

**RESOLUTIONS ADOPTED DURING THE 16TH SESSION OF NATIONAL ASSEMBLY  
OF BHUTAN HELD ON THE 27TH DAY OF THE IRON OX YEAR CORRESPONDING  
TO THE 9TH JULY, 1961**

1. MATTER RELATING TO THE APPOINTMENT OF GOVERNMENT OFFICIALS

It was resolved that henceforth a Dzongdag and a Nyerchen (red scarf officers) would be appointed in each Dzongkhag. The Dzongdag would be responsible for judicial matters, public affairs, protocol duties and mobilization of labourers, whereas the Nyerchen would be responsible for the collection of revenue and maintenance of expenditure within the Dzongkhag.

2. MATTER RELATING TO FORMING OF ACCOUNTS COMMITTEE

In pursuance of the earlier decision of forming a committee of accounts and audit, it was decided that the committee would comprise of one representative of His Majesty the King and one representative each from the cabinet, Public and the Monk Body, all nominated by His Majesty. The committee would be responsible for the proper maintenance of revenue and government properties. The prior written assent of His Majesty would be necessary for any government expenditure, which would be executed jointly by the 4 committee members. Annual accounts should be submitted to His Majesty the King. The budget estimate of expenditure for different Dzongkhags would be determined by His Majesty the King.

3. MATTER RELATING TO TAXES IN KIND

The collection of meat and butter etc., from the public as shiftsugpa by the newly appointed officers at various Dzongkhags was decided to be discontinued forthwith.

4. MATTER RELATING TO MONASTERIES/TEMPLES

The important temples and monasteries would be taken over by the government and the existing offerings made by the government to the Temples and Monasteries which were not taken over by the government would be discontinued. His Majesty the King commanded that it would not be possible for the government to take over all important Temples and Monasteries, as the government's expenditure exceeded its revenue earning.

As such, only the most important and specified Temples and Monasteries would be taken over by the government at the discretion of His Majesty the King. A circular in connection with this matter had already been issued by the National Assembly to all the Dzongkhags. Similarly, a Kasho from His Majesty would be issued later.

5. MATTER RELATING TO DUDOM

The conscripted labour force of Merak-sakten under Tashigang district would be engaged at high altitude work, and as such no soldier would be recruited from the area for a period of 3 years.

6. MATTER RELATING TO APPOINTMENT OF ZIMPON

The system of recruiting Zimpon (Attendants) from Sha, Wang and Punakha was abolished. Regarding the supply of firewood from Sha and Punakha, it was decided to supply the actual requirement for the Dzong with an additional 100 loads to the Nyerchen. However, the payment of rice collected in lieu of firewood was decided to be discontinued forthwith. Further, the firewood from Tshochen would be supplied by the conscripted labour force whereas the residents of Sha and Punakha would equally share the supply of rice in lieu of firewood as per the customary practice. The districts of Lingshi, Gasa, Tongsa, Jakar, Lhunsi, Shemgang, Mongar and Dagana would be required to supply only firewood, while other related taxes would be exempted.

7. MATTER RELATING TO TAXES

In view of the fact that the people had refused to pay the prescribed taxes in kind, it was decided that they could pay the taxes in other items (kamtcha) in lieu of the prescribed government taxes. However, the items would be taken at par with the prevailing market rate.

8. MATTER RELATING TO TAXES

As regards the imposition of taxes on orchards, His Majesty was pleased to command the annulment of the same for the time being.

9. MATTER RELATING TO ARMY HEADQUARTERS

It was decided that those injured or sick during the construction of Army Headquarters at Wangdiphodrang would not be treated as absent, but that they would be treated in a similar manner as done during the construction of road at Pasakha.

10. MATTER RELATING TO TAXES ON LAND

No tax would be levied on Sokshing and trees located in and around the vicinity in keeping with the government's forest conservation policy.

11. MATTER RELATING TO TAXATION

(a) In case the various taxes such as cash, grains, meat and butter were not paid within the specified time or shortage found thereof, interest would be charged on the actual amount of tax for the consecutive Earth Hog and Iron Mouse Years. In case of failure to pay the above principal and the interest, defaulters would be required to work as labourers equivalent to the amount due, which would be calculated at cheltrum 50 per day. The cost of the outstanding meat and butter would also be calculated in cash as per the existing rates.

