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TOURISM POLICY

OF

THE KINGDOM OF BHUTAN

Glossary

Tourism: Refers to the activity of a visitor and includes trips away from one's usual environment (residence) for any purpose other than employment by a resident entity in the place visited. The duration of stay shall be as prescribed by the Immigration Act of the Kingdom of Bhutan.

Tourist: Refers to all visitor who travels to a country (inbound / outbound tourism) or place (domestic tourism) other than that in which he/she has his/her usual residence, and whose purpose of the visit is other than employment by a resident entity in country/place visited. The duration of stay shall be as prescribed by the Immigration Act of the Kingdom of Bhutan.

Domestic Tourism: Comprises the tourism activities of a resident within the country of reference.

Inbound tourism: Comprise of tourism activities of non-resident visitors within the country of reference on an inbound tourism trip.

Outbound Tourism: Comprises the tourism activities of a resident of a country outside the country of reference.

Tourism Industry: Is a cluster of production units in different industries that provide consumption goods and services for visitors. Such industries are called tourism industries because visitor acquisition represents a significant share of their supply that, in the absence of visitors, their production of these would cease to exist in meaningful quantity. This includes accommodation, travel, food and beverage services, guiding services, national parks, museums, entertainment etc.

Minimum Daily Package Rate (MDPR): Refers to the minimum rate paid by all leisure tourist for an all-inclusive package tour to Bhutan. This includes Sustainable Development Fee component and payment for the all-inclusive service package (accommodation, meals, guides and ground transport within Bhutan).

The current MDPR is USD 250 per person per night during the months of March, April, May, September, October, November and USD 200 per person per night during other months of the year (December, January, February, June, July, August). For both periods the SDF is fixed at \$65 per person per night.

The MDPR will not apply to countries granted exemptions by the RGOB which currently includes nationals of Bangladesh, India and Maldives. However, for this category of leisure tourist a SDF will be applied. The SDF will be determined by the RGOB based on the need to manage the pressures on our society, culture and environment.

Sustainable Development Fee (SDF): Refers to the tourism levy on all leisure tourists per person per night and applicable throughout the year as a contribution towards sustainable development initiatives undertaken by the Government and to compensate for the negative environmental impacts associated to tourism.

The SDF is levied as per the Tourism Levy Act of Bhutan 2020.

Ecotourism: High value, Low impact travel that supports the protection of cultural and natural heritage; provides positive and enriching experiences for visitors and hosts; assures tangible benefits to local people; and contributes to the pillars of Gross National Happiness. (Ecotourism Development in the Protected Areas Network of Bhutan Guideline, 2012 Nature Recreation and Ecotourism Division, MoAF / Department of Tourism)

Green: Refers to activities that have low carbon footprint, eco and energy efficient and contributes to the conservation and preservation of our environment.

Sustainable: Promoting tourism in a manner that will meet the needs of the present tourists, destinations and citizens while protecting and enhancing their needs and opportunities for the future.

High value destination: Creating good value for money, revenue and yield, quality infrastructure, tourism products and services, high quality experiential tourism and Brand Bhutan.

Inclusive: Refers to creating opportunities for participation in tourism and sharing of benefits for all Bhutanese and travelers including vulnerable sections of the society.

1 Introduction

Bhutan's participation in the international tourism industry began with the first group of 287 tourists visiting Bhutan in 1974. This was preceded with the adoption of the first rules governing tourism in the country in 1972. Since then, Bhutan's tourism industry has followed a unique sustainable approach of High Value, Low Volume, mindful of tourism's contribution to socioeconomic development and the negative impacts associated with it.

The premise of our tourism policy is rooted in the overall development philosophy of Gross National Happiness and seeks to promote sustainable tourism that meets the needs of present visitors and destinations while enhancing and ensuring opportunities for the future. Bhutan has consistently sought to ensure a cautious tourism industry growth that is within the carrying capacity of our physical, socio-cultural and natural environment.

Bhutan's tourism industry continues to grow to become one of the major economic sectors contributing significantly towards socioeconomic development of the country through revenue and foreign currency generation and employment creation amongst others. In 2019 Bhutan recorded a total of 315,599 visitors which is an increase of 15% over 2018.

While Bhutan has benefitted immensely from the growth in the tourism sector, it is also faced with challenges particularly associated with the substantial increase in the volume of tourists. The growth in the industry has also been accompanied with social, cultural, and environmental issues, which are anticipated to grow in the future. Further the shift and sophistication in the demand and behavior of the tourists for meaningful travel experiences also necessitates the need for growth and diversification of tourism products and destinations, including authenticity, contacts with local communities and learning about culture, tradition, flora and fauna etc.

