



ONE•COMMON•PORTAL

User Guide
Filing Withholding Tax

OCP – Filing Withholding Tax Form

PURPOSE

This user guide acts as a reference for steps to navigate through the One Common Portal (OCP) for the filing of Withholding Tax.

A Withholding tax form guide is also available under '*Resources and Guides*' on the OCP website. The tax form provides detailed information on each section of the Withholding form.

FURTHER ASSISTANCE

For any inquiries, please contact +673-2383933 or email revenue@mofe.gov.bn

Operating Hours:

Mondays to Thursdays: 8.30am – 12.30pm and 1.30pm - 3.30pm

Saturdays: 8.30am – 12.30pm and 1.30pm - 3.30pm

Closed on Fridays, Sundays, and Public Holidays

Table of Content

Topics	Page
Introduction	2
Filing Withholding Tax Form	4
Search and View Withholding Tax Form	22

OCP – Filing Withholding Tax Form

**FILING WITHHOLDING
TAX FORM**

Online User

Business owner / Director / Authorised Employee/ Tax Agent

Login to your OCP account. Once logged in, the OCP dashboard will be shown.

The screenshot displays the OCP dashboard interface. At the top, there is a header with the Ministry of Finance and Economy logo and the OCP logo. A navigation bar includes a 'New Business Entity' button and a user profile icon. A notification banner at the top reads: 'Second Reminder: File Poni Sdn Bhd (hard code) ECI before 08-Oct-2021'. The main content area is divided into several sections:

- My Entities 4**: A table listing registered entities. The first row is highlighted in red and contains the following data:

Registration No	Name	User Role	User Role Expiry Date	Entity Type	Status
RC30000145	SYK SDN BHD	Director	N/A	Private Company	Registered
RC30000145	SYK SDN BHD	Shareholder	N/A	Private Company	Registered
- Unfinished Businesses 6**: A list of pending business actions, including 'Register a Business Name', 'Change Business Name Details', 'Incorporate a Public Company', 'Incorporate a Private Company', and 'Change Business Sector'.
- Overdue Submissions 1**: A list of overdue submissions, including 'Incorporate a Public Company' for Lily SDN BHD.
- Correspondences 6**: A list of pending correspondences, including 'Incorporate a Private Company' for Sunflower SDN BHD and Sunflower 1 Sdn Bhd, and 'Change Business Sector' for BAGZZZ BHD.
- Pending Payments 1**: A list of pending payments, including 'Incorporate a Private Company' for Sunflower SDN BHD.

List of registered entities will be displayed under the **My Entities** section or by clicking

on the  icon.

1. Click on the **Company Name** for which Withholding tax is to be filed for.

OCP – Filing Withholding Tax Form

The **General Details** page will be displayed.

NOTE

General Details

Addresses

Directors

Shareholders

Register of Controllers

Other Information

Filings

General Details

SYK SDN BHD RC30000145

Company Status Registered

Company Type Private Company

Incorporation Date 08-Oct-2021

Business Sector 01 Crop and animal production, hunting and related services activities

AGM Due Date 08-Apr-2023

Authorised Share Capital 25000

Actions Admin Registry STARS

Note: Users will be able to view the following details:

- General Details
- Addresses
- Directors
- Shareholders
- Register of Controllers
- Other Information
- Filings

General Details

Addresses

Directors

Shareholders

Register of Controllers

Other Information

Filings

General Details

SYK SDN BHD RC30000145

Company Status Registered

Incorporation Date 08-Oct-2021

AGM Due Date 08-Apr-2023

Actions Admin Registry **STARS**

Forms and Returns

File Tax Return

Search Tax Return

2. Click on the **STARS** tab

3. click on **File Tax Return**

OCP – Filing Withholding Tax Form

The **Form Selection – Step 1** page will be displayed.

Filing
SYK SDN BHD RC30000145

1. Form Selection 2. Form Filing 3. Submission

New Submission

Tax Type * -- Select a Tax Types --

Form Type * -- Select a Form Types --

Year of Assessment * -- Select Year of Assessment --

Saved Drafts

No saved drafts.

NOTE

Next Cancel

4. If a company is filing for a new submission, click on the New Submission radio button.

5. Enter the details in the **Tax Type** section as per the example below:

Field	Example
Tax Type	Withholding Tax
Form Type	Withholding Tax Form

Note: If a company is not filing for a new submission, click on the Saved Drafts radio button, to load draft saved by the user.

