



ONE•COMMON•PORTAL

Income Tax Form Guide

for

Year of Assessment 2012 to 2021

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1. Introduction

The objective of this document is to guide you in completing the Income Tax form (Section 52 requires all companies to file return of income. Here you will find which fields are relevant to your company, what information should be included in each field on the form and how the liability is calculated.

This document does not represent any legal opinion from Revenue Division or interpretation of the Income Tax Act. Revenue Division accept no liability for any loss that may occur arising from or related to the information contained in this document.

This document is recommended for:

- Principle Officers of companies (Section 47) *Directors*
- Managers of Companies (Section 47) *Employees of a company who complete the company tax returns*
- Agents (Section 6A) *Tax Agents and their employees*

Please note that this document is only applicable or Income Tax Return for Year of Assessment 2012 to 2021.

Should there be any questions which are not answered in this guide, please contact Revenue Division helpdesk for further assistance. Contact details can be found on www.ocp.mofe.gov.bn.

2. General information

This section contains general information about the form.

2.1 Identifier Number

This is the ROC or RFC number of the company for which you are filing. This information will be completed for you on the Income Tax form, using information from the Registry of Companies.

If you are an agent filing the form on behalf of a client company, you must ensure the ROC number is that of your client company and not the ROC or ROBN number of your own agency.

2.2 Required Documents

The documents required to be submitted with the Income Tax form are listed in this section and this includes:

- Signed Audited Financial Statements
- Tax Computation within the supporting annexes showing how the tax payable is arrived at.
- Supporting certification, where required

You will be required to attach these documents before submitting the form.

Note: Effective from Year of Assessment 2016, financial statements are exempted from audit requirements in respect of a company if -

- (A) it has been dormant from the time of its formation or since the end of the previous financial year pursuant to section 133B of the Companies Act (Chapter 39); or
- (B) it is a private company pursuant to section 133C of the Companies Act if-
 - (a) its revenue in that year did not exceed B\$1,000,000;
 - (b) the beneficial interest in its shares is not held, directly or indirectly, by any corporation; and
 - (c) it consists of no more than 20 members.

3. Section A: Registration Details

In this section, the details of the company for which you are filing are to be completed. Some fields in this section of the form are mandatory – these are marked with an asterisk (*).

Some fields in this section are already filled out for you, using information from the Registry of Companies. You will be able to amend some of this information if it is not up to date, however, you may not edit the company's registered address or Identifier Number. If these details are incorrect, please contact the Registry of Companies and Business Names (ROCBN) to resolve the matter.

3.1 Name of Company

This will be filled in for you using information provided by ROCBN. This field cannot be amended, if it is incorrect or out of date, please contact ROCBN to resolve the matter.

3.2 Company Address

This will be filled in for you using information provided by ROCBN. This field cannot be amended, if it is incorrect or out of date, please contact ROCBN to resolve the matter.

3.3 Postal Code

This will be filled in for you using information provided by ROCBN. This field cannot be amended, if it is incorrect or out of date, please contact ROCBN to resolve the matter.

3.4 District/State

This will be filled in for you using information provided by ROCBN. This field cannot be amended, if it is incorrect or out of date, please contact ROCBN to resolve the matter.

If your company has a foreign address the state will be displayed here, if the company has a local address, the district will be displayed here.

3.5 Country

This will be filled in for you using information provided by ROCBN. This field cannot be amended, if it is incorrect or out of date, please contact ROCBN to resolve the matter.

If your company has a local address, Brunei Darussalam will be displayed here.

3.6 Residential Status

In this field you should indicate whether the company is resident or non-resident of Brunei Darussalam.

For non-resident, with only income, which is subject to withholding tax, then you are required to complete [Section C of Annex B](#), if applicable. If you have other income, then you are required to complete the full return.

3.7 Business Sector

Business sector describes the main business undertaking of your company of your company. If you have updated your company's business sector via OCP Maintain Profile page, your company's business sector will be automatically populated on the form. Otherwise, you will be prompted to select your business sector from a list of business sector classification. This list is a standardised classification of business sectors for all companies in Brunei Darussalam used by the Department of Economic Planning and Statistics (DPES).

If your company is under the following business sectors, you may also be required to complete [Annex B](#): insurance companies, non-resident shipping companies, air transport companies and cable transmission companies are required to complete.

Your company's primary undertaking may have changed since the company was registered – in such a case you may amend the business sector and choose the appropriate sector from the list provided.

3.8 Business Subsector

Business subsector describes the subcategory business undertaking of your company. If you have recently updated your company's business subsector via OCP, your company's business subsector will be automatically filled in the form, however this is amendable. Business subsectors for all companies in Brunei Darussalam is derived from the Department of Economic Planning and Statistics (DPES).

3.9 Business Subsector Detail

Business subsector describes the subcategory details of the business undertaking of your company. If you have updated your company's business subsector details in OCP, your company's business subsector details will be automatically populated in the form.

This list is a standardised classification of business subsector details for all companies in Brunei Darussalam used by the Department of Economic Planning and Statistics (DPES).

3.10 Place where control and management are exercised

A resident company is defined as a company whose control and management of business is exercised in Brunei Darussalam

Conversely, if control and management is exercised outside of Brunei Darussalam, then the status of the company is that of a non-resident and therefore you may choose a county from the list provided.

3.11 Newly Incorporated Company

Under Section 35(5) of the Income Tax Act (Cap 35), exemption will be granted to a newly incorporated company in Brunei Darussalam for the first \$100,000 of the chargeable income during the first 3 consecutive Years of Assessment falling within or after Year of Assessment 2008.

Note: "First 3 years of assessment" in relation to a newly incorporated company means the year of assessment relating to the basis period during which the company is incorporated or registered in Brunei Darussalam and the 2 consecutive years of assessment immediately following that year of assessment.

To satisfy the criteria to be considered as a "qualifying company", your company must have been incorporated on or after 01/01/2008 and be a resident in Brunei Darussalam for the first three years of the assessment since incorporation. You should tick this box only if your company fulfils all criteria. [Income Tax Act Section 35 (7)]

3.12 Ceased Trading

If the company has ceased trading during this basis period, state the date of cessation in the field provided in the format of DD-MMM-YYYY.

3.13 Incentive Company under the Investment Incentives Order 2001

There are approximately 13 categories under which a company may qualify as an Incentive Company. Incentive status is granted to companies by the Ministry of Primary Resources and Tourism (MPRT).

The most common incentive categories are Pioneer and Post Pioneer companies. If your company has pioneer status, you are required to fill up the form as any normal company but when completing the [F10 Exempt Income](#) field, you should enter your full statutory income into the exempt income box.

If your company has Post-Pioneer status, you should tick this box and refer to the next section.

