

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024



BRUNEI

Tax Authority and Related Information

Ministry of Finance and Economy – Revenue Division <http://www.mofe.gov.bn/divisions/revenue-about-us.aspx>

Relevant Acts <http://www.mofe.gov.bn/divisions/revenue-relevant-acts.aspx>

One Common Portal <https://www.ocp.mofe.gov.bn/>

Royal Customs & Excise Department <https://bdnsw.mofe.gov.bn/Pages/RoyalCustomsExciseDepartment.aspx>

Access to Local Tax Consultancies

Registration of Public Accountants <http://www.mofe.gov.bn/divisions/registration-of-public-accountants.aspx>

Background Information on Business Licenses and Approval <http://www.business.gov.bn/SitePages/business-licenses-and-approvals.aspx>

Tax Treaties and Tax Information Exchange Agreements

<http://www.mofe.gov.bn/Divisions/avoidance-of-double-taxation-adta.aspx> and <http://www.mofe.gov.bn/divisions/tax-information-exchange-agreement-tiea.aspx>

General Anti-Avoidance Rules for Income Tax

The tax authorities can disregard certain transactions and dispositions if they are satisfied that the purpose or effect of an arrangement aims at directly or indirectly reducing or avoiding liability to tax.

Tax Residency

General Information <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Brunei-residency.pdf>

Tax Types

Individual Income Tax There is no personal tax on individuals in Brunei Darussalam (residents and non-residents)

Corporate Tax <http://www.mofe.gov.bn/divisions/income-tax.aspx> and <http://www.business.gov.bn/SitePages/Paying%20Taxes.aspx>

Income and Deductions for Businesses http://www.mofe.gov.bn/Shared%20Documents/revenue/public-rulings/PR_002-2017_Public_Ruling_on_deductions.pdf

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Withholding Tax	http://www.mofe.gov.bn/Divisions/what-is-wht.aspx and http://www.mofe.gov.bn/Shared%20Documents/revenue/public-rulings/PR_004-2017_Public_Ruling_on_Withholding_of_Tax.pdf
Frequently Asked Questions on Withholding Tax	http://www.mofe.gov.bn/Divisions/faqs-withholding-tax.aspx
Tax Forms	http://www.mofe.gov.bn/divisions/revenue-forms.aspx
Frequently Asked Questions on Corporate Tax	http://www.mofe.gov.bn/Divisions/faqs-corporate-tax.aspx
Transfer Pricing	Transactions involving related resident and non-resident entities must be conducted on an arm's length basis
Mutual Agreement Procedures	https://www.mofe.gov.bn/Divisions/avoidance-of-double-taxation-adta.aspx (under "Mutual Agreement Procedures (MAP)")
Goods and Services Tax	Brunei does not have a Value Added Tax or equivalent consumption-based tax.
Stamp Duty	http://www.mofe.gov.bn/Divisions/stamp-duty.aspx

Other Key Useful Information and/ or Tools Online

Certificate of Tax Compliance	https://www.mofe.gov.bn/SiteAssets/divisions/revenue-forms/Certificate%20of%20Tax%20Compliance%20(2021).pdf
(Notice on Certificate of Tax Compliance)	https://www.mofe.gov.bn/Shared%20Documents/revenue/Forms/Notice_of_CoTC_LTN_V_1.pdf
Income Tax Public Rulings	http://www.mofe.gov.bn/divisions/public-ruling.aspx
Tax Payments	http://www.mofe.gov.bn/divisions/payment-of-tax.aspx
Dispute Resolution	http://www.mofe.gov.bn/SitePages/income-tax-board-of-review-overview.aspx and https://www.oecd.org/tax/dispute/Brunei-Dispute-Resolution-Profile.pdf

Country Information by the Big Four

Brunei Highlights:
<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-bruneihighlights-2023.pdf>

Corporate Tax Guide 2023:
https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide

Worldwide Personal Tax and Immigration Guide 2023-2024:
https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide

Brunei – ASEAN Business Guide:
<https://home.kpmg/content/dam/kpmg/sg/pdf/2018/07/ASEAN-GUIDE-Brunei.pdf>

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to enquiry@sctp.org.sg as the original websites may have updated their respective content in the meantime.