



REVENUE DIVISION, MINISTRY OF FINANCE
ESTIMATED CHARGEABLE INCOME (ECI) FORM
 (for Year of Assessment 2012)

Identifier Number:

Remember to quote this number in all correspondence or when calling the Revenue Division counter. The Identifier Number is your ROC/RFC Number.

Under Section 52A read with Section 69A of the Income Tax Act, Chapter 35 you are required to file and pay tax on your estimated chargeable income.

Please use this form to declare the company's estimated chargeable income. The completed ECI form should be submitted within 3 months after the end of the basis period. You are encouraged to submit your ECI via STARS eServices Portal at <https://www.stars.gov.bn>

Please get ready the company's particulars and estimated chargeable income to fill in this Form.

Section A: Company Particulars

Name of Company (Business Name)

Basis Period Ending on (DD/MM/YYYY)

Date of Incorporation (DD/MM/YYYY)

Section B: Tax Exemption Scheme

Note 1: To be completed only if the company qualifies for tax exemption

B1 The company qualifies for tax exemption under the Investment Incentives Order, 2001 Yes No

B2 Investment Incentive Type

Section C: Estimate of Chargeable Income

Note 2: Enter the company's estimated chargeable income after deducting any income that is exempt from Income Tax under Section 10 of the Income Tax Act or the Investment incentives Order, 2001

C1 Estimated Chargeable Income BND

Section D: Tax Payable on Estimate of Chargeable Income

See Section 35(4) of the Income Tax Act, Chapter 35

If your basis period falls in two calendar years, apportion your estimated chargeable income as laid down in Section 35(6A) of the Income Tax Act

	Period	Threshold (%)	Rate (%)	ECI (BND)	Amount (BND)
D1	2010	100.00	<input type="text"/>	<input type="text"/>	<input type="text"/>
	2011	100.00	<input type="text"/>	<input type="text"/>	<input type="text"/>
D2	2010	25.00	<input type="text"/>	<input type="text"/>	<input type="text"/>
	2011	25.00	<input type="text"/>	<input type="text"/>	<input type="text"/>
D3	2010	50.00	<input type="text"/>	<input type="text"/>	<input type="text"/>
	2011	50.00	<input type="text"/>	<input type="text"/>	<input type="text"/>
D4	2010	100.00	<input type="text"/>	<input type="text"/>	<input type="text"/>
	2011	100.00	<input type="text"/>	<input type="text"/>	<input type="text"/>
D5	Total Tax Payable on ECI (D2 + D3 + D4) [For the whole of the Basis Periods]				<input type="text"/>



REVENUE DIVISION, MINISTRY OF FINANCE
ESTIMATED CHARGEABLE INCOME (ECI) FORM
 (for Year of Assessment 2012)

Identifier Number:

Remember to quote this number in all correspondence or when calling the Revenue Division counter. The Identifier Number is your ROC/RFC Number.

Section E: Tax Payable on Estimate of Chargeable Income for Newly Incorporated Companies

See Section 35(5) of the Income Tax Act, Chapter 35

If your basis period falls in two calendar years, apportion your estimated chargeable income as laid down in Section 35(6A) of the Income Tax Act

		Period	Threshold (%)	Rate (%)	ECI (BND)	Amount (BND)
E1		2010	100.00	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>
		2011	100.00	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>
E2		2010	0.00	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>
		2011	0.00	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>
E3		2010	50.00	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>
		2011	50.00	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>
E4		2010	100.00	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>
		2011	100.00	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>
E5	Total Tax Payable on ECI (E2+E3+E4) [For the whole of the Basis Periods]					<input style="width: 140px; height: 20px;" type="text"/>

Section F: Declaration

Company:

I declare that:

- all the information stated in this form and the accompanying information is true and correct; and
- I have the necessary receipts and/or other records – or expect to obtain the necessary written evidence within a reasonable time of furnishing this form – to support my claims.

Agent:

I declare that:

- this form has been prepared in accordance with information provided by the taxpayer;
- the taxpayer has given me a declaration stating that the information provided to me is true and correct; and
- the taxpayer has authorised me to furnish this form.

Particulars of Person Completing the Form

Name/Name of Agent			
Designation/Agent Identifier Number (If completed by an Agent)			
Contact Number			
Signature		Date	

Making a false or incorrect declaration is a punishable offence under the Income Tax Act, Chapter 35.

Under section 6A(5), where any return, estimate, statement or document is filed or submitted on behalf of any company or body of persons by an authorised agent through STARS,

- it shall be deemed to have been filed or submitted with the authority of that company or body of persons; and
- that company or body of persons shall be deemed to be cognisant of all matters therein.

Furthermore, under section 47, the manager or principal officer in Brunei Darussalam of every company or body of persons shall be answerable for doing all such acts, matters and things as are required to be done by virtue of the Income Tax Act, Chapter 35 for the assessment of such company or body and payment of tax.