There are other types of incentives under which you may be permitted to claim partial exemption of income from tax or relaxation in claim of set off losses. If you fall in one of these categories, please contact Revenue Division for further assistance in submitting your Income Tax form.

If you are availing an Investment Incentive, you must attach a copy of your incentive status certificate (which is issued by MPRT) together with your Income Tax return submission.

3.14 Post-Pioneer Company under the Investment Incentives Order 2001

Post-pioneer status is granted to companies by the Ministry of Primary Resources and Tourism (MPRT). It permits them to be taxed at a concessionary rate not being less than 10%. [Section 22(5) of the Investment Incentives Order 2001]

Should a company qualify for Post-Pioneer status, MPRT will notify the company of the specific concessionary tax rate which is to be applied to calculate the tax liability.

If the company has been issued a certificate confirming its Post-Pioneer status;

- i. tick this box
- ii. enter your tax rate in the Income Tax form (fields G1 – G8 under the tax rate box), and
- iii. attach a copy of your certificate with the return [Section 22(2) of the Investment Incentives Order, 2001]

Only Post-Pioneer companies are permitted to amend the tax rate in the Income Tax form.

4. Section B: Shareholder Details

This section captures the details of the principal shareholders during the basis period.

4.1 B1 Shareholders during the company basis period

Under this section you must record the names of the 10 biggest shareholders of the company. If there are more than 10 shareholders, enter the total % of Shares and Capital held by all remaining shareholders in the field after row 10.

The total share % across all lines must sum up to 100%, i.e., you must account for all the shares of the company.

4.1.1 IC Number or Company Number of Shareholder

A shareholder may either be an individual or a corporation. For individual, enter the Identity Card (IC) number; whereas for a corporation or company, enter its registration number.

4.1.2 Name of Shareholder

Enter the individual's name or, the company name of the shareholder.

4.1.3 Director

Tick this the shareholder is also a director of the company.

4.1.4 Percentage of Shares

Enter the percentage of the company's shares held by each shareholder.

4.1.5 Capital

Enter the value of the shares held by the shareholder in BND.

4.1.6 Total percentage of shares and capital for remaining shareholders

Enter the total sum of the remaining shares and capital held by the smaller shareholders (those not entered under row 1 – 10).

4.1.7 Total

This is the sum of all the percentage of shares and the capital fields under Section B1. The form will automatically perform this calculation.

5. Section C: Balance Sheet

This section contains Balance Sheet information that is included in the signed audited financial statement of your company. Only enter amounts in fields that are relevant to your company.

5.1 Current Assets

5.1.1 C1 Cash

Enter the total cash held by the company at the end of the basis period.

5.1.2 C2 Trade Receivables / Debtors

Enter here the total money owing from trade customers at the end of the basis period.

5.1.3 C3 Amount due from Directors / Shareholders / Related Parties

Enter the amount owing from directors, shareholders and related parties at the end of the basis period. The amount must be broken down according to the amount owed by:

- C3(i) Directors
- C3(ii) Shareholders
- C3(iii) Related Parties

The form will automatically calculate the total of the breakdown.

5.1.4 C4 Inventories and work-in-progress

Enter the total inventories on hand and amount of work-in-progress at the end of the basis period.

5.1.5 C5 Other Current Assets

Enter the total of any other categories of current assets that the company held.

5.1.6 C6 Total Current Assets

This is the sum of all the current assets. The form will automatically calculate this value.

5.2 Fixed Assets

5.2.1 C7 Investment Assets

Enter the value of any investment assets the company held at the end of the basis period.

5.2.2 C8 Property, Plant & Equipment

Enter the value of any property, plant and equipment the company held at the end of the basis period.

Your company may also qualify for capital allowances on property, plant and equipment held. You will need to complete [Annex A](#) for claims on capital allowances.

5.2.3 C9 Other Fixed Assets

Enter any other fixed assets held by the company.

5.2.4 C10 Total Fixed Assets

This is the sum of all fixed assets that have been entered. The form will automatically calculate this value.

5.3 C11 Other Assets

Enter any other categories of assets that do not fit in the fields above.

5.4 C12 Total Assets

This is the sum of the value of current assets, fixed assets, and other assets. The form will automatically calculate this value.

5.5 Non-Current Liabilities

5.5.1 C13 Finance

Enter the amount owed to finance institutions by the company.

5.5.2 C14 Long Term Liability

Enter any other money owed by the company in the long-term.

5.5.3 C15 Total Non-Current Liabilities

This is the sum of all non-current liabilities. The form will automatically calculate this value.

5.6 Current Liabilities

5.6.1 C16 Trade Payables / Creditors

Enter the amount of trade payables or creditors.

5.6.2 C17 Borrowings

Enter the any short-term amount borrowed by the company.

5.6.3 C18 Provisions

Enter any amount of provisions.

5.6.4 C19 Total Current Liabilities

This is the sum of all current liabilities. This form will automatically calculate this value.

5.7 C20 Other Liabilities

Enter any other categories of liabilities that are not covered in the fields above.

5.8 Equity

5.8.1 C21 Share Capital

This is the amount of share capital of the company. The form auto-populates this amount from [Section B](#).

5.8.2 C22 Reserves

Enter amount of reserves.

5.8.3 C23 Total Equity

This is the sum of all equity. The form will automatically calculate this value.

5.9 C24 Total Equity and Liabilities

This is the sum of all equity and liabilities. The form will automatically calculate this value.

6. Section D: Manufacturing / Trading Account

This section captures all the income of the company, subtracting any expense directly incurred while obtaining this income. The result of this section is the gross profit of the company for the year, including other source of revenue.

If the company did not have any income during the basis period, you may leave this section blank.

6.1 Sales

6.1.1 D1 Local Sales or Turnover

Enter the amount of any local sales or turnover.

6.1.2 D2 Sales Qualifying for Incentives for Exports

Enter any sales qualifying for the incentive of fixed taxation of exports. Qualifying companies need approval from the Minister of Finance and Economy in order to avail this incentive. Please refer to Income Tax Act Section 8A for further information.

If local sales or turnover ([D1](#)) is less than 20% of the total sales or turnover ([D4](#)), then the whole total sales or turnover will be treated as export.

However, if the local sales or turnover ([D1](#)) is more than 20% of the total sales or turnover ([D4](#)), then expenses must be allocated on a pro-rata basis in the same ratio as the turnover not covered by the Incentive for exports to the export sales. Enter expenses relating to the qualified export in [E19\(vi\) Proportionate Expenses attributable to exempt income and income subject to special treatment](#) under [Section E](#). This expenses should not be included in [Cost of Sales \(D5 to D8\)](#) and other any other parts of [Section E](#).

