

No. S 28

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

**INCOME TAX ACT (AMENDMENT) (NO. 2) ORDER, 2020**

**ARRANGEMENT OF SECTIONS**

Section

1. Citation and commencement
  2. Amendment of section 11E of Chapter 35
  3. Amendment of section 11F
  4. Amendment of section 11G
  5. Amendment of section 42AA
  6. Amendment of section 42AB
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**CONSTITUTION OF BRUNEI DARUSSALAM  
(Order made under Article 83(3))**

**INCOME TAX ACT (AMENDMENT) (NO. 2) 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. 2) Order, 2020 and shall be deemed to have commenced on 1st April 2014.

**Amendment of section 11E of Chapter 35**

2. Section 11E of the Income Tax Act, in this Order referred to as the Act, is amended by deleting “Tabung Amanah Pekerja (Employee Trust Fund) established under section 6 of the Tabung Amanah Pekerja Act” from the second and third lines and by substituting “Employee Trust established by section 6 of the Employee Trust Act” therefor.

**Amendment of section 11F**

3. Section 11F of the Act is amended by deleting “Fund under section 8 of the Supplemental Contributory Pensions Order, 2009” from the second and third lines and by substituting “under section 8 of the Supplemental Contributory Pensions Trust Order, 2009” therefor.

**Amendment of section 11G**

4. Section 11G of the Act is amended by deleting “Tabung Amanah Pekerja (Employee Trust Fund)” from the third line and by substituting “Employee Trust established by section 6 of the Employee Trust Act (Chapter 167)” therefor.

**Amendment of section 42AA**

5. Section 42AA of the Act is amended, in subsection (2)(a)(iii), by deleting “Tabung Amanah Pekerja (Employee Trust Fund) established under Tabung Amanah Pekerja Act” and by substituting “Employee Trust established by section 6 of the Employee Trust Act” therefor.

**Amendment of section 42AB**

6. Section 42AB of the Act is amended, in subsection (2)(c), by deleting “Tabung Amanah Pekerja (Employee Trust Fund) established under the Tabung Amanah Pekerja Act” and by substituting “Employee Trust established by section 6 of the Employee Trust Act” therefor.

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.**