This calls for a sustainable approach to tourism development which requires the informed participation of all relevant stakeholders. It requires to maintain a high level of tourist satisfaction and ensure high value experience to the tourists, raising awareness about the sustainability issues and promoting sustainable tourism practices amongst tourists, and the service providers. It is of utmost importance to undertake constant monitoring of impacts, introducing the necessary preventive and /or corrective measures where necessary. Hence a dynamic tourism policy to change and adjust to these changing demands of the international travel and tourism has become necessary.

2 Rationale

The travel and tourism industry in Bhutan and around the world have undergone significant growth and changes particularly with the changing dynamics of the traveler behavior and the travel markets. These developments and the absence of documented comprehensive policy framework have resulted in challenges relating to policy clarity, planning and coordination for the development, promotion and regulation of the tourism industry.

Bhutan recorded a total of 315,599 visitor arrivals in 2019, of which 72,199 consisted of arrivals from MDPR paying countries while 242,947 constituted those from countries exempted from paying MDPR.

While the government has been undertaking initiatives to promote tourism in all regions of the country, the visitations are largely concentrated in western region. Visitor arrivals trend over the past years show that the tourist visitation is mainly confined to the western region of Paro, Thimphu and Punakha. More than 80 % of the total bed nights are spent in the Western region. This was followed by the central circuit while the Eastern and Southern Circuit received the least number of tourists and least share of the total bed nights. This has been attributed to limited infrastructure and support facilities, lack of awareness and information on the tourism products available in other areas amongst tourists and service providers. For instance, 70 per cent of the TCB accredited tourist accommodations are located in the western region mainly in Thimphu, Paro,

Punakha and Wangduephodrang Dzongkhags. The 6 eastern districts have minimal number of star-rated hotels. Similarly, the Southern circuit has the least numbers of tourist accommodation and the existing ones are all located in Phuntsholing/Chukha except for one in Tsirang. Other tourism services such as rental services for cars, trekking, cooks and guides are also all concentrated in the western region.

While the issue of seasonality has been improving, efforts are still required to promote Bhutan as a year-round destination. The highest number of arrivals is in April, May and October. The number of visitor's drops to around 4% of the total arrivals during the months of February and July.

Tourists from USA, China, Singapore, Thailand, Japan, United Kingdom and Germany continue to be the major contributors to the tourism industry among those who pay the MDPR. More than half of the international tourists were from Asia-Pacific followed by 24.8 per cent from Europe and North America. In terms of volume, tourists from Bangladesh, India and Maldives dominate the market.

The growing popularity of Bhutan as a travel destination has resulted in increasing arrivals mainly from the countries in the region. However, with our limited infrastructure and carrying capacity it has become increasingly challenging to maintain our policy of High value, Low volume and ensuring an authentic and quality experience for tourists. The increasing number of visitors has also resulted in the following emerging issues:

- Congestion at tourist sites and highways,
- Increased vehicular movements and safety of unguided tourists resulting in accidents and deaths,

- Quality of services provided including accommodation,
- Impact / pressure on social infrastructure,
- Revenue leakages,
- Growth in non-certified tourist facilities,
- Unethical business practices and unethical / unacceptable social and cultural concerns,
- Growing waste and environment concerns.

The efforts of the Government to address the above issues are constrained without a comprehensive policy. There is no clear direction on how to manage and regulate unprecedented growth of visitors.

In the absence of tourism policy, the Economic Development Policy (2016) guides the tourism industry development based on which the Fiscal Incentives (FI) 2017 was developed. The FI 2017 provides incentives to the tourism sector in terms of direct tax exemption in the form of income tax holidays for tourist standard hotels and farm houses/homestay and indirect tax exemption in the form of sales tax and customs duty exemptions to tourist operators for buses, adventure and recreation equipment and furniture, kitchen equipment and fittings for tourist standard hotels.

There is an urgent need for a Tourism Policy to set the agenda and direction for the development of tourism industry and manage its intended and unintended consequences. The TCB shall develop rules, regulations and guidelines including a comprehensive Strategic Development Plan for the implementation on this policy.

3 Title, Commencement and Application

Title

This Policy shall be known as “Tourism Policy of the Kingdom of Bhutan 2021”.