You must select the relevant qualified industry. You may select more than one.

6.1.3 D3 Other Exports

Enter the proceeds from any other exports during the year.

6.1.4 D4 Total Sales or Turnover

This is the total amount of sales or turnover. This form will automatically calculate this amount.

6.2 Cost of Sales

Enter any costs incurred while realising the sales in this basis period. Note that other expenses are captured in [Section E](#).

6.2.1 D5 Opening Stock

Enter the stock that was held by the company at the beginning of the basis period.

6.2.2 D6 Purchases

Enter the total amount spent by the company in making purchases.

6.2.3 D7 Closing Stock

Enter the stock that was held by the company at the end of the basis period.

6.2.4 D8 Others

Enter the amount spent on any other direct cost of sales, e.g., subcontract cost, materials, freight charges, customs duty, and etc. A breakdown of each cost should be provided, including the description of the cost and the amount. Click on the 'Add' button to display extra fields to enter additional values. The form will automatically calculate the total of the breakdown.

6.2.5 D9 Total Cost of Sales

This is the difference between opening stock and closing stock (i.e., the change in stock levels during this basis period) added to any purchases and other costs to determine the full cost associated with making the sales. This field will be calculated automatically by the form.

6.3 D10 Gross Profit/(Loss)

This is the gross profit made by the company after deducting the cost of sales from the total sales. This field will be calculated automatically by the form. If you have entered a sales qualifying for Incentive for Exports in [D2](#), this amount will not be included in the calculation.

6.4 D11 Other sources of revenue including other revenue/fees/charges for services, etc.

Enter here other sources of income of the company. The amount must be broken down into the following:

- D11(i) Interest
- D11(ii) Leasing
- D11(iii) Commission/Brokerage

You may also enter any other category of other sources of income. Click on the 'Add' button to display extra fields to enter additional values. The form will automatically calculate the total of the breakdown.

6.5 D12 Gross Profit / (Loss) including other income

This is the sum of the sales gross profit and other sources of revenue. This field will be calculated automatically by the form.

7. Section E: Profit & Loss Account (Expenses)

Use this section to record any other expenses that the company has incurred that are not directly related to sales. Do not re-enter expenses which have already been included in [Cost of Sales in Section D](#). This section is similar to the expenses part of the Profit and Loss Account. It includes the most common categories of expenses that are typically listed in the Profit and Loss account.

Enter only tax-deductible expenses in E1 to E17. Expenses that are not tax deductible should be entered in [Any Other Expenses \(E18 and E19\)](#). Expenses entered in E18 and E19 will be auto populated in [F2 of Section F](#) for the purpose of determining tax liability.

You may refer to Sections 11 and 12 of the Incomes Tax Act.

Complete any fields that are relevant to the company. If a field is not relevant, you may leave it blank.

7.1 E1 Bad Debts Written-off

Enter any money that is owed but written-off as it cannot be collected.

7.2 Donations to Approved Institutions of Public Character

Enter the amount donated to charitable bodies that recognised by Revenue Division as Approved Institutions of Public Charter. Revenue Division provides an official list of charitable bodies (certain schools, charities, and hospitals) which are recognised as Approved Institutions of Public Charter.

The present list of institution of a public character in Brunei Darussalam approved by His Majesty's Council are as follows:

1. Boy Scouts Association
2. Girl Guides Association
3. Brunei Youth Council
4. Junior Chamber International
5. Red Crescent International
6. Women's Association Brunei
7. Dana Pengiran Muda Mahkota Al-Muhtadee Billah untuk Anak-anak Yatim (as of 25-Aug-1998)
8. Pusat Ehsan Al-Ameerah Al-Hajah Maryam (as of 28-Jan-2008)

-
9. Hospitals not operated for profit
 10. Educational Institutions not operated for profit
 11. A public fund established and maintained for relief of distress among members of the public

As provided under the Income Tax Act Chapter 35 Section 30(2)(c), an amount of gifts not exceeding one-sixth of the net statutory income remaining after deductions to the above institutions, is allowed for a deduction for income tax purposes.

7.3 E3 Director's Remuneration

Enter the remuneration paid to directors. A breakdown of salary, bonus, allowances (e.g., housing, travel expenses), fees and other remuneration must be provided. The total of this breakdown will be calculated automatically by the form.

7.4 E4 Entertainment

Enter the amount paid by the company for entertainment expenses.

7.5 E5 Head Office Expenses

Enter the amount paid by the company branch to its head office.

7.6 E6 Interest

Enter the amount paid by the company to pay off interest on loans. You must provide the breakdown of the amount of interest on bank loans, loans provided by the directors or other loans. The total of this breakdown will be calculated automatically by the form.

7.7 E7 Motor Vehicle Expenses

Enter the amount paid in the upkeep of company cars.

Deduction of expenses is restricted in case of motor vehicles that cost more than BND 50,000.00. The amount of expenses deductible for tax purposes shall be limited to the proportion that BND 50,000.00 bears to the actual cost of the motor vehicle. For example, a car costs BND 60,000.00 and motor vehicle expenses of BND 10,000.00 were incurred during the year. The deduction allowable on the expenses incurred for that year of assessment will be computed as follows:

$$50,000.00 \times \frac{10,000.00}{50,000.00} = 8,333.00$$

Enter this amount here. The remaining amount of BND1,667.00 is not tax deductible and should be entered in [E19](#).

7.8 E8 Rents

You should enter here the amount of rent paid by the company.

7.9 E9 Repairs & Maintenance

Enter here the amount paid for repairs and maintenance.

7.10 E10 Salaries & Other Emoluments

Enter the amount paid to employees (other than directors) broken down into salaries, bonus, allowances, and other emoluments. The total of this breakdown will be calculated automatically by the form.

7.11 E11 SCP Contributions

Enter the amount paid by the company in SCP contributions. SCP contributions are eligible for double deduction for tax purposes. The second deduction of SCP contributions is captured separately on the form under field [F1](#). [Income Tax Act Section 11F]

7.12 E12 TAP Contributions

Enter the amount paid by the company in TAP contributions. TAP contributions are eligible for double deduction for tax purposes. The second deduction of TAP contribution is captured separately on the form under field [F1](#). [Income Tax Act Section 11F]

7.13 E13 Transportation

Enter the amount paid by the company in transportation costs.

7.14 E14 Travelling Expenses

Enter the amount paid by the company in travelling expenses (amounts not already included in the Director's Remuneration or Salaries fields).

7.15 E15 Utilities

Enter the amount paid by the company in utilities bills e.g., electricity bills, water, etc.

7.16 E16 Zakat/Fitrah

Enter the amount paid by the company in Zakat or Fitrah.

