

## BUSINESS HOURS

**Monday – Thursday, Saturday**

**8.00 am – 3.30 pm**

# GUIDE TO FILE ANNUAL RETURNS FOR LOCAL COMPANY



### C O N T A C T   U S

**REGISTRY OF COMPANIES AND BUSINESS  
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Registry of Companies  
Ministry of Finance  
Brunei Darussalam



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**“All locally incorporated companies are required to hold their Annual General Meeting (AGM) and file their Annual Returns (AR) annually pursuant to sections 107, 108 and 109 of the Companies Act (CAP. 39)”**

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## When must my company hold an AGM and file the AR?

Under section 109 of the Companies Act, the AR must be filed with ROC within 28 days after the AGM.

For a company's first AGM, it should be held within 18 months after incorporation under section 111 of the Companies Act.

Subsequent AGM's must be held once every calendar year and cannot be more than 15 months apart.

Public Company	Requirements:
A company that is limited by shares where the number of shareholders can be more than 50 or a company limited by guarantee.	<ul style="list-style-type: none"><li>• Must submit annual returns</li><li>• Must submit audited financial statements</li></ul>

## What if my company is 'dormant'?

A company is considered 'dormant' during a period in which no accounting transaction occurs. However, a 'dormant' company is still required to submit their Annual Returns. It will also be subject to fees payable to the Registrar and any fine/default penalty paid to the Registrar.

Please note that section 312 of the Companies Act imposes a penalty for false statements made to the Registrar.

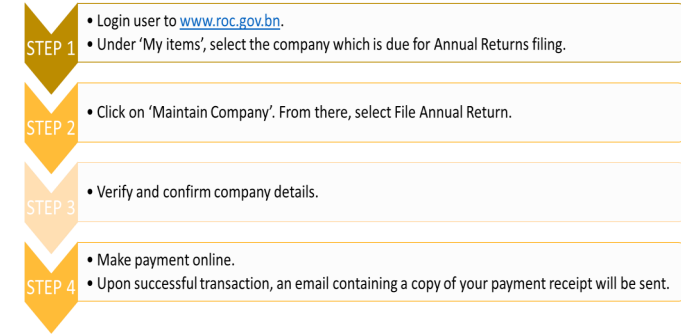
## Who should file the AR?

The company's officers (e.g. director or secretary) can file the AR. Alternatively, the company can engage the services of a professional firm or a corporate service provider to file the AR on its behalf.

## What are the required documents when filing AR?

- Cover Letter stating name of the public company and its registration number
- Annual Return form
- Date of AGM and proof
- Audited Financial Statements

## STEP-BY-STEP PROCESS FOR FILING ANNUAL RETURNS



## FREQUENTLY ASKED QUESTIONS

### What are the fees payable?

The fee payable for filing the Annual Return for a local company is BND 20.00

### Is there a penalty if my company fails to hold its AGM or file its annual return by the due date as stipulated in the Companies Act?

Yes, a company will incur a penalty for late lodgement as provided in the Companies Act. The company's directors may also be issued a summon for not complying with these provisions.

### Can I request for an extension to file my company's AR or hold an AGM?

Yes, an application may be made to the Registrar for extension to hold an AGM, however there is no provision for extension of time to be granted for filing AR.

### Is a company incorporated outside Brunei required to file its AR with ROC?

Pursuant to section 302(3) of the Companies Act, a company incorporated outside Brunei Darussalam shall within 2 months of its AGM, lodge with the Registrar, a copy of its balance sheet made up to the end of its last financial year.