

The following articles are exempt from duty:

(a) Personal effects and articles for day to day use by the visitor?
(b) 1 litre of alcohol (spirits or wine)?
(c) 200 cigarettes, on payment of import duty of 200%?
(d) Instruments, apparatus or appliances for professional use?
(e) Photographic equipment, video cameras and other electronic goods for personal use

You have to complete the passenger declaration form on your arrival before checking out. The articles mentioned under (d) & (e) must be declared on the declaration form. If any such items are disposed of in Bhutan by sale or gift, they are liable for customs duty.

On departure, visitors are required to surrender their forms to the Customs authorities.

Import/export restrictions of the following goods is strictly prohibited:?
(a) Arms, ammunitions and explosives?
(b) All narcotics and drugs except medically prescribed drugs

(c) Wildlife products, especially those of endangered species ?

(d) Antiques

Imports of plants, soils etc. are subject to quarantine regulations. These items must be cleared on arrival. Visitors are advised to be cautious in purchasing old and used items, especially of religious or cultural significance, as such items may not be exported without a clearance certificate.