

No. S 30

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

INCOME TAX ACT (AMENDMENT) (NO. 4) ORDER, 2020

ARRANGEMENT OF SECTIONS

Section

1. Citation and commencement
 2. Amendment of section 35 of Chapter 35
 3. Amendment of section 37
 4. Amendment of section 37A
 5. Amendment of section 37B
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**CONSTITUTION OF BRUNEI DARUSSALAM
(Order made under Article 83(3))**

INCOME TAX ACT (AMENDMENT) (NO. 4) 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. 4) Order, 2020 and shall be deemed to have commenced on 1st April 2017.

Amendment of section 35 of Chapter 35

2. Section 35 of the Income Tax Act, in this Order referred to as the Act, is amended —

(a) in subsection (2), by deleting “15” from the first line and by substituting “2.5” therefor;

(b) in subsection (2A), in paragraph *(b)*, by deleting “15” and by substituting “10” therefor.

Amendment of section 37

3. Section 37 of the Act is amended, in subsection (1), by deleting “15” from the fourth line and by substituting “2.5” therefor.

Amendment of section 37A

4. Section 37A of the Act is amended, in subsection (2)*(b)*, by deleting “15” and by substituting “2.5” therefor.

Amendment of section 37B

5. Section 37B of the Act is amended, in subsection (2)*(b)*, by deleting “15” and by substituting “2.5” therefor.

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

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.**