89,400	14,225	99,201	99,300	16,700	109,101	109,200	19,175	119,001	119,100	21,650	128,901	129,000	24,125			
69,701	69,800	10,002	79,601	79,700	11,982	89,401	89,500	14,250	99,301	99,400	16,725	109,201	109,300	19,200	119,101	119,200	21,675	129,001	129,100	24,150			
69,801	69,900	10,022	79,701	79,800	12,002	89,501	89,600	14,275	99,401	99,500	16,750	109,301	109,400	19,225	119,201	119,300	21,700	129,101	129,200	24,175			
69,901	70,000	10,042	79,801	79,900	12,022	89,601	89,700	14,300	99,501	99,600	16,775	109,401	109,500	19,250	119,301	119,400	21,725	129,201	129,300	24,200			
70,001	70,100	10,062	79,901	80,000	12,042	89,701	89,800	14,325	99,601	99,700	16,800	109,501	109,600	19,275	119,401	119,500	21,750	129,301	129,400	24,225			
70,101	70,200	10,082	80,001	80,100	12,062	89,801	89,900	14,350	99,701	99,800	16,825	109,601	109,700	19,300	119,501	119,600	21,775	129,401	129,500	24,250			
70,201	70,300	10,102	80,101	80,200	12,082	89,901	90,000	14,375	99,801	99,900	16,850	109,701	109,800	19,325	119,601	119,700	21,800	129,501	129,600	24,275			
70,301	70,400	10,122	80,201	80,300	12,102	90,001	90,100	14,400	99,901	100,000	16,875	109,801	109,900	19,350	119,701	119,800	21,825	129,601	129,700	24,300			
70,401	70,500	10,142	80,301	80,400	12,122	90,101	90,200	14,425	100,001	100,100	16,900	109,901	110,000	19,375	119,801	119,900	21,850	129,701	129,800	24,325			
70,501	70,600	10,162	80,401	80,500	12,142	90,201	90,300	14,450	100,101	100,200	16,925	110,001	110,100	19,400	119,901	120,000	21,875	129,801	129,900	24,350			
70,601	70,700	10,182	80,501	80,600	12,162	90,301	90,400	14,475	100,201	100,300	16,950	110,101	110,200	19,425	120,001	120,100	21,900	129,901	130,000	24,375			
70,701	70,800	10,202	80,601	80,700	12,182	90,401	90,500	14,500	100,301	100,400	16,975	110,201	110,300	19,450	120,101	120,200	21,925	130,001	130,100	24,400			
70,801	70,900	10,222	80,701	80,800	12,202	90,501	90,600	14,525	100,401	100,500	17,000	110,301	110,400	19,475	120,201	120,300	21,950	130,101	130,200	24,425			
70,901	71,000	10,242	80,801	80,900	12,222	90,601	90,700	14,550	100,501	100,600	17,025	110,401	110,500	19,500	120,301	120,400	21,975	130,201	130,300	24,450			
71,001	71,100	10,262	80,901	81,000	12,242	90,701	90,800	14,575	100,601	100,700	17,050	110,501	110,600	19,525	120,401	120,500	22,000	130,301	130,400	24,475			
71,101	71,200	10,282	81,001	81,100	12,262	90,801	90,900	14,600	100,701	100,800	17,075	110,601	110,700	19,550	120,501	120,600	22,025	130,401	130,500	24,500			
71,201	71,300	10,302	81,101	81,200	12,282	90,901	91,000	14,625	100,801	100,900	17,100	110,701	110,800	19,575	120,601	120,700	22,050	130,501	130,600	24,525			
71,301	71,400	10,322	81,201	81,300	12,302	91,001	91,100	14,650	100,901	101,000	17,125	110,801	110,900	19,600	120,701	120,800	22,075	130,601	130,700	24,550			
71,401	71,500	10,342	81,301	81,400	12,322	91,101	91,200	14,675	101,001	101,100	17,150	110,901	111,000	19,625	120,801	120,900	22,100	130,701	130,800	24,575			
71,501	71,600	10,362	81,401	81,500	12,342	91,201	91,300	14,700	101,101	101,200	17,175	111,001	111,100	19,650	120,901	121,000	22,125	130,801	130,900	24,600			
71,601	71,700	10,382	81,501	81,600	12,362	91,301	91,400	14,725	101,201	101,300	17,200	111,101	111,200	19,675	121,001	121,100	22,150	130,901	131,000	24,625			
71,701	71,800	10,402	81,601	81,700	12,382	91,401	91,500	14,750	101,301	101,400	17,225	111,201	111,300	19,700	121,101	121,200	22,175	131,001	131,100	24,650			
71,801	71,900	10,422	81,701	81,800	12,402	91,501	91,600	14,775	101,401	101,500	17,250	111,301	111,400	19,725	121,201	121,300	22,200	131,101	131,200	24,675			
71,901	72,000	10,442	81,801	81,900	12,422	91,601	91,700	14,800	101,501	101,600	17,275	111,401	111,500	19,750	121,301	121,400	22,225	131,201	131,300	24,700			
72,001	72,100	10,462	81,901	82,000	12,442	91,701	91,800	14,825	101,601	101,700	17,300	111,501	111,600	19,775	121,401	121,500	22,250	131,301	131,400	24,725			
72,101	72,200	10,482	82,001	82,100	12,462	91,801	91,900	14,850	101,701	101,800	17,325	111,601	111,700	19,800	121,501	121,600	22,275	131,401	131,500	24,750			
72,201	72,300	10,502	82,101	82,200	12,482	91,901	92,000	14,875	101,801	101,900	17,350	111,701	111,800	19,825	121,601	121,700	22,300	131,501	131,600	24,775			
72,301	72,400	10,522	82,201	82,300	12,502	92,001	92,100	14,900	101,901	102,000	17,375	111,801	111,900	19,850	121,701	121,800	22,325	131,601	131,700	24,800			
72,401	72,500	10,542	82,301	82,400	12,522	92,101	92,200	14,925	102,001	102,100	17,400	111,901	112,000	19,875	121,801	121,900	22,350	131,701	131,800	24,825			
72,501	72,600	10,562	82,401	82,500	12,542	92,201	92,300	14,950	102,101	102,200	17,425	112,001	112,100	19,900	121,901	122,000	22,375	131,801	131,900	24,850			
72,601	72,700	10,582	82,501	82,600	12,562	92,301	92,400	14,975	102,201	102,300	17,450	112,101	112,200	19,925	122,001	122,100	22,400	131,901	132,000	24,875			
72,701	72,800	10,602	82,601	82,700	12,582	92,401	92,500	15,000	102,301	102,400	17,475	112,201	112,300	19,950	122,101	122,200	22,425	132,001	132,100	24,900			
72,801	72,900	10,622	82,701	82,800	12,602	92,501	92,600	15,025	102,401	102,500	17,500	112,301	112,400	19,975	122,201	122,300	22,450	132,101	132,200	24,925			
72,901	73,000	10,642	82,801	82,900	12,622	92,601	92,700	15,050	102,501	102,600	17,525	112,401	112,500	20,000	122,301	122,400	22,475	132,201	132,300	24,950			
73,001	73,100	10,662	82,901	83,000	12,642	92,701	92,800	15,075	102,601	102,700	17,550	112,501	112										