



**Standard Operating Procedure for Management of
Sustainable Development Fee (SDF) waiver for upto 24
hours for tourists visiting the border towns of Samtse,
Phuentsholing, Gelephu and SamdrupJongkhar**

Department of Immigration, Ministry of Home Affairs
Department of Tourism, Ministry of Industry, Commerce and Employment

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RATIONALE

The Royal Government of Bhutan vide Public Notifications; S-20/2023/385 and S20/2023/387 dated March 30, 2023 has approved the waiver of Sustainable Development Fee (SDF) for casual visitors including tourists of all nationalities for visits upto 24 hours in the border towns of Samtse, Phuentsholing, Gelephu and SamdrupJongkhar as long as they do not travel beyond the designated zone of the border towns. The SDF waiver has been approved for a period of one year with effect from 14 April 2023.

The SOP was initially valid until 13 April 2025. Upon its expiry, the validity of the SOP was further extended through Letter No. MoICE/SECR-10/2025-2026/694. Accordingly, the SOP shall remain in force until further notice. In the context of the above decision, the Department of Immigration (DoI), Ministry of Home Affairs, and the Department of Tourism (DoT), Ministry of Industry, Commerce and Employment adopts this SOP to provide the operation guideline for the management of SDF waiver for casual visitors including tourists of all nationalities for upto 24 hours visiting the border towns of Samtse, Phuentsholing, Gelephu and SamdrupJongkhar.

This SOP shall remain valid until further notice.

TITLE

1. This SOP shall be called “Standard Operating Procedure for the management of Sustainable Development Fee (SDF) waiver for upto 24 hours for tourists visiting the border towns of Samtse, Phuentsholing, Gelephu and SamdrupJongkhar”.

COMMENCEMENT

2. This SOP shall come into effect from 13 April 2024.

IMPLEMENTING AGENCIES

3. The implementing agencies for SOP shall be:
 - (i) Department of Immigration, Ministry of Home Affairs
 - (ii) Department of Tourism, Ministry of Industry, Commerce and Employment

PROCESS TO AVAIL THE SDF WAIVER

4. Casual visitors shall not be required to pay the SDF if they:
 - (i) Exit Bhutan within 24 hours of entry; and
 - (ii) Do not travel beyond the designated zone of the border towns
5. Tourists who have processed e-Visa or e-Permit in advance shall be eligible for refund of 1 night’s SDF if they spend a night in a hotel in the southern border towns of Bhutan either during entry or exit.

- (i) The tourist/service provider shall process the refund with the Department of Immigration if the e-visa or e-permit has been processed through www.visit.doi.gov.bt . The following documents shall be submitted to the immigration officials at the port of exit/Service Division/Visa Division to process the refund:
 - (a) Proof of stay in a hotel in the southern border towns of Bhutan;
 - (b) The form as prescribed in Annexure I signed by the tourist.
 - (ii) The tour operators shall process the refund with the Department of Tourism if the e-visa has been processed through the Tashel system.
6. Tourists who are eligible for visa on arrival shall be issued visa to facilitate 24 hours stay in the border towns of Samtse, Phuentsholing, Gelephu and SamdrupJongkhar. The tourist shall:
- (i) Enter from the land ports of Samtse, Phuentsholing, Gelephu or SamdrupJongkhar. The 24 hours visa is attached as Annexure II;
 - (ii) Not travel beyond the designated zone of the border towns during the 24-hour period;
 - (iii) Exit Bhutan within 24 hours of entry. Extension shall be granted on payment of applicable SDF.

AMENDMENT

7. This SOP may be amended from time to time by the Department of Immigration and the Department of Tourism.

Annexure I

SDF Refund Form for 24 hours

Name	
Passport/Voter Card No.	
Visa/Permit no.	
Phone no.	
Email address	
Bank account no.	
Signature of the tourist	
Date	

Note:

- (i) Please attach proof of stay in the border towns.
- (ii) Bank charges if any shall be deducted from the refund amount.

Annexure II

ENTRY VISA

Visa Number

Visa Type 24 hrs only

Valid until

Issuing Authority

BHUTAN
Believe

ENTRY

12.04.24

BHUTAN
Believe

IMMIGRATION PHUENTSHOLING