



DRC/RAAD/PT(7)/2024/1977

13<sup>th</sup> April 2024  
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## NOTIFICATION ON PROPERTY TAX

The Department of Revenue and Customs (DRC) would like to notify the property owners on the following:

### 1. Joint Ownership

- Joint owners of Land/Building/Flats, who do not have issues with the ownership shares reflected in the Property Tax System, may proceed to pay tax online using the payment platform at <https://pts.drc.gov.bt>.
- Joint owners of land/buildings/flats, who wish to pay their own portion of the property tax, but whose Proportionate Land Rights are not reflected in the Thram, are requested to update the thram/flat details by visiting the respective Land Sector offices and then accordingly pay the tax online using the payment platform at <https://pts.drc.gov.bt>.
- Joint owners are further requested to cross check their building/unit details before proceeding to pay their taxes as some of the information might not be fully updated.

### 2. Pending Thrams

- The Property Tax System currently do not have the data for the tax payment of pending thrams (due to Dispute, Absentee, Excess, Deficit, Tibetan Thrams, Incomplete Kappa, NCRP and NSC pending etc). However, an interim measure to collect taxes on such property is currently being worked upon. The affected owners of pending Thrams will be notified as soon as the online payment option becomes available.

### 3. Tax payment for properties in the name of deceased

- The properties in the name of the deceased should be transferred to the heir(s) by following due process as per the Inheritance Act.**
- Paying for a Deceased with CID Number:** If the property is still registered in the name of the deceased who has a CID number, the heir can pay tax using the 'pay for others' option.
- Paying for a Deceased without CID Number:** If the deceased person does not have a CID number, the thram may be updated by producing a court order as per the inheritance act.
- From subsequent years onwards the heir/s are advised to update the thrams of the deceased as per the Inheritance Act.



**5. Vacant land Tax**

- a. 15% of the land tax amount is levied as Vacant Land Tax in specified areas and Precincts where urban amenities like road access, electricity, drinking water and sewerage services have been provided by the Government.
- b. Notwithstanding the above, the property owners may claim for refund of vacant land tax paid if urban amenities are not available or if the land development is under process. However, the taxpayers claim must be endorsed by the concerned Thromde/Municipal Office.

(Sonam Jamtsho)  
Director General

# Notification on Joint Ownership