Commencement

This Policy will come into force from 22nd Day of the 11th Month of the Male Iron Rat Year of the Bhutanese calendar, corresponding to the 5th day of first month of the year 2021 and remain in force until superseded or amended.

Application

All matters relating to tourism shall be governed by this Policy and relevant laws of the Kingdom of Bhutan.

4 Guiding Principles

The guiding principles which underpin Bhutan's vision for sustainable tourism are:

- i. Develop and promote forms of tourism that is consistent with our national development philosophy of Gross National Happiness.

- ii. Promote High value, Low volume tourism

Refers to targeting mindful and responsible visitors, creating good value for money experiences, high revenue and yield, quality infrastructure and tourism products and services and Brand Bhutan. While ensuring that the number of tourists Bhutan receives is consistent with the absorptive carrying capacity of our natural endowment, socio-cultural values and infrastructure and does not exacerbate our vulnerabilities as a small nation.

- iii. Promote tourism that does not undermine national security and does not erode our tangible and intangible cultural heritage and environment.

- iv. Promote inclusive and equitable growth.

- v. Ensure sustainable tourism development.

5 Vision

A green, sustainable, inclusive and a high value tourism destination

6 Objectives

The objectives of the Tourism Policy of the Kingdom of Bhutan are:

- To promote Brand Bhutan;
- To increase contribution of tourism to the national economy;
- To enhance rural livelihoods;
- To strengthen institutional structures, partnerships and collaborations;
- To promote professionalism and excellence in the industry; and
- To promote sustainable tourism.

7 Policy Statements

The Tourism Policy of the Kingdom of Bhutan seeks to achieve the vision and objective through the following policy statements. The policy statements are identified under different strategic domain areas of intervention.

7.1 Sustainable Tourism Development

1. The RGOB will continue to pursue a policy of High value, Low volume tourism, where tourism will contribute towards socioeconomic development while ensuring the negative impacts associated with tourism are avoided or mitigated.
2. The RGOB shall adopt a comprehensive approach for the development, promotion and management of tourism and tourist in the country to work towards a single tourism system by 2030.
3. In order to ensure that the number of tourists are within manageable limits to avoid issues and concerns associated with mass tourism, the RGOB shall manage and regulate the volume of tourism through the following mechanisms:
 - a) Adoption of appropriate pricing and other mechanisms such as SDF and MDPR.
 - b) All leisure tourists except those from countries granted exemptions by the RGOB will have to pay the MDPR which includes SDF component and payment for the all-inclusive service package which includes accommodation, meals, guides and ground transport within Bhutan.

c) The MDPR will not apply to countries granted exemptions by the RGOB which currently includes nationals of Bangladesh, India and Maldives. However, for this category of leisure tourist only SDF will be applied. The SDF is different from any other fees.

d) The SDF shall be a tourism levy to compensate for the negative environmental impacts associated with tourism. It will not cover the expenses related to the visits such as accommodation, food, travel and other tourism related services and SDF shall be different from any other fees.

e) The SDF and MDPR will be revised and determined by the RGOB based on the need to manage the pressures on our society, culture and environment.

f) The implementation of the SDF shall be guided by the Tourism Levy Act of Bhutan 2020.

4. To enhance experience, wellbeing and safety of the tourists, the RGOB shall develop and implement rules, regulations and guidelines for the management of tourists from those countries who are exempted from paying the MDPR. The guidelines will cover organization of trips through Bhutanese ground handlers, travel facilitation, streamlining and easing of travel processes, etc.
5. To address environmental and safety concerns including traffic congestion and vehicular accidents, the RGOB shall adopt and implement guidelines for the regulation of domestic and foreign vehicles including two-wheelers used for tourism purposes.
6. To contribute towards sustainable and inclusive development, the RGOB shall promote ecotourism.

7. The RGOB shall open new areas and sites for tourism only upon taking into consideration the impacts on ecology, values, significance and sentiments of the local communities and sites.
8. To avoid congestion and ensure quality visitor experiences, the RGOB shall implement mechanisms including management plans at selected tourist sites and places of religious, cultural and natural significance.
9. In order to mitigate potential negative impacts, the TCB in collaboration with relevant stakeholders shall assess the absorptive carrying capacity of selected sites and places which are vulnerable to negative social, environmental, cultural or other impacts associated with over-tourism.
10. The TCB in collaboration with relevant stakeholders shall institute mechanisms to conserve and promote natural and cultural heritage.
11. Mechanisms will be developed to compensate for the economic opportunities foregone by communities living in places which are protected and conserved for purposes such as eco-tourism by prohibiting development activities.
12. The TCB in collaboration with relevant stakeholders shall enhance initiatives to promote management of waste produced by the tourism sector.