6. Click on the button.

<input type="button" value="Cancel"/>	Navigate the user back to the entity page
---------------------------------------	---

OCP – Filing Withholding Tax Form

The **Fill in Tax Form – Step 2** section will be displayed.

Filing
SYK SDN BHD RC30000145

1. Select Form 2. Fill in Tax Form 3. Submission

7

Sections
A
B
C
D
E
F

**REVENUE DIVISION, MINISTRY OF FINANCE AND ECONOMY
WITHHOLDING TAX FORM**

Note: Please prepare a) Particulars of Non-Resident, and b) Details of payments made.

Section A: Particulars of Payer

Identifier Number **RC30000145**

Name of Company (Business Name) **SYK SDN BHD**

Company Business Address **Address 1, Kampong Kilanas, Kilanas**

District/State **Brunei Muara**

Postal Code **BF2520**

Country **Brunei Darussalam**

Branch * Yes No

Office Telephone Number * Country Number

Fax Number Country Number

Email Address *

Back 8 Next Save as Draft Cancel

7. Users will be available to click on different sections for easy navigations.

8. After filling in all the necessary details, click on the **Next** button.

Prev	To go back to the previous section.
Save as Draft	To save application as draft and exit the filing page.
Cancel	To discard form submission.

OCP – Filing Withholding Tax Form

Section A will be displayed.

Section A: Particulars of Payer 9

Identifier Number	RC30000145				
Name of Company (Business Name)	SYK SDN BHD				
Company Business Address	Address 1, Kampong Kilanas, Kilanas				
District/State	Brunei Muara				
Postal Code	BF2520				
Country	Brunei Darussalam				
Branch *	<input type="radio"/> Yes <input type="radio"/> No				
Office Telephone Number *	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Country</td> <td>Number</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>	Country	Number	<input type="text"/>	<input type="text"/>
Country	Number				
<input type="text"/>	<input type="text"/>				
Fax Number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Country</td> <td>Number</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>	Country	Number	<input type="text"/>	<input type="text"/>
Country	Number				
<input type="text"/>	<input type="text"/>				
Email Address *	<input type="text"/>				

9. Enter the details for **Particulars of Payer** as per the example below.

Field	Example	
Identifier Number	<i>Autopoppuates</i>	
Name of Company (Business Name)		
Company Business Address		
District/State		
Postal Code		
Country		
Branch		Yes
Office Telephone Number	Country Code	+673
	Number	8123456
Fax Number	Country Code	+673
	Number	8123456
Email Address	<i>ocpuser05@gmail.com</i>	

OCP – Filing Withholding Tax Form

Section B will be displayed.

Section B: Particulars of Non-Resident Person/Recipient to Whom Pay 10 Has Been Made

Payee Name *	<input type="text"/>
Foreign Address *	<input type="text"/>
Country of Residence *	-- Select a Country --
Postal Code *	<input type="text"/>
Tax Reference Number (If Any)	<input type="text"/>
Email Address	<input type="text"/>

10. Enter the details for **Particulars of Non-Resident Person** as per the example below.

Field	Example
Payee Name	Ali bin Ahmad
Foreign Address	221B Baker Street
Country of Residence	United Kingdom
Postal Code	NW 61XE
Tax Reference No. (If any)	To add
Email Address	Ocpuser6@gmail.com

OCP – Filing Withholding Tax Form

Section C will be displayed.

Section C: Nature of Payments (Please select only one applicable box.)

(Under Section 35,37,37A, and 37B)

11

- Interest, commission, fee, or other payment in connection with any loan or indebtedness
- Royalties or other lump sum payments for the use of or the right to use any movable properties
- Use of or the right to use scientific, technical, industrial or commercial knowledge or information
- Rendering of technical assistance and services in connection with the application or use of scientific, technical, industrial or commercial knowledge or information
- Management Fee
- Rent or other payments for the use of equipment or other movable property
- Non-resident director's remuneration
- Others

11. User to **select one option** from the list where each radio button is accompanied with its respective tax rate that will be shown in Section E.

OCP – Filing Withholding Tax Form

Section D will be displayed.

Section D: Payment Date 12

You are required to make payment together with the submission of this form.

Incurring Date of Transaction *	<input type="text" value="14-Jul-2021"/>	
Payment Date to Non-Resident *	<input type="text" value="14-Jul-2021"/>	
Year of Assessment	2022	

Note: Incurring Date of Transaction: Commencement date following the period when the transaction or services is being performed.

