

MAP APPLICATION PROCESS

NO:	WORK PROCESS	OFFICER IN CHARGE
1	Received application from taxpayer <ul style="list-style-type: none"> ▪ Enter received date to MAP statistics Database 	International Unit (Exchange of Information)
2	Review application <ul style="list-style-type: none"> ▪ Review if the Objection is justified ▪ Whether CA itself not able to arrive with a satisfactory solution ▪ Whether the application is within scope ▪ Ensure that the application is completed with supporting document as per required which are as followed: <ul style="list-style-type: none"> • Taxpayer's name, address, tax identification number (ROC registration number), contact details and main business activities; • Letter of authorization (Click here for sample) stating the engagement of tax agents or other representatives to act for the taxpayer (where applicable); • The name of the Treaty Partner tax administration involved; • The specific DTA including the provision(s) of the specific article(s) which the taxpayer considers is not being correctly applied; • The relevant facts of the case including any documentation to support these facts, the taxation years or period involved and the amounts involved; • Analysis of the issue(s) involved, including taxpayer's interpretation of the application of the specific DTA provision(s), to support the claim that the provision of the specific DTA is not correctly applied, together with relevant documentation (e.g. copies of tax assessments, audits conducted by the tax authorities leading to the incorrect application of the DTA provision); • Whether the MAP request was also submitted to the CA of the treaty partner. If yes, a copy of that submission is required unless the content of both MAP submissions are exactly the same; • Whether the taxpayer has pursued domestic remedies such as tax tribunals or courts in the foreign jurisdiction. If yes, a copy of the decision is to be provided; • Whether similar issue(s) has been previously dealt with in an advance ruling or by any tax tribunal or court. If yes, a copy of these rulings or decisions should be provided where relevant and available; • How the taxpayer has reflected the issue(s) in its Brunei income tax return (e.g. income not brought to tax, foreign tax credit claimed); 	

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	<ul style="list-style-type: none"> • A statement confirming that all information and documentation provided in the MAP request is accurate and that the taxpayer will assist the CA in its resolution of the issue(s) presented in the MAP request by furnishing any other information or documentation required by the CA in a timely manner; and • A statement indicating whether the taxpayer has filed a notice of objection or a notice of appeal. 	
3	<p>(1) Application accepted</p> <ul style="list-style-type: none"> ▪ Issue MAP application acceptance letter to taxpayer <p>(2) Application rejected</p> <ul style="list-style-type: none"> • Issue MAP rejection letter to taxpayer 	
4	<p>Engage CA of treaty partner to start negotiation</p> <ul style="list-style-type: none"> • Inform by writing CA of tax treaty to start negotiation with reasons on why MAP is requested by taxpayer 	
5	<p>Negotiate agreed MAP outcome with CA</p> <ul style="list-style-type: none"> • Negotiations to be conducted electronically, telecommunication or face-to-face meeting if required. • Before agreeing with the proposed agreed MAP outcomes, to get approval from Collector of Income Tax in writing • Agreed MAP outcomes to be written in letter and signed by one or both CAs if required. 	
6	<p>Communicate the agreed MAP outcome with taxpayer for acceptance</p> <ul style="list-style-type: none"> ▪ Inform in writing or electronically taxpayers on the agreed MAP outcome. 	
7	<p>(1) Taxpayer accept the agreed MAP outcome</p> <ul style="list-style-type: none"> ▪ Inform in writing to the CA of treaty partner that the taxpayer have accepted the agreed MAP outcome ▪ Exchange agreement with the CA of treaty partner to conclude MAP outcome ▪ Update the MAP case information in the MAP statistic database <p>(2) Taxpayer reject the agreed MAP outcome</p> <ul style="list-style-type: none"> ▪ Inform in writing to CA of treaty partner on the outcome rejection by the taxpayer ▪ Inform in writing to CA of treaty partner on the closed case as a result of the taxpayer's rejection. 	
8	MOF, CA and taxpayer implements the agreed MAP outcome	

Case start date and Closed date

- All MAP cases to be resolved within the time frame of 24 months as required in OECD Action 14
- To notify CA of the treaty partner of the request within a target time frame of 4 weeks from the receipt of the taxpayer's MAP request.

- CA of the treaty partner that receives notification if it wishes to confirm receipt of the confirmation shall do so within 1 week from the notification.
- For case start date,
 - It shall start 1 week from the date of notification by the CA of the treaty partner that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date; and
 - When MOF have not receive a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation within 2 months from the receipt of the MAP submission, in which case the case start date shall be the date it received such required information.
- For case closed date,
 - The date of an official communication (in writing) from MOF to inform taxpayer of the outcome of its MAP request. The outcome could be one of the following:
 - Access to MAP is denied;
 - Objection is not justified objection;
 - Objection is resolved via domestic remedy;
 - Unilateral relief will be granted;
 - Competent authority agreement that will (or would, if accepted by taxpayer, regardless of whether the taxpayer accepts that outcome) fully eliminate double taxation or fully resolve taxation not in accordance with the tax treaty;
 - Competent authority agreement that will (or would, if accepted by taxpayer, regardless of whether the taxpayer accepts that outcome) partially eliminate double taxation or partially resolve taxation not in accordance with the tax treaty;
 - Competent authority agreement that that there is no taxation not in accordance with the tax treaty;
 - No competent authority agreement is reached including agreement to disagree; and
 - Any other outcome.
 - The date MOF receives a notification from the taxpayer on the withdrawal of its MAP request.
- MOF to inform CA of the treaty partner of its notification to the taxpayer on the outcome of the MAP case or in case of a withdrawal of the MAP request by the taxpayer, of the date of such withdrawal.