7.17 E17 Other Expenses deducted from income

Enter any other expenses that do not fall under the common headings, and that are also admissible expenses for tax purposes. If the expenses are not admissible for tax purposes, they should be entered in [E19 Additional Other Expenses](#) instead.

Provide a description of the expense as well as the amount for each category of expense entered here. Click on the 'Add' button to display extra fields to enter additional values. The total of this breakdown will be calculated automatically by the form.

7.18 Any Other Expenses

7.18.1 E18 Provisions

Enter the amount deducted due to wear and tear. Provide a breakdown of the provision amounts for Obsolete Stock and for Bad & Doubtful debts. The total of this breakdown will be calculated automatically by the form. Amount entered here will be auto populated in [F2 of Section F](#).

7.18.2 E19 Additional Other Expenses

Enter the breakdown of any other expenses that do not fall under the common headings, and that are not admissible expenses for tax purposes. The most common categories of Additional Other Expenses are provided in a dropdown list for you to select. You may include other categories beneath this – you must provide the name of the category of expense and the amount of the expense.

You may click the 'Add' button to display additional fields to include these. The total of this breakdown will be calculated automatically by the form. Amount entered here will be auto populated in [F2 of Section F](#).

7.19 E20 Total Expenses

This is the total amount of expenses. This amount will be calculated automatically by the form.

7.20 E21 Net Profit/(Loss)

This is the gross profit reduced (or loss increased) by the sum of the expenses. This amount will be calculated automatically by the form.

8. Section F: Income Assessment

This section assesses the income of the company for tax computation.

8.1 Deductions claimed against income

This section includes any additional deductions that are permitted pursuant to the Income Tax Act.

8.1.1 F1 Further Deductions

Enter any amount deducted due to costs incurred by the company under the schemes referenced in Sections 11A, 11B, 11C, 11D, 11E, 11F and 11G of the Income Tax Act. If any of these deductions apply to your company, you should select the category / name from the dropdown list and enter the amount of expense incurred. Should it be necessary to enter a deduction not included in the dropdown list there are fields provided where you can enter the category of deduction and the amount deducted. The sum of the breakdown will be calculated automatically by the form. The dropdown options are:

8.1.1.1 F1(i) Deduction for expenses relating to approved trade fairs, exhibitions, or trade missions or to maintain an overseas trade office

In order to make this deduction your company must have obtained approval from the Minister charged with the responsibility for industrial development. If you select this option, you must provide the Approval Reference. Please refer to Section 11A of the Income Tax Act for details on the amount of deduction that may be entered here.

8.1.1.2 F1(ii) Further Deduction for export market development expenditure and certain advertising expenses (approved projects)

In order to make this deduction, your company must have obtained approval from the Minister charged with the responsibility for industrial development. If you select this option, you must provide the Approval Reference. Please refer to Section 11B of the Income Tax Act for details on the amount of deduction that may be entered here.

8.1.1.3 F1(iii) Expenditure on research and development for specified service by an approved research and development company

In order to make this deduction your company must have obtained approval from the Minister charged with the responsibility for industrial development. If you select this option, you must provide the Approval reference. Please refer to Section 11C of the Income Tax Act for details on the amount of the deduction that may be entered here.

8.1.1.4 F1(iv) Further deduction for expenditure on approved research and development projects

In order to make this deduction your company must have obtained approval from the Minister charged with the responsibility for industrial development. If you select this option, you must provide the Approval reference. Please refer to Section 11C of the Income Tax Act for details on the amount of the deduction that may be entered here.

8.1.1.5 F1(v) Further deduction for contribution to Tabung Amanah Pekerja

Enter the second deduction of any contributions made to TAP. The first deduction of the TAP contributions is entered under E12 TAP Contributions. You are not required to enter an Approval reference if you select this option. [Income Tax Account Section 11E]

8.1.1.6 F1(vi) Deduction for contribution to Supplemental Contributory Pensions Trust Fund

Enter the second deduction of any contributions made to TAP. The first deduction of the TAP contributions is entered under E11 SCP Contributions. You are not required to enter an Approval reference if you select this option. [Income Tax Account Section 11F]

8.1.1.7 F1(vii) Further deduction for payment of salary on account of maternity leave

Enter any deduction made for payment of salary to an employee on account of maternity leave. You are not required to enter an Approval reference if you select this option. Refer to Section 11G of

the Income Tax Act for details of restrictions on the amount that can be entered here. The deduction for payment of salary on account of maternity leave is capped at 15 weeks of salary.

8.2 Expense Adjustments

8.2.1 F2 Other Expenses (including any provisions)

This is where the expenses entered in Section E ([E18](#) and [E19](#)) that are not admissible for tax deduction are summarised before they are 'added back' to the income of the company. The amounts are auto-populated by the form from fields E18 and E19.

8.3 F3 Statutory Income/(Loss) before Capital Allowances

This is the adjusted profit minus any deductions in F1 plus any inadmissible expenses that were added back at F2.

8.4 F4 Statutory Income/(Loss) Adjusted by Capital Allowances for the year

This is where any capital allowances for the current year are deducted from the profits (now referred to as statutory income). If your company has any capital allowances, you should record these now in [Annex A](#). Capital allowances for the current year are deducted before deducting any allowances carried forward from previous years. If the statutory income is reduced to zero at this point, then the capital allowances may be carried forward to be used on next year's Income Tax return. This field will be calculated automatically by the form. [Income Tax Act Section 13, 16 and 16B]

8.5 F5 Capital Allowances

This is a summary of the total capital allowances entered in [Annex A](#) which consists of capital allowances claimed during the year and capital allowances brought forward from previous years. This field will be calculated automatically by the form.

8.6 F6 Balancing Allowances

This is a summary of the total balancing allowances entered in [Annex A](#) which consists of the net amount balancing allowances and charges claimed during the year, and balancing allowances brought forward from previous years, if any. This field will be calculated automatically by the form.

