

Bhutan's Sustainable Development Fee (SDF) Explained (2026 Guide)

Planning

12 min read

Every visitor to Bhutan pays the Sustainable Development Fee (SDF) — a daily levy unlike anything else in world travel. This guide explains everything about the SDF: the current rates, locked until 31 August 2027, who pays what, the new 24-hour border-town waiver, refunds, and the edge cases travellers ask about most. Last updated 25 August 2026.

How Much Is the SDF?

The SDF is **US\$100 per night** for adults from all countries except India — a rate that is **guaranteed until 31 August 2027**. Children aged 6 to 11 pay US\$50 per night, and children under 6 pay nothing.

Indian nationals (showing a valid Indian passport or Voter ID card) pay **Nu. 1,200** — or the equivalent amount in Indian rupees — per person per night, with children 6–11 at Nu./INR 600 and under-6s exempt. The first 15,000 guests from Bangladesh each year are eligible for a concession rate of US\$15 or Nu. 1,200 per person per night.

The arithmetic is simple: a couple spending 6 nights in Bhutan pays $2 \times 6 \times \text{US\$100} = \text{US\$1,200}$ in SDF; a family with a 9-year-old and a 4-year-old adds US\$300 for the older child and nothing for the younger. The SDF is paid up front with your visa or permit application, for the entire duration of your stay.

Pro Tips

- The US\$100 rate is locked until 31 August 2027 — trips completed before then are guaranteed this rate.
- The SDF is collected with your visa application — it is not paid on arrival.
- Byways all-inclusive package prices already include the SDF.

Bhutan Entry Fee by Nationality

"What is the Bhutan entry fee?" is really a question about the SDF plus a one-off visa or permit fee — and the answer depends on your passport. Here is what entering Bhutan costs for every nationality:

Nationality	SDF (per adult, per night)	Visa / Permit
Foreigners (all countries except India)	US\$100	US\$40 visa, one-off
Indian nationals	Nu./INR 1,200	Free permit (passport or Voter ID)
Bangladeshi citizens	US\$15 or Nu. 1,200 (first 15,000 guests/year)	US\$40 visa, one-off
Maldivians (Dhivehin)	US\$100 (standard rate)	US\$40 visa, one-off

Bhutan entry fee for foreigners: international visitors from every country except India pay the standard SDF of US\$100 per adult per night (children 6–11 pay US\$50, under-6s are free) plus the one-off US\$40 visa fee, applied for online before travel.

Bhutan entry fee for Bangladeshi citizens: the first 15,000 guests from Bangladesh each year qualify for the concession SDF of US\$15 or Nu. 1,200 per person per night — the same rate Indian nationals pay — plus the US\$40 visa fee. Once the annual quota is filled, the standard US\$100 rate applies. Bangladeshi citizens can apply online or process the visa on arrival.

Bhutan entry fee for Maldivians (Dhivehin): Maldivian citizens can process their visa on arrival like Bangladeshi and Indian travelers, and pay the one-off US\$40 visa fee — but unlike Bangladesh, the Maldives has no SDF concession quota, so the standard US\$100 per night rate applies, with the usual child concessions.

For required documents, processing times and the application walkthrough, see our full guide to the [Bhutan visa cost and entry requirements](#).

Pro Tips

- Children under 6 pay no SDF regardless of nationality; children 6–11 pay half the applicable rate.
- All rates are locked until 31 August 2027 — see the history section below for what happens after.

What the SDF Is — and What It Funds

The SDF is a daily levy paid by visitors to support Bhutan's development. Since the kingdom first opened its doors in 1974, guests have played a critical role in the country's growth. The fee is collected by the national exchequer and allocated to projects that create long-term, sustainable opportunities for the Bhutanese people: free healthcare, education and training, upskilling the tourism and hospitality industry, improved infrastructure, environmental preservation and conservation, cultural preservation programmes, and initiatives that support local businesses and economies.

The SDF is also a vital means of maintaining the exceptional forest cover and carbon-neutrality for which Bhutan is world-renowned — and it ensures the kingdom can keep offering guests tranquillity and an intimate experience: a Tiger's Nest without ten thousand people on the trail.

The 24-Hour Border-Town Waiver

New from **2 June 2026** and running until **August 2027**: tourists visiting the border towns of **Samtse, Phuentsholing, Gelephu, and Samdrup Jongkhar** for up to 24 hours pay **no SDF at all** — as long as they stay within the designated zones:

- **Samtse:** SDF applies beyond Gurung Basti
- **Phuentsholing:** SDF applies beyond Rinchending Checkpost
- **Gelephu:** designated zone ends at Aipoli Bridge
- **Samdrup Jongkhar:** designated zone ends at Pinchinna Checkpost

Travel beyond these points and the normal SDF applies. Note that the waiver **cannot be combined** with the other SDF incentive rates — it is one or the other.

Pro Tips

- The waiver is ideal for a first taste of Bhutan from the Indian border towns of Jaigaon or Gelephu's Assam side.
- Crossing beyond the designated checkpoint even briefly makes the full SDF payable — plan your 24 hours accordingly.