(b) From this year onwards the taxes were required to be cleared by any means. However, in case of failure to clear the outstanding dues the property of the individual would be auctioned and the value realized thereof would be adjusted against the outstanding dues.

However, if a defaulter was found unable to clear the dues owing to unavoidable circumstances, the matter would be investigated by the concerned Thrimpons. If the reasons for default submitted were found to be authentic, half or the whole amount may be written off depending on the nature of the case, with the consent of His Majesty the King.

(c) It was resolved that henceforth all taxes would be collected within the fiscal year and the same deposited with the government at the latest by the 30th of the 12th month of each year, failing which the matter would be dealt with in accordance with the above procedure.

12. MATTER RELATING TO ABANDONED AND UNCULTIVATED LAND

Any abandoned land (chatong) or uncultivated land including pasture land would be confiscated by the government and tax levied on these would be written off. However, any one interested in cultivating these would be considered on production of permits from the respective Dzongdags. They would be required to pay three out of every twenty des of produce to the government. If, owing to exigency, the government required public land for developmental activities, no tax would be imposed on the same. Likewise the land at Jarok and Gangtey thanka under Wangdiphodrang district occupied and used by the army would be exempted from the tax usually payable by the public.

13. MATTER RELATING TO TAXATION IN KIND

It was found that the collection of various taxes in the form of butter i.e. Yarmar, Ginmar, Temar, Tshongjur, Bandakho-dup, Togmar, Selbom, Marphu, Tshmar etc., irrespective of whether the concerned people owned cattle or not, had created disparities among the tax payers, and as such it was decided to discontinue the practice. In this context, the following resolutions were passed.

- No tax would be imposed on those people who did not own cattle and on cattle belonging to the government.
- The rest of the cattle, even those belonging to His Majesty, would be enlisted for taxation after conducting the necessary cattle census.
- Cows above three years of age would be taxed at 3 'sangs' per Jatsham, while other categories of cows and demo would be taxed at 2 sangs per Jatsham.
- As the previous system of collecting tax in the form of meat was abolished, it was decided to levy a sum of Nu.3/- per Jatsha and Yak and of Nu. 2/- per other category of Bulls.

His Majesty was pleased to command that henceforth the supply of cattle and hogs for meat to the officials of the Dzong and Monk Body would be abolished. Since the meat was required by the Monks for liturgic purposes, it was decided that the monk bodies in different places would be allowed to rear cattle in the following manner.

- Central Monk Body - 540 cattle and 350 yaks.
- Rabdeys of Paro, Wangdiphodrang and Tongsa
- 150 cattle each and 100 yaks each.
- Rabdeys of Tashigang, Daga, Lhuntshi - a total of 100 cattle including yaks.

No cattle tax would be levied on the above. However, in the event that it was discovered that any Monk Body was keeping cattle belonging to the public to fulfil the above required numbers, the same would be confiscated by the government.

#### 14. MATTER RELATING TO GRINDING MILLS

Regarding the traditional grinding mill and the husking machine, it was decided to levy a sum of Nu. 20/- per traditional grinding mill operating in all seasons, Nu. 10/- for operating during summer only and Nu.60/- for rice husking machine.

#### 15. MATTER RELATING TO HOUSEHOLD TAX

In order to impose tax on households they were classified into three categories, on which taxes were to be levied in the following manner.

Class I	-	Nu. 21/-
Class II	-	Nu. 14/-
Class III	-	Nu. 7/-
Class IV	-	Nu. 3/-

Further, it was decided that the people living in huts with minor children and in wretched conditions would be classified as Class IV after a personal appraisal by the respective Thrimpon and Gup.

#### 16. MATTER RELATING TO GRAZING LAND

It was pointed out in the Assembly that there were instances of grazing land being unusable because of inaccessible terrain. Therefore, it was decided to survey the

accessible and inaccessible grazing lands and levy a tax of 0.6 ch. per acre on the accessible ones.