8.7 F7 Balancing Charge on disposal of Assets

This is a summary of the total balancing allowances entered in [Annex A](#) which consists of the net amount balancing allowances and charges claimed during the year, and balancing allowances brought forward from previous years, if any. This field will be calculated automatically by the form. [Income Tax Act Sections 14 and 17]

8.8 F8 Statutory Income/(Loss) Adjusted by Capital Allowances including those Brought Forward

This is where any capital allowances brought forward from previous years are deducted from the statutory income. If your company has any capital allowances to be brought forward, you should record these in [Annex A](#). If the statutory income is reduced to zero at this point, then the unused capital allowances may be carried forward to be used on next year's Income Tax return. If you have a statutory loss for the year (before the deduction of capital allowances), capital allowances will not be deducted – current year and previous year capital allowances may be carried forward to be used on next year's Income Tax return. This field will be calculated automatically by the form. [Income Tax Act Section 19]

8.9 F9 Statutory Income/(Loss) Adjusted by Loss Brought Forward

If you have any losses carried forward from previous years, you should record them in [Annex A](#). This field displays the result of the calculations in Annex A to reduce statutory income by the amount of any losses that were incurred in the previous 6 years. If your company has no losses to carry forward, then F8 and F9 will be the same amount. This field will be calculated automatically by the form. [Income Tax Act Section 30 (2)]

8.10 F10 Exempt Income

Enter any income that is exempted from tax. If you have ticked the [Pioneer Company tick-box](#) in Section A, then you should enter your full statutory income from Statutory Income/(Loss) Adjusted by Loss Carried Forward (F9) here. If your company qualifies for another type of investment incentive, then you may include all or part of F9 here. The reason for such income to be exempted should be indicated by selecting one of the options from the provided list. The available options are:

- Section 10 of the Income Tax Act
- Pioneer industries / companies [Parts II and III of Investment Incentives Order]
- Expansion of established enterprises / services companies [Parts V and VI of Investment Incentives Order]

- Production for Export [Part VII of Investment Incentives Order]
- International Trade incentives [Part IX of Investment Incentives Order]
- Warehousing and Servicing Incentives [Part XII of Investment Incentives Order]

Depending on the type of exemption, you will be required to attach supporting documents.

8.11 F11 Chargeable Income

The chargeable income is the amount that will be taxed. This is Statutory Income/(Loss) Adjusted by Loss Carried Forward (F9) minus any exempt income (F10). This field will be calculated automatically by the form. This field will be shown as zero for statutory loss. [Income Tax Act Section 31]

If your company is an insurance company, then Annex B, Section A should be completed, instead of completing sections D, E and F. The chargeable income will be transferred automatically by the form from Annex B, Section A to this field. [Income Tax Act Section 21]

9. Section G: Tax Payable

This section is split into two parts. If your company is newly incorporated (in its first 3 years of assessment), the tax will be calculated in fields G1 – G4; otherwise, the tax will be calculated in fields G5 to G8. [Income Tax Act Section 35(5)]

Tax will be calculated based on thresholds as follows:

Chargeable income		Percentage of income taxable		*Tax rate (effective from YOA 2015)
First \$100,000	X	25%	X	18.5%
Next \$150,000	X	50%	X	18.5%
Remaining amount	X	100%	X	18.5%

*Tax rates are as follows:

Year of assessment	Tax rate
2012-2014	20%
2015 onwards	18.5%

If the company's basis period spans 2 tax years, then the chargeable income will be split into two portions and each portion will be taxed on a pro-rata basis using thresholds, percentage taxable values and rates that were effective during that year.

If your company's basis period lies within the same year, then the set of fields will be blank.

For e.g., if the basis period runs from 01/09/2014 to 31/08/2015 (4 months in 2014 and 8 months in 2015) the 4/12 of the chargeable income will be taxed using 2014 thresholds, percentage taxable values and rates, while 8/12 of the chargeable income will be taxed at 2015 thresholds, percentage taxable values and rates. Tax will be calculated on a pro-rata basis as follows:

2014 (4 months)

Chargeable income		Percentage of income taxable		Tax rate		Pro-rata
First \$100,000	X	25%	X	20%	X	4/12
Next \$150,000	X	50%	X	20%	X	4/12
Remaining amount	X	100%	X	20%	X	4/12

2015 (8 months)

Chargeable income		Percentage of income taxable		Tax rate		Pro-rata
First \$100,000	X	25%	X	18.5%	X	8/12
Next \$150,000	X	50%	X	18.5%	X	8/12
Remaining amount	X	100%	X	18.5%	X	8/12

If you have indicated in Section A that the company has post-pioneer status, you may amend the tax rate to alter the calculation of tax payable. If your company does not have post-pioneer status you will not be permitted to amend the tax rate. [Part IV of Investment Incentives Order]

9.1 Newly Incorporated Companies

For this section, you may refer to Income Tax Act Section 35 (4).

9.1.1 G1 First \$100,000

These fields will display the tax due (if any) on the first \$100,000 of your company's chargeable income. Newly incorporated companies are exempted from paying tax on the first \$100,000 of their chargeable income. This field will be shown as zero. This threshold amount can change; the current value is effective from the Year of Assessment 2010 until further notice.

9.1.2 G2 Next \$150,000

These fields will display the tax due (if any) on the next \$150,000 of your company's chargeable income. If your company's chargeable income is less than \$100,001 then this will be blank. These fields will be calculated automatically by the form as follows:

Chargeable income		Percentage of income taxable		Tax rate (effective from YOA 2015)
Next \$150,000	X	50%	X	18.5%

If your company's chargeable income is greater than \$100,000 and less than \$250,000 then only the difference between the two thresholds will be used in the calculation.

For e.g., if the chargeable income is \$130,000 then the calculation will be as follows:

$$\$30,000.00 \text{ (next } \$150,000) \times 50\% \times 18.5\% = \$2,775.00$$

If you have indicated in Section A that your company's business sector is Manufacture of coke and refined petroleum products with a subsector of Manufacture of refined petroleum products, then the form will automatically apply the Liquefied Natural Gas tax rate of 55% in the tax calculation. The tax payable in G2 will be blank. Instead, your total tax payable will be calculated directly by the form and displayed in G4. [Income Tax Act Section 35A]

9.1.3 G3 Remaining Balance

These fields will display the tax due (if any) on the next remaining balance of your company's chargeable income. If your company's chargeable income is less than \$250,001 then this will be blank. These fields will be calculated automatically by the form as follows:

Chargeable income		Percentage of income taxable		Tax rate (effective from YOA 2015)
Remaining amount	X	100%	X	18.5%

This means that if the company has a chargeable income of \$450,000 then the calculation will be as follows:

$$\$200,000.00 \text{ (remaining amount)} \times 100\% \times 18.5\% = \$37,000.00$$

If you have indicated in Section A that your company's business sector is Manufacture of coke and refined petroleum products with a subsector of

Manufacture of refined petroleum products, then the form will automatically apply the Liquefied Natural Gas tax rate of 55% in the tax calculation. The tax payable in G3 will be blank. Instead, your total tax payable will be calculated directly by the form and displayed in G4. [Income Tax Act Section 35A]

9.1.4 G4 Gross Tax Payable

This is the total of the tax payable worked out in G1 to G3. This field will be calculated automatically by the form.