A Short History of the SDF — and the August 2027 Question

Bhutan's fee has moved more in the last four years than in the previous forty. Knowing the trajectory helps you judge the current rate:

- **1974–2022:** Visitors paid a Minimum Daily Package (roughly US\$200–290 per day including accommodation, meals and guide), of which about US\$65 was the government royalty.
- **September 2022:** Bhutan reopened after the pandemic with a standalone SDF of **US\$200 per night** — and visitor numbers stayed well below expectations.
- **September 2023:** The rate was halved to **US\$100 per night** as an incentive.
- **2024–2026:** The US\$100 incentive was extended and is now guaranteed until **31 August 2027**; the 24-hour border-town waiver was added from June 2026.
- **1 September 2027:** The locked rate expires and is due for review. No announcement has been made — the rate could be extended, raised, or restructured.

Booking implication

Trips completed before 31 August 2027 are guaranteed the US\$100 rate. If the 2022 precedent teaches anything, it's that the rate can double overnight — booking inside the locked window removes that risk entirely. We update this page whenever the Department of Tourism announces changes.

Refunds, Extensions & Edge Cases

The questions that matter most right before you pay:

- **Cancelling your trip:** The SDF is refunded by the Department of Immigration for cancelled or shortened trips, minus bank charges. Requests go through the online visa portal, and refunds are processed after visitors leave Bhutan.
- **Leaving early:** SDF is refunded for any nights not spent in the kingdom.
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Extending your stay: Extensions are made in person at the Department of Immigration, paid in US Dollars (INR for Indian nationals). Act before your visa expires.

- **Switching to a better rate before arrival:** Cancel your visa application and re-apply (allow 5 working days). Paid SDF carries over and excess is refunded — but the original visa fee is forfeited and must be paid again with the new application.
- **After arrival or departure:** SDF payments cannot be refunded once you have arrived in or departed Bhutan, except for the unused-nights rule above.

Frequently Asked Questions

What is the SDF and how is it used?

The Sustainable Development Fee is a daily levy paid by visitors to support Bhutan's development. Collected by the national exchequer, it funds free healthcare, education and training, tourism upskilling, infrastructure, environmental conservation, cultural preservation, and support for local businesses. It also helps maintain Bhutan's exceptional forest cover and carbon-neutrality — and keeps the experience tranquil and uncrowded for guests.

What is the Bhutan entry fee for foreigners?

Foreign visitors from all countries except India pay a Sustainable Development Fee of US\$100 per adult per night (US\$50 for children 6–11, free under 6) plus a one-off US\$40 visa fee. The US\$100 rate is guaranteed until 31 August 2027.

What is the Bhutan entry fee for Bangladeshi citizens?

The first 15,000 Bangladeshi guests each year pay a concession SDF of US\$15 or Nu. 1,200 per person per night, plus the one-off US\$40 visa fee. After the quota fills, the standard US\$100 nightly rate applies. Visas can be processed online or on arrival.

What is the Bhutan entry fee for Maldivians?

Maldivian citizens (Dhivehin) pay the standard SDF of US\$100 per adult per night plus the one-off US\$40 visa fee, which can be processed online or on arrival. Unlike Bangladesh, the Maldives has no annual concession quota, though the usual child concessions apply (US\$50 for ages 6–11, free under 6).

How much is the SDF in 2026?

US\$100 per night for adults from all countries except India. Children aged 6 to 11 pay US\$50 per night; children under 6 pay nothing. Indian nationals (with a valid passport or Voter ID) pay Nu. 1,200 or the INR equivalent per person per night, with children 6–11 at Nu./INR 600 and under-6s free.

What is the 24-hour SDF border-town waiver?

From 2 June 2026 until August 2027, tourists visiting Samtse, Phuentsholing, Gelephu, and Samdrupjongkhar towns for up to 24 hours pay no SDF, provided they stay within the designated zones. SDF applies if you travel beyond Gurung Basti in Samtse, Rinchening Checkpost in Phuentsholing, Aipoli Bridge in Gelephu, or Pinchinna Checkpost in Samdrup Jongkhar.

Can the SDF incentives be combined with the border-town waiver?

No. The SDF incentive rates cannot be combined with the 24-hour border-town waiver.

How do I extend my stay once I'm in Bhutan?

Extensions must be made in person at the Department of Immigration and paid in US Dollars. Indian nationals also apply in person and pay in INR.

I haven't arrived yet — can I switch to a newer SDF rate?

Yes. Cancel your visa application and apply again, allowing at least five working days for processing. SDF you have already paid can be applied to the new application and any excess is refunded. Note that SDF payments cannot be refunded after you have arrived in or departed Bhutan.

I already have a visa — can I use the new SDF incentives?

Yes, but you must cancel your existing visa application and re-apply. The Department of Immigration forfeits the original US\$40 visa fee, so you pay the US\$40 again with the new application. Your SDF payment carries over.

Are guests from Bangladesh and the Maldives eligible for a reduced SDF?

The first 15,000 guests from Bangladesh each year (in addition to India's standing rate) are eligible for an SDF of US\$15 or Nu. 1,200 per person per night, or the equivalent in Indian Rupees.

If I cancel my trip, is the SDF refunded?

Yes. The Department of Immigration refunds the SDF for cancelled or shortened trips, with any bank charges deducted from the total. Submit refund requests online through the visa portal; refunds are processed after visitors leave Bhutan. The US\$40 visa fee is non-refundable.

If I leave earlier than planned, do I get an SDF refund?

Yes — the SDF is refunded for any nights not spent in the kingdom, minus bank charges, processed after you depart.

Need More Information?

Contact our Bhutan travel experts for personalized advice.

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