17 MATTER RELATING TO REDUCTION OF TAXES

The representatives of Kheng and Bumthang appealed to the Assembly that the previous tax of Nu.0.75 ch. per langdo of Pangshing be reduced. It was then resolved that a sum of Nu.0.75 ch. would be levied on one langdo of Pangshing land at lower altitudes and a sum of Nu. 0.50 ch. at higher altitudes.

18. MATTER RELATING TO THE SUPPLY OF CHILLY SEEDLINGS

Previously the residents of Punakha district were required to supply 5 bunches and the poorer residents 2 1/2 bunches of chilly seedlings to the Dzong. However, in actual practice the supply was made in the form of chilly (10 des of chillies by the wealthier residents and 3 des by the poorer). It was decided that henceforth only seedlings and not real chillies would be collected. The residents were required to supply these without fail on the 5th month of every year.

19. MATTER RELATING TO THE FIXATION OF RATES

It was decided that the government would purchase grains from the public at a uniform rate as follows :-

Sl.No.   Dzongkhag   Quantity of grains per Ngultrum

- |    |         |   |
|----|---------|---|
| 1. | Ha      | a. Two 'des' of Wheat/Barley<br>b. Three 'des' of Maize<br>c. Three 'des' of Buckwheat<br>(Jomgarey). |
| 2. | Paro    | a. Two 'des' of Paddy<br>b. Two 'des' of Wheat/Barley<br>c. Three 'des' of Buckwheat.                 |
| 3. | Thimphu | a. Two 'des' of Paddy   |

- b. Two 'des' of Wheat/Barley  
c. Three 'des' of Maize  
in Chapcha d. Three 'des' of Buckwheat.
4. Wangdi-Phodrang
    - a. Three 'des' of Paddy
    - b. Two 'des' of Wheat/Barley
    - c. Three 'des' of Maize
    - d. Three 'des' of Buckwheat.
  5. Punakha
    - a. Three 'des' of Paddy
    - b. Two 'des' of Wheat/Barley
    - c. Three 'des' of Buckwheat.
  6. Dagana
    - a. Three 'des' of Paddy
    - b. Two 'des' of Wheat/Barley
    - c. Three 'des' of Buckwheat.
  7. Tongsa
    - a. Three 'des' of Paddy
    - b. Two 'des' of Wheat/Barley
    - c. Three 'des' of Maize
    - d. Three 'des' of Buckwheat.
  8. Shemgang
    - a. Three 'des' of Paddy
    - b. Two 'des' of Wheat/Barley
    - c. Three 'des' of Maize.
  9. Jakar
    - a. Two 'des' of Wheat/Barley
    - b. Three 'des' of Buckwheat.
  10. Lhuntshi
    - a. Three 'des' of Paddy
    - b. Two 'des' of Wheat/Barley
    - c. Three 'des' of Maize
    - d. Three 'des' of Buckwheat.
  11. Tashigang
    - a. Three 'des' of Paddy
    - b. Two 'des' of Wheat/Barley
    - c. Three 'des' of Maize.

- 12. Mongar
  - a. Three 'des' of Paddy
  - b. Two 'des' of Wheat/Barley
  - c. Three 'des' of Maize.

20. MATTER RELATING TO THE DEPUTATION OF MONKS TO TAKTSANG

It was decided that the practice of deputing 23 monks of Tshenyipa from the Central Monk Body to Taktsang for the purpose of conducting liturgic performances would be discontinued, and that the required monks would be deputed from Paro Rabdey. The landed property and cattle of the Tshengipa would be taken care of by the Lama of the Taktsang Monastery, who would also be responsible for expenses incurred for ritual and other purposes. The Lama would be appointed by the Central Monk Body. Similarly, the practice of deputing 23 monks to Wangdiphodrang in the 2nd and eleventh months and 45 monks in the 1st month from the Central Monk Body would also be stopped and the required liturgic performances would be carried out by the Wangdiphodrang Rabdey.