9.2 Other Companies

9.2.1 G5 First \$100,000

These fields will display the tax due (if any) on the first \$100,000 of your company's chargeable income. These fields will be calculated automatically by the form as follows:

Chargeable income		Percentage of income taxable		Tax rate (effective from YOA 2015)
First \$100,000	X	25%	X	18.5%

For e.g., if the company has a chargeable income of \$90,000 then the calculation will be as follows:

$$\$90,000.00 \text{ (first } \$100,000) \times 25\% \times 18.5\% = \$19,125.00$$

If you have indicated in Section A that your company has post-pioneer status, you may amend the tax rate to alter the calculation of tax payable. If your company does not have post-pioneer status, you will not be permitted to amend the tax rate. [Part IV of Investment Incentives Order]

If you have indicated in Section A that your company's business sector is Manufacture of coke and refined petroleum products with a subsector of Manufacture of refined petroleum products, then the form will automatically apply the Liquefied Natural Gas tax rate 55% in the tax calculation. The tax payable in G5 will be blank. Instead, your total tax payable will be calculated directly by the form and displayed in G8. [Income Tax Act Section 35A]

9.2.2 G6 Next \$150,000

These fields will display the tax due (if any) on the next \$150,000 of your company's chargeable income. If your company's chargeable income is less than \$100,001 then this will be blank. These fields will be calculated automatically by the form as follows:

Chargeable income		Percentage of income taxable		Tax rate (effective from YOA 2015)
Next \$150,000	X	50%	X	18.5%

If your company's chargeable income is greater than \$100,000 and less than \$250,000 then only the difference between the two thresholds will be used in the calculation.

For e.g., if the chargeable income is \$130,000 then the calculation will be as follows:

$$\$30,000.00 \text{ (next \$150,000)} \times 50\% \times 18.5\% = \$2,775.00$$

If you have indicated in Section A that your company has post-pioneer status, you may amend the tax rate to alter the calculation of tax payable. If your company does not have post-pioneer status you will not be permitted to amend the tax rate. [Part IV of Investment Incentives Order]

If you have indicated in Section A that your company's business sector is Manufacture of coke and refined petroleum products with a subsector of Manufacture of refined petroleum, products then the form will automatically apply the Liquefied Natural Gas tax rate of 55% in the tax calculation. The tax payable in G6 will be blank. Instead, your total tax payable will be calculated directly by the form and displayed in G8. [Income Tax Act Section 35A]

9.2.3 G7 Remaining Balance

These fields will display the tax due (if any) on the next remaining balance of your company's chargeable income. If your company's chargeable income is less than \$250,001 then this will be blank. These fields will be calculated automatically by the form as follows:

Chargeable income		Percentage of income taxable		Tax rate (effective from YOA 2015)
Remaining amount	X	100%	X	18.5%

This means that if the company has a chargeable income of \$450,000 then the calculation will be as follows:

$$\$200,000.00 \text{ (remaining amount)} \times 100\% \times 18.5\% = \$37,000.00$$

If you have indicated in Section A that your company has post-pioneer status, you may amend the tax rate to alter the calculation of tax payable. If your company does not have post-pioneer status you will not be permitted to amend the tax rate. [Part IV of Investment Incentives Order]

If you have indicated in Section A that your company's business sector is the Manufacture of coke and refined petroleum products with a subsector of Manufacture of refined petroleum products, then the form will automatically apply the Liquefied Natural Gas tax rate of 55% in the tax calculation. The tax payable in G7 will be blank. Instead, your total tax payable will be calculated directly by the form and displayed in G8. [Income Tax Act Section 35A]

9.2.4 G8 Total Tax Payable

This is the total of the tax worked out in G5 to G7. This field will be calculated automatically by the form.

9.3 G9 Foreign Income

Enter any income that was earned by your company in another country and on which tax has been paid in that country.

9.4 **G10 Double Taxation Agreement Tax Reduction / Credit / Commonwealth Relief**

Enter any credit your company claims for payment of tax in a country that has an Avoidance of double taxation agreement (ADTA) with Brunei Darussalam. The amount is based on both the amount of tax paid abroad, the rate applied under ADTA and the amount of tax due in Brunei Darussalam. You may not enter an amount here if you have not entered a Foreign Income at G9. [Income Tax Act Section 40, 41 and 42]

9.5 **G11 Tax Payable after Double Taxation Relief**

This is the total tax payable after deduction of double taxation relief from the gross tax payable. This field will be calculated automatically by the form.

9.6 **G12 Tax Credits**

This field will be calculated automatically by the form based on the tax credits entered under the following fields. [Income Tax Act Section 42]

9.6.1 **G12(i) TAP Contribution**

Enter any credit the company may be eligible for as a result of contributions made to TAP. [Income Tax Act Section 42A]

9.6.2 **G12(ii) Balancing Modernization and Replacement of Machinery or Plant**

Enter here any credit the company may be eligible for as a result of purchasing new plant and machinery. [Income Tax Act Section 42B]

9.6.3 **G12(iii) New Local Employment**

Enter here any credit the company may be eligible for as a result of new local employees. [Income Tax Act Section 42AA].

9.6.4 **G12(iv) Training Expenditure**

Enter here any credit the company may be eligible for as a result of training expenditure. [Income Tax Act Section 42AB]

9.7 **G13 Net Tax Payable**

This is the total tax minus any tax credits that you have entered. If you have entered sales qualifying for the incentive exports at [D2](#), the tax payable on these sales will also be here. The field will be calculated automatically by the form.

If local sales or turnover ([D1](#)) is less than 20% of the total sales or turnover ([D4](#)), then the whole total sales or turnover will be treated as export. Tax payable on export sales will be calculated based on this amount.

However, if the local sales or turnover ([D1](#)) is more than 20% of the total sales of turnover ([D4](#)), then tax payable on export sales will be calculated based on the qualifying export sales in [D2](#) only.

9.8 G14 Tax Already Paid

Enter any amount of the net tax payable that has been paid e.g., when the company's Estimated Chargeable Income (ECI) for this year of assessment. [Income Tax Act Section 69A]

9.9 G15 Balance Tax Payable/(Refundable)

This is the net tax payable minus any tax already paid. This value will be calculated automatically by the form.

10. Section H: Withholding Tax

This section is used to capture statistics on the Withholding Tax payments made by your company during the year – it does not replace the Withholding Tax form. If you are required to withhold tax on payments made to non-residents by your company, you are required to submit a Withholding Tax Form. [Income Tax Act Sections 37, 37A and 37B]

10.1 H1 Amount paid or payable to non-residents

Tick this box if your company has made payments to non-residents during the basis period.

10.2 H2 if the company complied with requirement to withhold tax on payments

If the box under H1 has been ticked; you should tick this box if the company has withheld tax on these payments.