7.2 Positioning Tourism in Development Policies and Programmes

1. The RGOB shall position tourism in the national development planning and strategies given its contribution to the economy.
2. The RGOB shall integrate requirements related to tourism in the sector policies and plans.

3. The RGOB shall strengthen collection, storing, analysis, use and dissemination of data and statistics related to tourism for purposes of development of the industry.

7.3 Strengthen Tourism Governance and Institutional Setup

1. The TCB shall continue to be the apex tourism organization responsible for development, promotion and regulation of tourism.
2. The TCB shall be supported by TCBS and shall have the following mandates:
 - a) Budgeting, planning and policy formulation and implementation
 - b) Regulation and monitoring of the industry
 - c) Facilitation and coordination
 - d) Development, promotion and branding of tourism products and services
 - e) Human resource development
 - f) Certification and accreditation of tourism services and facilities
3. The RGOB shall strengthen tourism governance and institutional set-up through the following:
 - a) Develop and / or Strengthen legislations or regulatory frameworks for tourism.
 - b) Provide adequate resources and manpower including skills enhancement and upgradation
 - c) Strengthen and expand tourism representation within the country and in major international markets through the Bhutan missions abroad.

7.4 Improvement of Tourism Products and Investment Environment

1. The RGOB shall create conducive business environment to encourage tourism investment through the following interventions:
 - a) Targeted performance-based incentives and facilitate land lease for tourism infrastructure.
 - b) Enhance and improve travel facilitation services by streamlining processes and improving efficiency in the delivery of services.
 - c) Streamline all tourism businesses and services establishment, operations and regulatory compliance through the TCB.
 - d) Streamline and simplify processes for tourism businesses.
 - e) Collaborate with relevant stakeholders to leverage on information and communication technology through the implementation of tourism ICT Master Plan to promote tourism, service delivery and visitor experience enhancement such as online payment facilities.
 - f) Improve access to and within Bhutan by improving and expanding air and road connectivity which may include opening alternate international airport.
2. TCB in collaboration with relevant stakeholders shall improve tourism products and offerings to enhance visitor experience through the following mechanisms:

- a. Diversify tourism products with special emphasis on unique offerings and comparative advantage taking into consideration needs for geographical spread and year-round tourism. This shall include but not limited to:
 - Development of new tourism clusters with appropriate services
 - Nature based tourism
 - Community-based tourism / village tourism / rural tourism/ Agro- tourism
 - Ecotourism
 - Local cuisines, arts and crafts and traditional medicine.
 - Promotion of Bhutan as a destination for filming as per relevant laws
 - Wellness, spiritual and MICE tourism
 - Adventure and recreational tourism.
 - Festivals and sacred tourism sites
 - Sports tourism.
- b. Develop procedures, guidelines, regulations and standards to ensure systematic and planned development of sustainable products.
- c. Strengthen and improve current tourism product offerings, packaging and content development.
- d. Strengthen quality of tourism products and infrastructure operations with standards and monitoring.
- e. Promote domestic tourism by developing products and services catering to the needs of the resident tourists.

3. The RGOB shall continue to promote Bhutan as an exclusive travel destination by continuing to enhance and promote Brand Bhutan through the following:
 - a. Develop and implement Brand Bhutan strategies to differentiate Bhutan from the competing destinations.
 - b. Strengthen promotion of Bhutan as an exclusive destination through innovative marketing and communication strategies.
4. The TCB in collaboration with relevant stakeholders shall develop and implement a sustained tourism education and awareness campaign for the national audience.
5. The RGOB shall identify and develop tourism zones across the country to promote coordinated and sustainable development of tourism products and infrastructure.

7.5 Seasonal and Geographical Spread of Tourism

1. The RGOB shall undertake the following measures to promote tourism as a year-round activity:
 - a) The RGOB shall support the tourism industry in the identification, development and promotion of tourism products and services to establish Bhutan as a year-round destination.
 - b) Increase visitations during lean season by adopting off-season marketing strategies such as targeted marketing and promotion, season-based promotional offers and other measures.

