



**SIARAN MEDIA
KEMENTERIAN KEWANGAN DAN EKONOMI**

**SYARIKAT - SYARIKAT DIDENDA KERANA
KEGAGALAN MENGHADAPKAN PENYATA-PENYATA CUKAI PENDAPATAN**

Tarikh: 16 Mac 2022

1. Syarikat-syarikat yang berdaftar di bawah Akta Syarikat-Syarikat, Penggal 39, adalah dikehendaki untuk menghadapkan Penyata Cukai Pendapatan masing-masing selewat-lewatnya pada 30 Jun bagi Tahun Taksiran yang berkenaan sebagai salah satu tanggungjawabnya di bawah Akta Cukai Pendapatan, Penggal 35. Kegagalan untuk menghadapkannya adalah satu kesalahan di bawah Akta Cukai Pendapatan, Penggal 35 yang mana jika didapati bersalah boleh dikenakan denda sebanyak BND10,000 dan jika gagal membayar akan dipenjarakan selama 12 bulan.
2. Sehubungan dengan itu, pada bulan Januari 2022, enam buah syarikat tempatan telah diarahkan untuk membayar denda setelah wakil syarikat-syarikat tersebut mengaku bersalah di Mahkamah Majistret kerana gagal mematuhi Seksyen 52(1) Akta Cukai Pendapatan (Penggal 35).
3. Cementone Sdn Bhd, Keyangan Sdn Bhd, Multiaire Engineering Sdn Bhd, Hi-Kujaya Sdn Bhd dan Hasinah Sdn Bhd masing-masing telah dikenakan denda sebanyak BND5,000 kerana gagal mengemukakan Penyata Cukai Pendapatan bagi Tahun-Tahun Kewangan yang berakhir pada 31 Disember 2015, 2016, 2017, 2018 dan 2019.
4. SKBB Properties & Development Sdn Bhd telah dikenakan denda sebanyak BND4,000 kerana gagal menghadapkan Penyata Cukai Pendapatan bagi Tahun-Tahun Kewangan yang berakhir pada 31 Disember 2015, 2016, 2017, 2018 dan 2019.
5. Bahagian Hasil, Kementerian Kewangan dan Ekonomi ingin mengingatkan bahawa mana-mana syarikat yang disabit bersalah disebabkan kegagalan menghadapkan Penyata Cukai Pendapatan, adalah masih dikehendaki untuk menghadapkan Penyata Cukai Pendapatan yang tertunggak dan seterusnya membayar Cukai Pendapatan dan penalti (maksimum 17% daripada jumlah Cukai yang tertunggak), jika ada, yang telah dikenakan disebabkan kegagalan tersebut.

Bahagian Hasil
Kementerian Kewangan dan Ekonomi
Negara Brunei Darussalam



**PRESS RELEASE
MINISTRY OF FINANCE AND ECONOMY**

**LOCAL COMPANIES FINED
FOR FAILURE TO SUBMIT INCOME TAX RETURNS**

Date: 16th March 2022

1. Companies registered under the Companies Act, Cap. 39, are required to submit Income Tax Returns by 30th June of the relevant Year of Assessment as part of their obligations under Section 52(1) of the Income Tax Act, Cap.35. Failure to submit is an offence under the Income Tax Act, Cap.35, which, upon conviction, is liable to a fine of BND10,000 and in default of payment to imprisonment for 12 months.
2. In this regard, in the month of January 2022, six local companies were ordered to settle fines after their representatives pleaded guilty at the Magistrate's Court to failing to comply with Section 52(1) of Income Tax Act (Section 35).
3. Cementone Sdn Bhd, Keyangan Sdn Bhd, Multiaire Engineering Sdn Bhd, Hi-Kujaya Sdn Bhd and Hasinah Sdn Bhd were each fined a sum of BND5,000 for having failed to file Income Tax Returns for the Financial Years ending on 31st December 2015, 2016, 2017, 2018 and 2019.
4. SKBB Properties & Development Sdn Bhd was fined BND4,000 for having failed to file Income Tax Returns for the Financial Years ending on 31st December 2015, 2016, 2017, 2018 and 2019.
5. The Revenue Division, Ministry of Finance and Economy would like to remind that companies which have been found guilty for failing to submit Income Tax Returns, are still required to submit their outstanding Income Tax Returns and to pay Income Tax and penalties (maximum 17% of the tax outstanding), where applicable, that have been charged due to the said failure to submit Income Tax Returns.

Revenue Division
Ministry of Finance and Economy
Negara Brunei Darussalam