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**CONSTITUTION OF BRUNEI DARUSSALAM
(Order made under Article 83(3))**

INCOME TAX ACT (AMENDMENT) (NO. 2) ORDER, 2017

ARRANGEMENT OF SECTIONS

Section

1. Citation
 2. Insertion of new section 5B of Chapter 35
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CONSTITUTION OF BRUNEI DARUSSALAM
(Order made under Article 83(3))

INCOME TAX ACT (AMENDMENT) (NO. 2) ORDER, 2017

In exercise of the power conferred by Article 83(3) of the Constitution of Brunei Darussalam, His Majesty the Sultan and Yang Di-Pertuan hereby makes the following Order —

Citation

1. This Order may be cited as the Income Tax Act (Amendment) (No. 2) Order, 2017.

Insertion of new section 5B of Chapter 35

2. The Income Tax Act is amended by inserting the following new section immediately after section 5A —

“Rulings

5B. (1) The Collector may at any time make a ruling on the application of any provisions of this Act in relation to any person or any type of arrangement.

(2) The rulings made under subsection (1) shall be binding.

(3) The Collector may withdraw, either whole or partly any ruling made under this section.

(4) Notwithstanding any other provision of this Act, where the ruling in subsection (1) applies to any person in relation to an arrangement and the person applies the provision in the manner stated in the ruling, the Collector shall apply the provision in relation to the person and the arrangement in accordance with the ruling.”.

Made this 4th. day of Jamadilawal, 1438 Hijriah corresponding to the 1st. day of February, 2017 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

HIS MAJESTY
THE SULTAN AND YANG DI-PERTUAN
BRUNEI DARUSSALAM