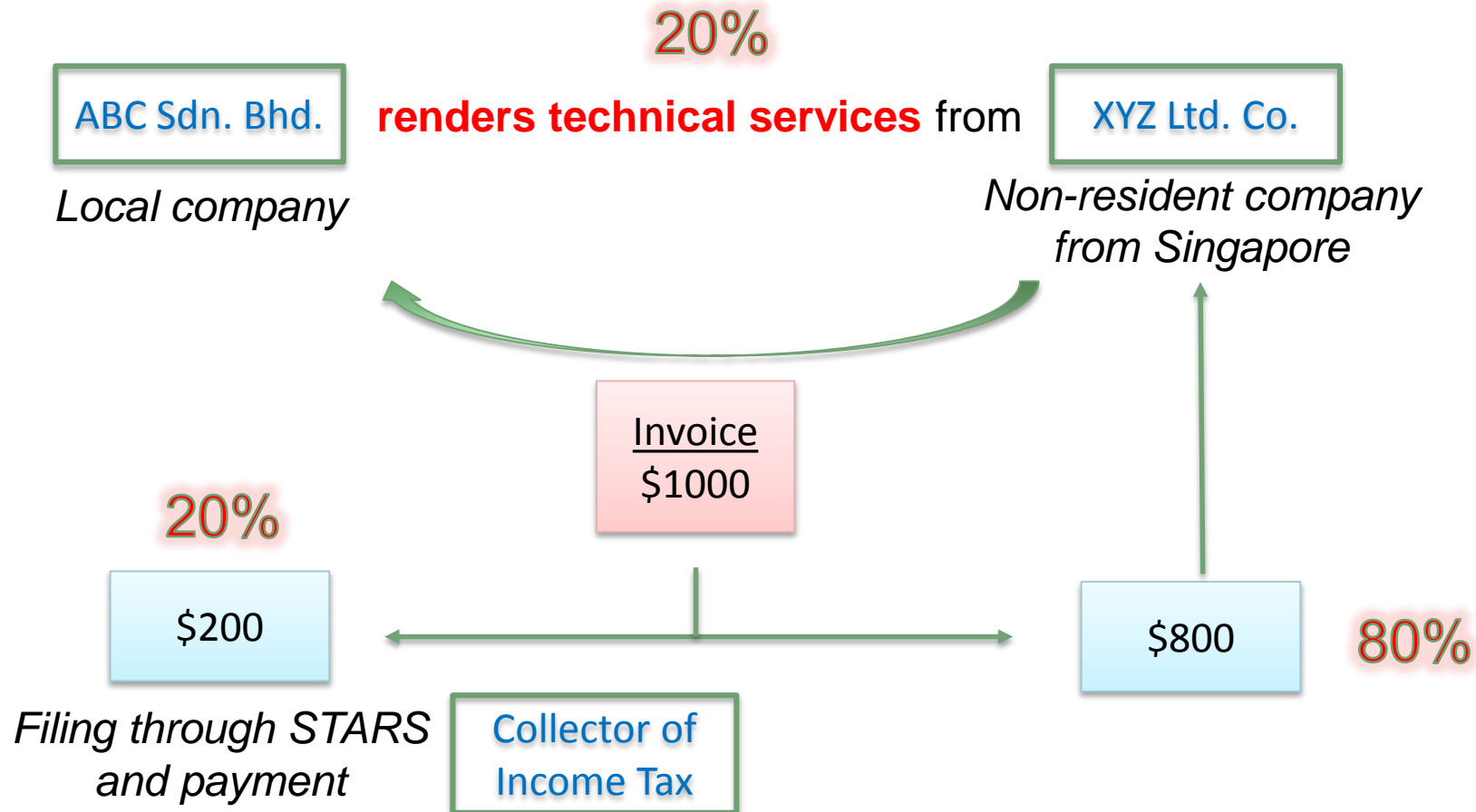




PAYMENT OF WITHHOLDING TAX





REVENUE DIVISION
MINISTRY OF FINANCE

CLAIM OF REFUND

Section 77 of the Income Tax Act governs the “Repayment of tax and deduction where tax paid or payable affected by double taxation relief”. Accordingly, any non-resident from a country that have signed Avoidance of Double Taxation Agreement (ADTA) with Brunei Darussalam who wishes to claim relief under such ADTA, may initiate its request by filing the Income Tax Return* for the relevant Year of Assessment

As Brunei Darussalam adopts preceding year basis of taxation for all sources of income, non-residents may apply for the relief after the end of the basis period relevant to the Year of Assessment. The basis period of January 2015 till Dec 2015 falls in the Year of Assessment 2016. The return of income for YOA 2016 should be filed between 1st January 2016 and 30 June 2016.

** Income Tax Return Form for non-residents has to be requested by email (to revenue@mof.gov.bn) by providing the non-residents details such as name of company, company’s registration number in their country of residence and registered address for Revenue Division to generate the form manually.*



REVENUE DIVISION
MINISTRY OF FINANCE

REFUND PROCESS

