

**RESOLUTION ADOPTED IN THE 14TH SESSION OF THE NATIONAL ASSEMBLY OF  
BHUTAN ON THE 13TH OF THE 4TH MONTH OF THE IRON MOUSE YEAR**

1. MATTER RELATING TO MONASTIC SCHOOL

In the past newly admitted monks were not exposed to the monastic disciplines and Buddhist philosophy. Henceforth, it was decided to open an Institute for the monastic education of the newly admitted monks.

2. MATTER RELATING TO POPULATION CENSUS

In order to undertake the population census and to compile the previous census it was decided to send a team of delegates consisting of 2 people's representatives along with a government Chamberlain from Eastern Bhutan to Western region, and 2 representatives from Western Bhutan along with a government Chamberlain to the Eastern region.

3. MATTER RELATING TO ACCEPTANCE OF TAX IN THE FORM OF CLOTH (ZONG)  
FROM TASHIGANG

The representatives of Tashigang district proposed that tax in the form of cloth (Chazong) should be accepted by the government. However, it was decided to accept only Marzong and not Chazong.

4. MATTER RELATING TO SALARY

Some of the members of the Assembly proposed to pay salaries to the government officials in the form of rations, which was not accepted by the Assembly.

5. MATTER RELATING TO LABOUR ABSENTEES AND WAGES THEREOF

It was decided that 300 labourers who absented themselves from working on the road of Pasakha would be required to work on wages for four months at the rate of Nu. 2/- per day. 200 labourers required for road alignment of Samdrupjongkhar would be supplied by the people from Eastern Bhutan, and in addition to this, the supply of 2,500 labourers required during winter for the construction of the roads would also be made available from the eastern region.

6. MATTER RELATING TO BRIDGE TOLL TAX

The two guards posted at Tshimalakha and Chimakothi, who were earlier paid from the earnings of the Bridge toll taxes, would now be paid by the Penlop of Chapcha, as the guards at Chukha Bridge had been withdrawn.

7. MATTER RELATING TO HUSKING OF RICE REQUIRED FOR THE ARMY HEADQUARTERS

It was pointed out that a rice husking machine was purchased by Thapdep Tshering and another was given by the Chief Secretary. However, the same could not be installed that year and the turn for husking the rice fell on the people of Shah (Wangdiphodrang). Further another rice husking machine would be given by the Dungpa of Ha. Once the above three machines were installed, only 4 people would be supplied from Shah as winnowers in lieu of their Dudom.

8. MATTER RELATING TO THE TAXATION OF DAGANA

The people of Dagana carried paper and rice to Punakha and Thimphu for religious offerings by way of tax. This practice should remain in force instead of introducing a cash payment system.

However, since the people of Dagana had now been exempted from supplying salt and from paying entitlements to the mask dancers, taxes would be levied in cash in Dagana from this year onwards.

9. MATTER RELATING TO REQUIREMENT OF SHINGLES FOR TONGSA DZONG

The roofing of Tongsa Dzong with shingles was decided to be undertaken from this year, and a representative of His Majesty would be sent to Tongsa to supervise the work. The remaining shingles to be used for repairs would be kept with the Dzongdag of Tongsa. The Dzongdag would be required to keep the accounts of the shingles used for repairs for three consecutive years. Thereafter, the exact quantity for shingles required of roofing the Dzong would be determined by the Assembly.

10. MATTER RELATING TO EXEMPTION OF TAXES ON INDIVIDUAL HOUSE TAX PAYABLE BY THE GOVERNMENT EMPLOYEES.

It was proposed that a tax be levied on houses owned by Government employees irrespective of their location. His Majesty was pleased to command that the Government should provide accommodation to all government employees, thereby eliminating the need for imposing taxes on houses owned by Government employees. The members clarified that they had brought up the matter as they had not clearly understood it. However, they all agreed to comply with His Majesty's command.

11. PART II

1. Tax on wet land (Chushing or paddy field)

It was decided to levy a sum of Nu. 6/- for class 1, Nu. 5 /- for class II, and Nu. 4/- for class III per langdos.

2. Tax on dry land

- i) Nu. 4/- per langdo of maize and millet field.
- ii) a. Nu. 2/- per langdo of wheat field at high altitudes.  
b. Nu. 3/- per langdo of wheat field at low altitudes.

3. Tax on shifting cultivation land

Cheltrum 0.75/- per langdo.

4. Tax on kitchen garden

Nu. 1/- per langdo.

5. Tax on domestic animals

It was decided not to levy tax on calves and colts of less than three years. However, taxes would be levied on them as follows as soon as they attained the age of three years :

- 1. Nu. 3/- per Jatsha, Jatsham and Mule.
- 2. Nu. 2/- per male Horse, Mare, Donkey, Yanku, Yangum, Thabum, Oxen and Bajo.
- 3. Nu. 2.50 per yak.

It was decided to exempt the following from tax.

1. Mithuns/Male Donkeys.
2. To prevent the spread of low-quality cattle, all male cattle within the country, including horses, must be castrated. It was decided to levy a sum of Nu. 0.25 per goat and sheep which were more than one year old.

6. Tax on House

The Houses would be categorized into three classes and taxes would be levied as given below:

Class I	- Nu. 21/-
Class II	- Nu. 14/-
Class III	- Nu. 7/-

7. Tax on Machine

1. Traditional stone grinder powered by water and operated throughout the year Nu. 20/- per year.
2. Traditional stone grinder powered by water and operated either in summer or winter - Nu. 10/- per year.
3. Rice mill powered by water - Nu. 60/-per year

8. The following were exempted from tax

1. Two riding horses each owned by the 4 Lopens, and Umze, Central Monk Body, and one each by Neten, Umze and Kudung of the district Monk Body, Kudung of the Central Monk Body and Rabdeys.
2. Upto 6 riding horses for red Scarf Officers.
3. Upto 3 riding horses for Junior Officers.
4. One horse owned by a army, lopen or a gup.