12. Enter the details for **Payment Date** as per the example below.

Field	Example
Incurring Date of Transaction	14 July 2021
Payment Date to Non-Resident	14 July 2021
Year Of Assessment	2022

Note:

- For **Incurring Date of Transaction:**
 - The date must be equal or greater than 01-Jan-2008
 - The date cannot be a future date
 - The date determines Withholding Tax Form's Year of Assessment
- For **Payment Date to Non-Resident:**
 - The date must be equal or less than the current system date.

OCP – Filing Withholding Tax Form

Section E will be displayed.

Section E: Withholding Tax Computation 13

E1	Amount of payment made to Non-Resident *	BND	<input type="text" value="100.00"/>
E2	Tax Rate	%	<input type="text" value="10.00"/>
E3	Total Tax (E1 x E2)	BND	<input type="text" value="10.00"/>

Note: Penalty is payable if the amount of tax which is required to be deducted is not paid to the Collector under the requirements of Section 37(4).

Note: Penalty imposed (if any) will be reflected at filing confirmation stage.

13. Enter the details for **Withholding Tax Computation** as per the example below.

Field	Example
Amount of payment made to non-resident	100
Tax rate	10
Total tax	10

OCP – Filing Withholding Tax Form

Section F will be displayed.

Section F: Declaration 14

* I hereby certify that the particulars given above are correct and true and agree to be bound by such particulars.

Particulars of Director completing the form * 15

Name *	Muhd Daniel
Designation *	Director
Telephone Number *	Country * Number *
	673 8123456
Email Address *	ocpuser05@gmail.com
Date *	14-Jul-2021

14. Click on the * I hereby certify that the particulars given above are correct and true and agree to be bound by such particulars.

15. Enter the details for **Particulars of {Director/Employee/Agent} Completing the Form** as per the example below.

Field		Example
Name		Muhd Daniel
Designation		Director
Telephone Number	Country code	+673
	Number	8123456
Email Address		ocpuser05@gmail.com
Date		14-Jul-2021

OCP – Filing Withholding Tax Form

The **Submission** section will be displayed.

Filing

SYK SDN BHD RC30000145

1. Select Form 2. Fill in Tax Form 3. Submission

List of Attachments

Please upload any supporting documentation required for a complete assessment. An attachment type may consist of multiple files, but a single file size cannot exceed 5MB.
Valid file extensions: JPG, PDF (Non-Editable), DOC, DOCX, XLS, XLSX, PNG, BMP, GIF

Invoice *	16 Choose Files
Contract or Agreement	Choose Files
Exchange Rate Calculation	Choose Files
Proof of Tax Payment	Choose Files
Proof of Payment to Non-Resident	Choose Files
Certificate of Residence	Choose Files
Other Supporting Documents	Choose Files
Withholding Tax Form	Choose Files
Purchase Order	Choose Files
Quotation Order	Choose Files
Payment Voucher	Choose Files

Return Received Date: 13-Oct-2021

Return Status: Unprocessed

Assesment Status: Original Declaration

Note : Return Received Date denotes the date when hardcopy forms / supporting documents are received by the Revenue Division.

Disclaimer

I certify that the information stated in this form and the accompanying information are true and correct.

Back Submit Cancel

16. Click on the **Choose Files** button and select invoice document.

OCP – Filing Withholding Tax Form

Invoice *

Choose Files

photo-1444703686981-a3abbc4d4fe3.jpg
0.1 MB Ready to upload

Upload File

17

17. Click on the **Upload File** button to upload the file

Invoice *

Choose Files

photo-1444703686981-a3abbc4d4fe3.jpg

18

18. The file will be uploaded.

Invoice *

NOTE

Contract or Agreement Choose Files

Exchange Rate Calculation Choose Files

Proof of Tax Payment Choose Files

Proof of Payment to Non-Resident Choose Files

Certificate of Residence Choose Files

Other Supporting Documents Choose Files

Withholding Tax Form Choose Files

Purchase Order Choose Files

Quotation Order Choose Files

Payment Voucher Choose Files

19

Note:

Repeat steps 16 – 17 to upload other supporting documents if required.

OCP – Filing Withholding Tax Form

19

Disclaimer

By submitting this form, you declare that:

Company

- All the information stated in this form and the accompanying information are true and correct; and
- I have the necessary receipts and/or other records - or except to obtain the necessary evidence within a reasonable time of furnishing this form - to support my claims.

