



**REVENUE DIVISION  
MINISTRY OF FINANCE AND ECONOMY  
Application for Certificate of Residence for Companies  
(For Tax Residents only)**

This application form must enclose the following documents: -

- Copy of the applicant's identification card; and
- Copy of the latest Income Tax Returns

<b>Part 1 – Company Particulars</b>	
Name of company	: <u>(AS REGISTERED IN ROCBN)</u>
Tax Reference Number	: <u>(APPLICABLE FOR FOREIGN COMPANY ONLY)</u>
ROC/RC/RFC Number	: <u>(APPLICABLE FOR LOCALLY REGISTERED COMPANIES IN ROCBN ONLY)</u>
Registered Address	: <u>(AS RECORDED IN ROCBN)</u>
Email Address	: <u>(COMPANY'S EMAIL THAT CAN BE CONTACTED)</u>
<b>Part 2- Required information pertaining to income derived from Treaty Country</b>	
Name of treaty country	: <u>(APPLICABLE COUNTRY IN WHICH BRUNEI DARUSSALAM HAVE TREATY WITH)</u>
Nature of income derived	: <u>(NATURE OF TRANSACTION E.G. INTEREST, DIVIDEND &amp; ETC)</u>
Amount of income	: <u>(AMOUNT INVOLVED IN TRANSACTION)</u>
Particulars of the foreign company/person paying the income	: <u>(DETAILS OF FOREIGN COMPANY/PERSON)</u>
Year of Assessment for which the certificate is required	: <u>(THE INCOME DECLARED IN THE SAME YOA)</u>
<b>Part 3 – Declaration</b>	
<p>We confirm that the control and management of the company for the whole of <u>(YEAR OF ASSESSMENT)</u> (yyyy) has been exercised in Brunei Darussalam.</p> <p>(Confirmation on control and management of the company is on a preceding calendar year basis. For example, if the certificate required is for Year of Assessment 2009, the year to be confirmed is 2008.)</p> <p>We confirm that the application is made for the purpose of claiming benefit (reduced tax rate / tax credit / tax sparing credit / fiscal relief *) under the Avoidance of Double Taxation Agreement.</p> <p>*delete where not applicable</p> <p>We confirm that the company is the beneficial owner of the income.</p>	
Full name of the person making this application	: <u>(THE FULL NAME OF REPRESENTATIVE OF THE COMPANY)</u>
Signature	: <u>(SIGNATURE OF THE REPRESENTATIVE)</u>
Capacity of person making this application	: <u>(PROVIDE CLARIFICATION ON CAPACITY &amp; ROLE OF THE REPRESENTATIVE)</u>
Date of application	:
Contact person and number	: <u>(CONTACT PERSON AND NUMBER THAT CAN BE CONTACTED)</u>
Designation	: <u>(DESIGNATION OF THE CONTACT PERSON)</u>
<b>The Brunei Darussalam Income Tax Act imposes penalties for providing false or incorrect information.</b>	

Level 1, Island Block, Ministry of Finance and Economy Building, Commonwealth Drive, BB3910, Brunei  
Darussalam Tel: 673 2383933 Fax: 673 2383932 <http://www.mofe.gov.bn>

## **Certificate of Residence Application (Guide)**

Click [here](#) to download the application form.

Kindly submit the completed form with the following required documents:

- Cover letter;
- Copy of applicant's Identification Card (IC) or Passport;
- Copy of the latest income tax returns submitted;
- Verification by the company secretary that the Board Meetings for the applicable year was held in Brunei Darussalam, alternatively an extract of the minutes of meeting, confirming date of Board Meeting, attendees, date, time and venue is also acceptable; and
- Proof of foreign income in consideration has been recorded in the Profit and Loss Account.

The applicant can submit the complete application form in hardcopy at the counter or send a softcopy via email to [international.revenue@mofe.gov.bn](mailto:international.revenue@mofe.gov.bn)

For any inquiries, kindly contact us at +6732383925 or email [international.revenue@mofe.gov.bn](mailto:international.revenue@mofe.gov.bn)