5. The domestic animals of the officers kept with them would be exempted from tax, while taxes would be levied on the rest.
6. Kitchen garden belonging to government employees.
7. House of any type belonging to government employees.

### PART III

If any member of the Assembly was found to have collected money from the public irregularly while coming to attend the Assembly, he/she would have to return it immediately. Further, TA/DA paid by the government would also have to be refunded and the guilty member would be penalized with 3-6 months imprisonment.

### PART IV

#### Charge for husking of rice

1. One pathi (de) of rice would be charged for crude husking of 40 pathis of rice, whereas 2 pathis of rice would be charged for fine husking of 40 pathis of rice.
2. Only one pathi of flour would be charged for grinding 20 pathis of grains.
3. Exemption of Taxes on horses owned by government employees.

As resolved earlier, upto 6 horses owned by Red Scarf Officers and 3 horses owned by junior officers would be exempted from taxation. Whether the same would apply for other government employees or not would be determined by His Majesty, and a Royal Kasho would be issued to that effect.

#### 4. Investigation on National Assembly Member

It was understood that two of the chimis from Kurteo collected money from the public for their personal use, and also that they omitted labourers from the conscript labour force (Dudom). Therefore, it was decided to investigate the matter.

## PART V

1. List of requirement of rice husking machines for different Dzongkhags which was put up to the Assembly.

1. Thimphu district - 1
2. Paro district - 1
3. Punakha district - 1
4. Gasa district - 1
5. Dagana district - 1
6. Lhuntshi district - 1
7. Mongar district - 1
8. Tongsa district - 1

2. Matter relating to the amendment of the existing law.

With reference to the confusion relating to the donation of land to monasteries as per section (ka) 7-4 of the law was clarified that the persons donating land would require to pay taxes on the same during their own life-time, but that their children and descendants would be exempted from taxation on the donated land.

## PART VI

Details of excess grain purchased by the various Dzongkhags

Sl. No.	Name of district	Location of granery	Name of receiver
1.	Paro Dzongkhag	Paro Dzongkhag	1. Ex-Gup Serdog 2. Ex-Gup Changtu
2.	Thimphu Dzongkhag	(a) Thimphu1. Dzong	1. Thinley Zangmo 2. Tewang Gup Penjor.

- (b) Chapcha 1. Tandin Zeko  
2. Phub Sithey

3. Wangdi (a) Inside 1. Naley Pema  
phodrang Dzong 2. Phub Dhendup  
(Gasey Gup).

- (b) at Gangtey 1. Gup Rinzin of Shah.  
2. Gup Gyaltshen  
of Shah.

4. Punakha Inside Dzong 1. Gup Namgye  
Dzongkhag 2. Shegnap  
Wangchuk.

#### PART VII

It was decided to pay the following rates for grain to be purchased by the government.

1. In Paro district Nu.1/- per 3 pathis of paddy and 2 pathis of Wheat/Barley.
2. In Thimphu district Nu.1/- per 3 pathis of paddy and 2 pathis of wheat and 3 pathis of maize (Chapcha).
3. In Wangdi district Nu. 1/- per 4 pathis of paddy and 2 pathis of wheat and Barley.
4. In Punakha district Nu. 1/- per 4 pathis of rice, 2 pathis of Barley & Wheat and 3 pathis of maize.

#### PART VIII

List of visitors during the 14th session of the National Assembly of Bhutan.

1. Phase - I

The following visitors would come on 16th May from Phuntsholing.

1. Political Officer
2. Under Secretary of Delhi
3. 5 members from the Parliament of India led by Dr. Ram Sabha Singh.
4. Mr. Ramesh Rao, Team leader of above delegation.

2. Phase II

1. One Britisher
2. Two Americans
3. Five Indians

(They will be escorted by Dasho Lampey).

- Remarks :
1. Visitors in Phase I would travel from Paro to Dechholing and Wangdi for sight-seeing.
  2. Visitors in Phase II would return home from Paro.

#### PART IX

The following facts may be noted and kept in mind while answering queries made by the visitors.

1. Area of the country was 18,000 sq miles.
2. Population : over 7 lakhs of which 1/4 consisted of Southern Bhutanese.
3. The term BSC was unknown within Bhutan and must have been promulgated by outsiders.
4. There were 16 health clinics of which five had been upgraded to hospitals. Medicines were distributed free of cost, and there was a proposal to open more dispensaries, which had not yet been implemented owing to the shortage of doctors.



5. There were 72 schools in the country. About 200 students had been sent to India for further studies. Some of their expenses were borne by the Government of India and the rest by Bhutan.
6. There were 2500 soldiers, who were trained for six months to nine months. More new recruits were undergoing training.
7. Bhutan had posted border security guards at every Bhutan - Tibet border.
8. All members could explain about the food habits, grains produced and the handicrafts made and sold as they were fully familiar with these.

#### Members of the Cabinet

1. Dorji Lopen
2. Prime Minister
3. Chief Secretary
4. Zimpon Nam - Jagar
5. Zeoda
6. Pungnyer Tshering
7. Dzungpon of Mongar
8. Dzungpon of Lhuntshi

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