2. The RGOB shall undertake the following measures to encourage the spread of tourism activities in tourism deficient regions of Bhutan:
 - a) TCB in collaboration with relevant stakeholders including Local Governments shall identify and develop tourism products and services in which the tourism deficient regions enjoy a comparative advantage over other regions. This could include focusing on products and services that are unique to or can be better provided by the tourism deficient regions.
 - b) Adopt differential pricing mechanisms to encourage more visitations/ bednights to/in the tourism deficient regions. This may include the revision of MDPR or SDF for every night spent in the tourism deficient regions.
 - c) Encourage development of tourism infrastructure in the tourism deficient regions through provision of differing incentives. Such as the provision of a comparatively better incentive to tourism deficient regions.

7.6 Standard and Quality

1. The RGOB shall improve services and offer greater choices for visitors by creating conditions to allow more competition.
2. To prevent revenue leakages and misuse of tourism payment systems and improve payment for services, the RGOB shall develop / integrate e-platforms for tourism business operations and practices such as licensing, disbursement of payments, tax filing etc.

3. To achieve excellence in standard and quality of tourism facilities and services, the TCB in collaboration with relevant stakeholders shall establish certification systems and standards.
4. To ensure safety of tourist, appropriate mechanisms shall be developed and implemented.
5. To ensure access to timely and quality health services all tourists will be encouraged to have travel / health insurance.
6. The TCB in collaboration with relevant stakeholders shall devise standard systems for crisis and emergency preparedness, management and response.
7. To promote excellence and professionalism in the delivery of services by guides, tour operators, hoteliers and other tourism service providers, the TCB in collaboration with relevant stakeholders shall ensure compliance to standards and code of ethics.
8. The RGOB shall implement regulations to discourage unhealthy growth and development in tourism industry.
9. The TCB in collaboration with relevant stakeholders shall prevent any form of exploitation including that of vulnerable groups, women and children in the sector and tourism facilities and establishments.

7.7 Human Resource Development

1. The RGOB shall encourage and facilitate development of professional and competent work force and the availability of skilled workforce in the industry as per existing laws.
2. The TCB in collaboration with relevant stakeholders shall develop human resource development plans and action to address skills gap and training needs.
3. The TCB in collaboration with relevant stakeholders shall ensure professional quality of institutions providing training in tourism through development of quality assurance mechanisms.

7.8 Partnerships and Collaborations

1. The RGOB shall promote partnerships and cooperation on tourism:
 - a) With other countries and international organisations.
 - b) At national, regional and community level.
2. The TCB in collaboration with relevant stakeholders shall strengthen and support relevant stakeholders, tourism associations and networks.
3. The RGOB shall promote public-private partnerships in tourism.

7.9 Inclusive and Integrated Tourism

1. The TCB in collaboration with relevant stakeholders shall promote inclusive and integrated tourism through:
 - a) Enhancement of opportunities and broader participation for women, youths and persons with disabilities in tourism activities as tourists as well as service providers.
 - b) Promote mainstreaming of gender issues in the policies, plans and programmes as per relevant laws.

8 Role of Stakeholders

A responsible collaborative approach will enable promotion of tourism that is economically viable, environmentally sustainable and culturally acceptable. The implementation of the policy will be a shared responsibility. Every stakeholder including the visitor, comprising of the following but not limited to:

Stakeholder Type	Role in delivering Sustainable Tourism
<p>Role of Government</p>	<ul style="list-style-type: none"> • Position tourism in country’s development agenda and government priorities • Facilitate and encourage inclusion of tourism in sector policies and plans • Create enabling conditions to facilitate tourism development; consistent with the national security priorities and policies • Consider enactment of tourism legislation to implement policy; • Provide adequate budget provisions and human resource for tourism development and promotion. • Uphold High value Low volume tourism policy
<p>Role of Central Agencies</p>	<ul style="list-style-type: none"> • Facilitate and support tourism development initiatives. • Consider tourism in policies and development plans • Facilitate in providing services related to tourism. • Support infrastructure planning and development. • Regulate tourism in line with existing laws, rules and regulations