Tax Agents

- This Return has been prepared in accordance with information provided by the taxpayer.
- That the taxpayer has given me a declaration stating that the information provided to me is true and correct; and
- That the taxpayer has authorized me to furnish this return.

Note: Pursuant to section 47 of Income Tax Act (Chapter 35), the manager or principal officer in Brunei Darussalam of every company or body of person shall be answerable for doing all such acts matters and things as are required to be done by virtue of the Act for the assessment of such company or body and payment of tax.

20

Back Submit Cancel

19. Click on the By submitting this form, you declare that: checkbox after user have read through the **Disclaimer**.

20. Click on the **Submit** button.


Prev	To go back to the previous section.
Cancel	To save application as draft and exit the filing page.

OCP – Filing Withholding Tax Form

The **Payment** page will appear.

Payments

Farmfella Sdn Bhd (RC30000151) as at 15-Oct-2021


 Income Tax Form submitted successfully.


Return ID : 100001140
Income Tax Form (YOA2021)

Tax Liability	BND 0.00
---------------	-----------------

	Remaining Total Amount	BND 0.00
	Payment Amount	BND 0.00

Payment Method NOTE

Internet Banking 

Offline Payment 

Note : penalty of 5% of the outstanding tax demand will be imposed to the outstanding tax demand. Please note that if the outstanding tax demand is unpaid within 60 days of the impositions of the initial penalty, an additional penalty of 1% of the amount of outstanding tax shall be added for each completed month that the tax remains unpaid.

Proceed

Note:

- The page will display the application request that user have made, and the payment required for the application request.
- There are two forms of payment method.

OCP – Filing Withholding Tax Form

Payment Method – Internet Banking

Payments

SYK SDN BHD (RC30000145) as at 18-Oct-2021



Withholding Tax Form submitted successfully.

Return ID : 600000145

Withholding Tax Form (YOA2022)

Tax Liability

BND 10,000.00

Remaining Total Amount

BND 10,000.00

Payment Amount

BND 10,000.00

Payment Method

Internet Banking



Offline Payment



NOTE



BIBD

BAIDURI BANK



Standard
Chartered

Step by Step Instruction:

1. Select your preferred Internet Banking service above.
2. Login to your Internet Banking account using your internet banking user ID and password.
3. In the Internet Banking page, input the following:
 - Choose Payee Name as **Revenue Division Tax Payment**
 - Reference No as stated above in the **Return ID** field
 - Amount as your **Tax Liability**

Note : The terms used for the fields may vary between different banking sites.

Note : penalty of 5% of the outstanding tax demand will be imposed to the outstanding tax demand. Please note that if the outstanding tax demand is unpaid within 60 days of the impositions of the initial penalty, an additional penalty of 1% of the amount of outstanding tax shall be added for each completed month that the tax remains unpaid.

Exit

Note:

- For payment via Internet Banking, follow the step-by-step instructions.

OCP – Filing Withholding Tax Form

Payment Method – Offline Payment

Payments

SYK SDN BHD (RC30000145) as at 18-Oct-2021



Withholding Tax Form submitted successfully.

Return ID : 600000145

Withholding Tax Form (YOA2022)

Tax Liability

BND 10,000.00

Remaining Total Amount

BND 10,000.00

Payment Amount

BND 10,000.00

Payment Method



Internet Banking



Offline Payment



NOTE

You may pay by cash or cheque by going to our counter :

REVENUE DIVISION

Level 1, Island Block, Ministry of Finance and Economy Building
Commonwealth Drive, BB3910
Brunei Darussalam

Business Hours :

Monday to Thursday and Saturday (8.00am to 12:00am, 1:30pm to 3:30pm)

Please note the total payment and quote your Return ID for payment at counter.

Note : penalty of 5% of the outstanding tax demand will be imposed to the outstanding tax demand. Please note that if the outstanding tax demand is unpaid within 60 days of the impositions of the initial penalty, an additional penalty of 1% of the amount of outstanding tax shall be added for each completed month that the tax remains unpaid.

Exit

Note:

- For offline payment, take note of the **total payment** and **Return ID** and visit the RD counter to make the payment.

OCP – Filing Withholding Tax Form

SEARCH AND VIEW
WITHHOLDING TAX FORM

Online User


Business owner / Director / Authorised Employee/ Tax Agent

Navigate to the OCP dashboard.

