



**KEMENTERIAN KEWANGAN DAN EKONOMI
NEGARA BRUNEI DARUSSALAM**

**SIARAN MEDIA MENGENAI
PENANDATANGANAN PERJANJIAN PENGELAKAN CUKAI DUA KALI DAN
PENCEGAHAN PELARIAN FISKAL BERKENAAN DENGAN
CUKAI-CUKAI KE ATAS PENDAPATAN
DI ANTARA KERAJAAN KEBAWAH DULI YANG MAHA MULIA
PADUKA SERI BAGINDA SULTAN DAN YANG DI-PERTUAN
NEGARA BRUNEI DARUSSALAM
DENGAN KERAJAAN REPUBLIK FILIPINA (FILIPINA)**

Negara Brunei Darussalam dan Republik Filipina telah menandatangani Perjanjian Pengelakan Cukai Dua Kali dan Pencegahan Pelarian Fiskal berkenaan dengan Cukai-Cukai ke atas Pendapatan (*Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income –DTA*) pada hari Jumaat 16hb, Julai 2021 di Bandar Seri Begawan.

Menandatangani bagi pihak Kerajaan Kebawah Duli Yang Maha Mulia Paduka Seri Baginda Sultan dan Yang Di-Pertuan Negara Brunei Darussalam ialah Yang Berhormat Dato Seri Setia Dr Haji Mohd Amin Liew bin Abdullah, Menteri di Jabatan Perdana Menteri Dan Menteri Kewangan dan Ekonomi II, manakala The Honourable Carlos G. Dominguez III, Setiausaha Kewangan Republik Filipina menandatangani bagi pihak Kerajaan Republik Filipina.

Melalui Perjanjian ini, kedua-dua negara akan dapat meningkatkan lagi kerjasama ekonomi, pelaburan dan perdagangan terutama melalui sektor-sektor swasta, yang mana setentunya akan memperolehi manfaat dari cukai yang dikenakan di kedua-dua buah negara. Di samping itu juga, Perjanjian ini akan memudahkan Kerajaan Negara Brunei Darussalam dan Kerajaan Republik Filipina bertukar-tukar maklumat bagi isu-isu percukaian mengikut piawaian pertukaran maklumat percukaian yang dipersetujui oleh antarabangsa di mana Negara Brunei Darussalam komited untuk melaksanakannya.

Sehingga kini, Negara Brunei Darussalam telah menandatangani 20 Perjanjian Pengelakan Cukai Berganda (ADTA) iaitu dengan United Kingdom, Republik Indonesia, Republik Rakyat China, Republik Singapura, Republik Sosialis Vietnam, Kesultanan Oman, the Kingdom of Bahrain, Jepun, Republik Islam Pakistan, Malaysia, Republik Demokratik Rakyat Laos, Hong Kong SAR Republik Rakyat China, the Kingdom of Kuwait, Republik Tajikistan, Negara Qatar, Emiriyah Arab Bersatu, Republik Korea, Grand Duchy of Luxembourg, Kemboja dan Filipina. Selain daripada Perjanjian DTA ini, Negara Brunei Darussalam telah juga menandatangani 11 Perjanjian Pertukaran Maklumat Cukai iaitu dengan Australia, Kanada, Perancis, Denmark, Faroes, Finland, Greenland, Iceland, Norway, Sweden dan India. Negara Brunei Darussalam juga telah menandatangani Convention on Mutual Administrative Assistance in Tax Matters (MAC) yang membolehkan Negara Brunei Darussalam untuk bertukar-tukar maklumat bagi isu-isu percukaian dengan negara-negara pejanji.



Kementerian Kewangan dan Ekonomi
Tarikh: 5 Zulhijjah 1442 / 16hb Julai 2021



**MINISTRY OF FINANCE AND ECONOMY
BRUNEI DARUSSALAM**

**PRESS RELEASE
ON THE SIGNING OF THE AGREEMENT OF THE
AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME
BETWEEN THE GOVERNMENT OF HIS MAJESTY THE SULTAN AND YANG
DI-PERTUAN OF BRUNEI DARUSSALAM AND
THE GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES**

Brunei Darussalam and the Republic of the Philippines have signed an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income on Friday, 16 July 2021 in Bandar Seri Begawan.

Signing on behalf of the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam was Yang Berhormat Dato Seri Setia Dr Haji Mohd Amin Liew bin Abdullah, Minister at the Prime Minister's Office and Minister of Finance and Economy II and signing on behalf of the Government of the Republic of the Philippines was The Honourable Carlos G. Dominguez III, Secretary of Finance of the Republic of the Philippines.

This Agreement is a significant step forward in enhancing the economic, trade and investment cooperation especially through the private sectors of both countries as they will benefit from the reduction of the tax liability from each jurisdiction. Furthermore, these agreements will facilitate the Government of Brunei Darussalam and the Government of the Republic of the Philippines to exchange information with regards to taxation matters according to the internationally agreed tax information exchange standards in which Brunei Darussalam is committed to implement.

To date, Brunei Darussalam has signed 20 Avoidance of Double Taxation Agreements (ADTAs) namely with the United Kingdom, the Republic of Indonesia, the People's Republic of China, the Republic of Singapore, the Socialist Republic of Vietnam, the Sultanate of Oman, the Kingdom of Bahrain, Japan, the Islamic Republic of Pakistan, Malaysia, the Lao People's Democratic Republic, Hong Kong SAR of the People's Republic of China, the Kingdom of Kuwait, the Republic of Tajikistan, State of Qatar, United Arab Emirates, Republic of Korea, Grand Duchy of Luxembourg, Royal Kingdom of Cambodia and the Republic of the Philippines. Apart from these ADTAs, Brunei Darussalam has also signed 11 Exchange of Information Agreement i.e. with Australia, Canada, France, Denmark, Faroes, Finland, Greenland, Iceland, Norway, Sweden and India. Brunei Darussalam has also signed Convention on Mutual Administrative Assistance in Tax Matters (MAC) which allows Brunei Darussalam to exchange information on tax matters with its signatory countries.