<p>Role of Private Sector</p>	<ul style="list-style-type: none"> • Invest in the tourism and hospitality industry • Ensure safety, security and health of all visitors • Operate business according to appropriate standards and code of ethics • Involve local communities in the tourism industry by establishing partnership ventures • Integrate economic, social, cultural and environmental sustainability issues in business development and operation
<p>Role of Local Government</p>	<ul style="list-style-type: none"> • Support integration of tourism initiatives in the LG plans. • Undertake tourism plans and programs in consultation with TCB. • Facilitate in providing services related to tourism • Facilitate and support monitoring of tourism facilities and services
<p>Role of Communities</p>	<ul style="list-style-type: none"> • Organise and take active participation in tourism • Promote sustainable tourism development which enhances the local environment and culture of the area. • Represent and communicate local community interests. • Enter into partnerships with investors in tourism businesses and facilities
<p>Role of CSOs</p>	<ul style="list-style-type: none"> • Facilitate development and implementation of tourism related plans and program in partnerships and collaboration with TCB. • Support strategic planning and development • Capacity building and provision of expertise

<p>Role of Tourists / Visitors</p>	<ul style="list-style-type: none"> • Act in a manner that respects the local culture, values, laws, traditions and protection of nature. • Support our local economy. • Be a responsible guest
<p>Role of Individual Bhutanese</p>	<ul style="list-style-type: none"> • Respect and support the national tourism policy • Be brand ambassador for Tourism Bhutan and uphold the objectives of the national tourism goals.
<p>Role of Media</p>	<ul style="list-style-type: none"> • Tourism awareness program to the population at large. • Promotion of domestic tourism through familiarization trips and press reports on different places of tourist attractions. • Provide important link to national public relations efforts • Portray a positive image of Bhutan as a tourism destination
<p>Education and Training Institutes</p>	<ul style="list-style-type: none"> • Knowledge gathering and dissemination • Capacity building and training • Create awareness on Tourism Policy
<p>Tourism Sector Associations</p>	<ul style="list-style-type: none"> • Facilitate development and implementation of tourism related plans and program in partnerships and collaboration with TCB. • Engaging in strategic planning and development • Facilitate in providing services related to tourism. • Monitoring

<p>Tour operators</p>	<ul style="list-style-type: none"> • Support implementation of the policy, plans and programs. • Uphold High value Low volume tourism policy • Operate business according to appropriate standards and code of ethics • Ensure safety, security and health of all visitors • Involve local communities in the tourism industry by establishing partnership ventures • Integrate economic, social, cultural and environmental sustainability issues in business development and operation • Promote and conduct ethical business practices
<p>Hoteliers</p>	<ul style="list-style-type: none"> • Support implementation of the policy, plans and programs. • Uphold High value Low volume tourism policy • Operate business according to appropriate standards and code of ethics • Ensure safety, security and health of all visitors • Involve local communities in the tourism industry by establishing partnership ventures • Integrate economic, social, cultural and environmental sustainability issues in business development and operation • Promote and conduct ethical business practices

<p>Guides</p>	<ul style="list-style-type: none"> • Support implementation of the policy, plans and programs. • Uphold High value Low volume tourism policy • Ensure safety, security and health of all visitors • Conduct oneself according to appropriate standards and code of ethics • Promote and conduct ethical business practices
<p>Other Tourism Service Providers</p>	<ul style="list-style-type: none"> • Support implementation of the policy, plans and programs. • Uphold High value Low volume tourism policy • Operate business according to appropriate standards and code of ethics • Ensure safety, security and health of all visitors • Involve local communities in the tourism industry by establishing partnership ventures • Integrate economic, social, cultural and environmental sustainability issues in business development and operation • Promote and conduct ethical business practices

9 Formulation, coordination and implementation

- TCB shall lead the implementation of this policy in collaboration with other stakeholders.
- All tourism related initiatives by sectors shall be undertaken in consultation with TCB.
- All tourism related initiatives by the private sector shall be routed and endorsed by TCB.
- The TCB in collaboration with relevant agencies, Local Governments, and sector associations shall implement this policy.
- An action plan will be developed to implement this policy and implementation shall be undertaken with support of the government.

10 Monitoring and Evaluation

- The TCB in collaboration with partner agencies and stakeholder shall implement this policy and regular monitoring and evaluation of the implementation shall be undertaken.
- The monitoring and evaluation of the policy shall be based on the implementation of the action plan developed by the TCB
- The TCB shall conduct periodic monitoring and evaluation of plans, programs and policies related to tourism.

11 Amendment

- This Policy will come into force from 22nd Day of the 11th Month of the Male Iron Rat Year of the Bhutanese calendar, corresponding to the 5th day of first month of the year 2021 and remain in force until superseded or amended.
- The TCB in collaboration with other relevant agencies shall review this policy at least once every five years and revise if necessary.
- In the event of conflict of interpretation of any part of this policy, the TCB shall be the authority to interpret the provisions of the Policy which shall be final and binding.