The screenshot shows the OCP dashboard interface. At the top, there is a header with the Ministry of Finance and Economy logo and the OCP logo. A navigation menu on the left includes 'Search', 'Dashboard', 'My Entities', 'Purchased Items', 'Verify Document', 'Payment Search', 'Finished Businesses', and 'Help'. The 'My Entities' icon is highlighted with a red box. The main content area features a 'Second Reminder' banner, a 'My Entities' section with a table of entities, and three other sections: 'Unfinished Businesses', 'Overdue Submissions', and 'Pending Payments'. The 'My Entities' table has the following data:

Registration No	Name	User Role	User Role Expiry Date	Entity Type	Status
RC3000045	SYK SDN BHD	Director	N/A	Private Company	Registered
RC3000045	SYK SDN BHD	Shareholder	N/A	Private Company	Registered

Registered company will be displayed under the **My Entities** section or by clicking on

the  icon.

1. Click on a registered **Company Name**.

OCP – Filing Withholding Tax Form

The **General Details** page will be displayed.

NOTE

General Details

Addresses

Directors

Shareholders

Register of Controllers

Other Information

Filings

General Details

SYK SDN BHD RC30000145

Company Status Registered

Company Type Private Company

Incorporation Date 08-Oct-2021

Business Sector 01 Crop and animal production, hunting and related services activities

AGM Due Date 08-Apr-2023

Authorised Share Capital 25000

Actions Admin Registry STARS

Note: Users will be able to view the following details:

- General Details
- Addresses
- Directors
- Shareholders
- Register of Controllers
- Other Information
- Filings

General Details

Addresses

Directors

Shareholders

Register of Controllers

Other Information

Filings

General Details

SYK SDN BHD RC30000145

Company Status Registered

Incorporation Date 08-Oct-2021

AGM Due Date 08-Apr-2023

Actions Admin Registry **STARS**

Forms and Returns

File Tax Return

Search Tax Return

2. Click on the **STARS** tab

3. click on **File Tax Return**

OCP – Filing Withholding Tax Form

The **Tax Form Search** will be displayed.

Tax Form Search

SYK SDN BHD RC30000145 4

Form Type: Any Form Type

Year of Assessment: Any Year of Assessment

Return ID:

4. Enter the details for **Tax form Search** as per the example below.

Field	Example
Form Type	Withholding Tax Form
Year of Assessment	2022
Return ID	600000135

OCP – Filing Withholding Tax Form

The **Search Results** section will be displayed below the **Tax Form Search** section.

Return ID	Form Type	Year Of Assessment	Tax Liability (BND)	Capital Allowance C/F (BND)	Loss C/F (BND)	Application Status	Date Created	Date Modified
600000135	Withholding Tax Form	2022	10,000.00	0.00	0.00	Pending Payment	14-Oct-2021	14-Oct-2021

Note:

The **Search Results** displays the following information:

- Return ID
- Form Type
- Year of Assessment
- Tax Liability
- Capital Allowance
- Loss
- Application Status
- Date Created
- Date Modified

5. Click on the **Return ID**.

The **View Return Details** will be displayed.

View Return Details

SYK SDN BHD RC30000145

Return ID 600000135

Withholding Tax Form (YOA2022)

Tax Liability	BND 10,000.00
Remaining Total Amount	BND 10,000.00

Historical Return Details

List of Attachments

Back To Search Pay Request Revise Request Refund

6. Click on the **Return ID**.

OCP – Filing Withholding Tax Form

The **View Tax Form Details** will be displayed.

View Tax Form Details

SYK SDN BHD **RC30000145**

Return Details


Version	1	Description	Filing
---------	---	-------------	--------

7

Sections

- A
- B
- C
- D
- E
- F

Return ID: 600000135



REVENUE DIVISION, MINISTRY OF FINANCE AND ECONOMY
WITHHOLDING TAX FORM

Section A: Particulars of Payer

Identifier Number	RC30000145
Name of Company (Business Name)	SYK SDN BHD
Company Business Address	Address 1, Kampong Kilanas, Kilanas
District/State	Brunei Muara
Postal Code	BF2520
Country	Brunei Darussalam
Branch	Yes
Office Telephone Number	11
Fax Number	11
Email	shazreey.2125@gmail.com

Close

7. Users will be available to click on different sections to view all sections of tax forms.

Close	To go back to the view return details.
-------	--