21. MATTER RELATING TO ROAD CONSTRUCTION AND MOBILIZATION OF LABOURERS.

- (1) Whoever failed to report to work in time would be penalized accordingly. A labourer who was not replaced by his substitute as per the labour force system and found absent from the day of his end-of-term would not be penalized while working for his substitute. However, the labourers who could not report in time for replacement as substitutes would be made to work one day more for every 2 days absent.

Those who could not report in time owing to sudden unavoidable circumstances like illness, death in the family etc. would be exempted from the penalties provided they produced satisfactory explanation and certificate from their respective gups and chimis.

- (2) It was decided that the absentees of the present and past years would be made to work at the road construction site for a period equal to the number of days absent, upto the 20th of the 8th months of the current year.



- (3) In case the services of a labourer was required for some urgent work after his prescribed term was over, he would be detained for 2 weeks, for which a certificate would be issued, and the number of extra days for which he worked would be accounted in the coming year.
- (4) Road construction work by the Southern Bhutanese would begin by 1st November and end by 11th May every year. Labourers in other districts would begin work by 1st September and end by 30th March every year.
- (5) In case of the death of labourers at the construction site, they would be compensated by the government. It would be the responsibility of the concerned labour officer to reach the injured or sick labourers to the nearest hospital. Labourers who, instead of availing of the government's medical facilities, chose to go home would not be compensated by the government. A compensation of Nu. 2,000 would be paid to the bereaved family of a labourer killed in duty. Labourers dying from illness would be dealt with in accordance to the previous rules.
- (6) In order to supply essential commodities to the labourers, the government would set up shops at appropriate places. In addition, some members of the public would also be permitted to set up shops in collaboration with the Government after the payment of the requisite taxes.
- (7) 200 labourers would be trained as masons and carpenters for the second phase of motor road construction from Samdrupjongkhar. These labourers would be provided by the localities of Dechecheling, Shingkhauri, Rimpangla and Kangpara/Gomdar.
- (8) A turn wise labour force system was introduced for the purpose of meeting the labour requirements for miscellaneous work in Dzongs, and for the maintenance of mule tracks and water canals.

The labour force would comprise of persons below the age of 15 and between the ages of 56 and 60. However, the diseased and handicapped would be exempted.

- (9) The members of the Assembly re-iterated that development activities had considerably increased from the current year. In order to meet the requirement of

labourers, people in the age group of 17-55 were enlisted in the conscripted labour force (Dudom). The labour force system was specifically formed for the purpose of development activities, and those in it would not be made to work in other miscellaneous works in the Dzong. Under the system two out of every 6 people were required to be present for work.

In order to safeguard the security of the nation and promote its socio-economic development, it was felt necessary to develop economic infrastructure, like modern methods of farming, preservation of forests, basic health care, etc. To undertake the above it was imperative that the people worked hand in hand with the government in a spirit of dedication and service, while continuing to maintain the sanctity of the kingdom's religious traditions.

- (10) A Gup or a Chimi from a locality where the government realized taxes in the form of cash would be entitled to three persons enlisted in the conscripted labour force for his personal use, whereas a Gup or a Chimi from a locality where tax in cash was not realized would be entitled to four. However, these 3 or 4 persons would have to be from his own household and not from another's.
- (11) Those refusing to report to work under the conscripted labour force would be brought to work under Police escort. It was decided to pay T.A. to the police in such cases from the amount being kept with the labour officer as Labourers Welfare Fund.
- (12) A total of six labourers including himself would be entitled to the public shop-keeper as before.
- (13) It was decided that henceforth no carpenters would be kept permanently in the Dzongs for the purpose of renovation. Dzong repairs, when necessary, would be carried out during the annual repairing schedule.
- (14) In case a carpenter or a mason employed by the government was paid at the prevailing rate, he would be entitled to only two persons from the conscripted labour force, whereas if he was paid more than the prevailing rate, only he himself would be exempted from the conscripted labour force.

- (15) A conscripted labour force system was formed of persons in the age group 15-16 and 56-60 for the purpose of husking rice in Dzongs. However, the respective Gups and Chimis were required to classify the three categories of this labour force according to their ability.

Miscellaneous : From the conscripted labour force for road construction, 1,000 labourers were to be sent to Punakha for river bank works. People owning horses would have to bear the responsibility of transporting government materials.

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