

No. S23

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

INCOME TAX ACT (AMENDMENT) ORDER, 2022

ARRANGEMENT OF SECTIONS

Section

1. Citation
 2. Amendment of section 12 of Chapter 35
 3. Amendment of section 55
 4. Amendment of section 55A
 5. Amendment of section 65
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(Order made under Article 83(3))

INCOME TAX ACT (AMENDMENT) ORDER, 2022

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

1. This Order may be cited as the Income Tax Act (Amendment) Order, 2022.

Amendment of section 12 of Chapter 35

2. Section 12 of the Income Tax Act, in this Order referred to as the Act, is amended —

- (a) by inserting "{1}" immediately before "Subject" in the first line;
- (b) by adding the following new subsection —

"(2) Notwithstanding anything in this Act, where a person is required under section 55, 55A or 65(3) to furnish to the Collector any document, statement or particulars within the time specified in the notice given under those sections or such further time as the Collector may allow under those sections and that document, statement or particulars concerns wholly or in part a deduction claimed by that person in ascertaining the income of that person from any source in the basis period for the year of assessment, no deduction from the income from that source in that period shall be allowed in respect of such claim if the person fails to provide the document, statement or particulars within the time specified in the notice or such further time as the Collector may allow."

Amendment of section 55

3. Section 55 of the Act is amended, in subsection (1) —

- (a) by deleting "in writing" from the second line;
- (b) by deleting "limited by such notice, which time shall not be less than 30 days from the date of service of such notice" from the third and fourth lines and by substituting "specified in the notice or such further time as the Collector may allow" therefor.

Amendment of section 55A

4. Section 55A of the Act is amended —

(a) by deleting "in writing" from the first line;

(b) by deleting "limited by such notice, not being less than 30 days from the date of service of such notice," from the second and third lines and by substituting "specified in the notice or such further time as the Collector may allow" therefor.

Amendment of section 65

5. Section 65 of the Act is amended, in subsection (3) —

(a) by deleting "in writing" from the second line;

(b) by inserting "within the time specified in the notice or such further time as the Collector may allow" immediately after "furnish" in the third line.

Made this 8th. day of Rabiulawal, 1444 Hijriah corresponding to the 4th. day of October, 2022 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

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