10.3 H3 Total payments made to non-residents

If the box under H1 has been ticked; enter the amount of payments made to non-residents. [Income Tax Act Section 37, 37A and 37B]

10.4 H4 Total Tax withheld and paid on those payments in H3

If the box under H2 has been ticked; enter the amount of tax that was withheld from the non-resident(s).

10.5 H5 Total tax not withheld on those payments in H3

If you have not withheld all tax on payments to non-residents, enter the amount not withheld here.

10.6 H6 State reason(s) for not withholding tax on the payments

If the box under H1 has been ticked, but not ticked under H2; please state the reason as to why tax was not withheld, i.e., if there was a genuine reason for not doing so.

11. Section I: Declaration

This section captures information about you as the person who is completing the form for the company.

11.1 Declaration

You must tick this box to indicate that you understand the legal responsibilities you have as the person submitting this return. You may refer to Income Tax Act Section 6A. You will not be permitted to submit the return without ticking this box.

11.1.1 Name / Name of Agent of Principal Officer / Agent / Manager

This field will be pre-filled based on the information from your OCP profile, i.e., the person who has logged in and loaded the IT form. If the pre-filled information is incorrect or out of date, you will be able to amend the information. [Income Tax Act Section 47]

11.1.2 Designation of the Principal Officer / Manager / Agent Identifier Number

This field will be pre-filled using information from your OCP profile.

If you are a manager or director of the company, this will display your designation within the company.

If you are an agent submitting on behalf of the company, this will display the agent identifier number of your agent company.

If the pre-filled information is incorrect or out of date, you will be able to amend the information.

11.1.3 Contact Number

This field will be pre-filled using information from your OCP profile. If the pre-filled information is incorrect or out of date, you will be able to amend the information.

11.1.4 Email Address

This field will be pre-filled using information from your OCP profile. If the pre-filled information is incorrect or out of date, you will be able to amend the information.

12. Annex A

Annex A should be completed if the company has:

- Capital Allowances
- Balancing charges / Balancing Allowances
- Losses from previous years

A Register of Assets is to be submitted with the Income Tax form if capital allowance is being claimed.

If Annex A is not relevant to your company, you may leave it blank.

12.1 Section A: Capital Assets

Section A is the most commonly used scheme of Capital Allowances. A1 applies to industrial buildings and structures.

A2 to A85 apply to plant and machinery. There is a separate row for each category of plant and machinery listed in the Income Tax (Machinery or Plant) (Annual Allowance) Rules.

12.1.1 A1 Industrial Buildings and Structures

12.1.1.1 Cost from previous years of assessment

Enter the total cost of any industrial buildings and structures purchased in a previous year of assessment. If this is the company's first year of filing obligation, this amount should be zero.

12.1.1.2 Additions

Enter the total cost incurred on industrial buildings or structures during the period relevant to this year of assessment.

12.1.1.3 Amount

This field will be calculated automatically by the form. It will contain the initial allowance on any capital expenditure purchases that have been made during this year of assessment calculated as follows:

Amount of additions × Initial allowance rate

12.1.1.4 Disposal

Enter the total cost of any industrial buildings and structures that have been disposed of in this year of assessment.

12.1.1.5 Total capital asset value

This field will be calculated automatically by the form. It will contain the total cost of industrial buildings and structures currently owned by the company.

12.1.1.6 Total capital allowances

This field will be calculated automatically by the form. It will contain the total allowance for this year of assessment on all industrial buildings and structures owned by the company, calculated as follows:

Initial allowance + (Total capital asset value × Annual allowance rate)

12.1.1.7 Written down value carried forward

Enter the tax written down value of all industrial buildings and structures that are owned by the company. The number can be calculated as follows:

Tax written down value b/f = Tax written down value b/f
 + additions
 – *disposal at tax written down value
 – capital allowance claimed for the year

*To get this amount you must minus previously claimed capital allowances on the assets disposed from cost of assets disposed.

12.1.2 Plant and Machinery

Rows A2 to A85 follows the same format for each category of Plant and Machinery as defined in the Income Tax (Machinery or Plant) (Annual Allowance) Rules. Group all Plant and Machinery assets into the most

appropriate categories and complete those rows that match your categories of assets.

If you are entering assets at A83 – Cars, vans, wagons, lorries, omnibuses, and tractors (excluding caterpillar tractors) driven by internal combustion engines there are restrictions on the amount that can be claimed. Qualifying expenditure is restricted to a maximum of \$50,000 on a motor vehicle, bought on or after 1 January 2008 which is constructed/adapted for the carriage of up to 7 passengers (exclusive of driver) and the weight of the motor vehicle does not exceed 3,000kg. [Section 16(4) and (5)]

Please note that effective year of assessment 2017, universalization of allowances has been introduced at the rate of 25%.

12.1.2.1 Tax Written Down Value brought forward

Enter the written down value of the assets that was carried forward from the last year of assessment. If this is the company's first year of filing obligation, this amount should be zero.

12.1.2.2 Additions

Enter the total capital expenditure incurred on any Plant and Machinery during the basis period relevant to this year of assessment. [Income Tax Act Section 16(1)]

12.1.2.3 Initial Allowance Amount

This field will be calculated automatically by the form. It will contain the initial allowance on any capital expenditure incurred during this year of assessment calculated as follows:

$$\text{Amount of additions} \times \text{Initial allowance rate}$$

12.1.2.4 Disposal

Enter the total cost of any Plant and Machinery that has been disposed of in this year of assessment.

12.1.2.5 Total Capital Asset Value

This field will be calculated automatically by the form. It will contain the total cost of Plant and Machinery currently owned by the company.

12.1.2.6 Annual Allowance Amount

This field will be calculated automatically by the form. It will contain the total allowance for this year of assessment on all Plant and Machinery owned by the company calculated as follows:

$$\text{Total capital asset value} \times \text{Annual allowance rate}$$

12.1.2.7 Total Capital Allowances

This field will be calculated automatically by the form. It will contain the total allowance for this year of assessment on all Plant and Machinery owned by the company.

12.1.2.8 Written down value carried forward

This field will be calculated automatically by the form. It will contain the written down value of the Plant and Machinery assets that will be carried forward to the following year's Income Tax return.

12.1.3 A86 Capital allowances in respect of capital expenditure on the purchase of a vessel by LNG companies

This allowance is relevant only to those companies whose business subsector is liquefaction and sale of natural gas. [Income Tax Act Section 16(3)]

12.1.3.1 Written down value from previous year of assessment

Enter the written down value of the assets from the last year of assessment. If this is the company's first year of filing obligation, this amount should be zero.

12.1.3.2 Additions

Enter the total cost of any vessel purchased in this year of assessment.

12.1.3.3 Initial Allowance Amount

This field will be calculated automatically by the form. It will contain the initial allowance on any purchases that have been made during this year of assessment.

