

No. S 27

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

**INCOME TAX ACT (AMENDMENT) (NO. 1) ORDER, 2020**

**ARRANGEMENT OF SECTIONS**

Section

1. Citation and commencement
  2. Amendment of section 35 of Chapter 35
-

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

INCOME TAX ACT (AMENDMENT) (NO. 1) ORDER, 2020

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 and commencement**

1. This Order may be cited as the Income Tax Act (Amendment) (No. 1) Order, 2020 and shall be deemed to have commenced on 1st January 2014.

**Amendment of section 35 of Chapter 35**

2. Section 35 of the Income Tax Act is amended —

(a) in subsection (1) —

(i) in paragraph (e) —

(A) by deleting “and the subsequent years of assessment” and by substituting “until 2014” therefor;

(B) by deleting the comma and by substituting a semicolon therefor;

(ii) by inserting the following new paragraph immediately after paragraph (e) —

“(f) the year of assessment 2015 and subsequent years of assessment upon the chargeable income of every company, tax at the rate of 18.5 *per cent*,”;

(b) in subsection (4) —

(i) in paragraph (a), by deleting “(excluding Brunei Darussalam dividends)” from the second line;

(ii) in paragraph (b), by deleting “(excluding Brunei Darussalam dividends)” from the second line;

(c) in subsection (5), by deleting “(excluding Brunei Darussalam dividends)” wherever they appear in the last four lines;

(d) by repealing subsection (6A) and by substituting the following new subsection therefor –

“(6A) (a) The rate of tax under subsection (1)(e) shall not apply to any part of the chargeable income of any company which is attributable to the income derived by the company on or before 1st January 2011 and the rate of tax under subsection (1)(d) shall apply to such part of the chargeable income of the company.

(b) The rate of tax under subsection (1)(f) shall not apply to any part of the chargeable income of any company which is attributable to the income derived by the company on or before 1st January 2014 and the rate of tax under subsection (1)(e) shall apply to such part of the chargeable income of the company.”;

(e) in subsection (7), by deleting the definition of “Brunei Darussalam dividends”.

Made this 16th. day of Syawal, 1441 Hijriah corresponding to the 8th. day of June, 2020 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

**HIS MAJESTY  
THE SULTAN AND YANG DI-PERTUAN,  
BRUNEI DARUSSALAM.**