12.1.3.4 Disposal

Enter the total cost of any vessel that has been disposed of in this year of assessment.

12.1.3.5 Total capital asset value

This field will be calculated automatically by the form. It will contain the total cost of vessel currently owned by the company.

12.1.3.6 Annual Allowance Amount

This field will be calculated automatically by the form. It will contain the annual allowance on all vessels owned by the company. Note any assets purchased in this year of assessment will not qualify for an annual allowance until the following year.

12.1.3.7 Capital Allowances

This field will be calculated automatically by the form. It will contain the total allowance for this year of assessment on all vessels owned by the company.

12.1.3.8 Written down value carried forward

This field will be calculated automatically by the form.

12.2 Section B: Capital Assets - Accelerated Allowances and Industrial and Manufacturing Allowance

Use this section if you wish to avail the scheme of Accelerated Allowances for certain Machinery and Plant assets instead of the traditional scheme in Section A.

12.2.1 B1 Allowances of 3 years write-off for machinery and plant [Income Tax Act Section 16B].

This field is used to calculate the accelerated allowances for any machinery and plant purchase in the last three years of assessment.

12.2.1.1 Cost from previous year of assessment

Record the cost of any machinery and plant purchased in previous one year of assessment and previous two years of assessment. For e.g., for YOA 2021 filing, enter amount for YOA 2020 and 2019 additions.

12.2.1.2 Additions during this year of assessment

Enter her the total cost of any Plant and Machinery purchased in this year of assessment.

12.2.1.3 Cost of items where final allowance of the 3 years write-off is claimed during this year of assessment

Enter the cost of any machinery and plant purchased from the previous two year of assessment. For e.g., for YOA 2021 filing, enter the amount for YOA 2019.

12.2.1.4 Total capital asset value

This field will be calculated automatically by the form. It will contain the total cost of Plant and Machinery currently qualifying for Accelerated Allowances.

12.2.1.5 Capital allowances

This is the amount of capital allowances for the current year of assessment. It will be calculated automatically by the form.

12.2.1.6 Cost of assets carried forward

This is the written down value of assets that can be carried forward to the next year of assessment. It will be calculated automatically by the form.

12.2.2 B2 100% write-off for machinery and plant items up to \$2,000

Use this field for capital allowances of small value items up to the value of \$2,000. The full amount of capital allowances (up to a maximum of \$30,000.00) is deducted in a single year of assessment.

12.2.2.1 Written down value from previous years of assessment

This field should be left blank.

12.2.2.2 Additions during this year of assessment

Enter here the total cost of any plant and machinery purchased in this year of assessment

12.2.2.3 Deletions

Enter the total cost of any plant and machinery that has been disposed of.

12.2.2.4 Total capital asset value

This field will be calculated automatically by the form. It will contain the total cost of plant and machinery currently qualifying for accelerated allowances.

12.2.2.5 Capital allowances

This is the amount of capital allowances for the current year of assessment. It will be calculated automatically by the form.

12.2.2.6 Written down value carried forward.

This field will always be 0.

12.2.3 B3 100% write-off for computer and prescribed office automation equipment

Use this field for capital allowances on computer and prescribed office automation equipment. The full amount of the capital allowances is deducted in a single year of assessment.

12.2.3.1 Written down value from previous years of assessment

This field should be left blank.

12.2.3.2 Additions during this year of assessment

Enter the total cost of any computer and prescribed office automation equipment purchased in this year of assessment. The prescribed list of automation equipment can be seen at [Appendix A](#) of this guide.

12.2.3.3 Deletions

Enter the total cost of any computer and prescribed office automation equipment that has been disposed of.

12.2.3.4 Total capital asset value

This field will be calculated automatically by the form. It will contain the total cost of computer and prescribed office automation equipment currently qualifying for accelerated allowances.

12.2.3.5 Capital allowances

This is the amount of capital allowances for the current year of assessment. It will be calculated automatically by the form.

12.2.3.6 Written down value carried forward

This field will always be 0.

12.3 Section C: Development of Mineral Resources Allowances

This section applies to mining companies who have also been granted 'Encouraged Undertaking' status. This section should only be completed if the company sector is listed under the mining sectors. [Income Tax (Development of Mineral Resources) (Encouragement Order)]

C1 and C2 are the third schedule allowances. If the company qualifies under the Development Of Mineral Resources (Encouragement) Order, you can choose to claim investment allowances instead of initial allowances by entering in the Industrial Buildings and Structures assets at C3 and Plant and Machinery assets at C4.

If you wish to claim initial allowances, you should enter the Industrial Buildings and Structures assets at C1 and the Plant and Machinery assets at A52 – A54.

If you are claiming under the mineral resources order, you must include an attachment with your Income Tax submission to confirm that you are entitled to claim under the Development of Mineral Resources Order.

12.3.1 Third Schedule Allowances

12.3.1.1 Tax written down value brought forward

Enter the written down value of assets from the last year of assessment

12.3.1.2 Additions

Enter the total cost of any assets purchased in this year of assessment

12.3.1.3 Rate

Enter the greater calculated rate to be used when calculating the initial allowances. Refer to the Third Schedule Allowances in the Income Tax Act for details on how to calculate the rate. You must attach your calculations when submitting the IT1 form.

12.3.1.4 Amount

This field will be calculated automatically by the form. It will contain the initial allowance on any capital expenditure that has been incurred during this year of assessment.

12.3.1.5 Disposal

Enter the total cost of any assets that have been disposed of in this year of assessment.

12.3.1.6 Total capital asset value

This field will be calculated automatically by the form. It will contain the total cost of assets currently owned by the company.

12.3.1.7 Rate

If you are completing C1 or C2, you should enter the greater calculated rate to be used when calculating the annual allowances. Refer to the Third Schedule Allowances in the Income Tax Act for details on how to calculate the rate. You must attach the calculations when submitting the Income Tax form.

If you are completing C4 then you should enter the rate that matches the category of Plant and Machinery which your assets are grouped in – taken from the annual allowance rates displayed under A52 – A54.

12.3.1.8 Amount

This field will be calculated automatically by the form. It will contain the annual allowance on all assets owned by the company.

12.3.1.9 Capital Allowances

This field will be calculated automatically by the form. It will contain the total allowance for this year of assessment on all assets owned by the company.

12.3.1.10 Written down value carried forward

This field will be calculated automatically by the form. It will contain the written down value of the assets that will be carried forward to the following year's Income Tax return.

12.3.2 Development of Minerals Encouragement Order

C3 and C4 are used for Section 13 and 18 of the Income Tax Act and the Income Tax (Development of Minerals Encouragement Order).

12.3.2.1 Written down value from previous year of assessment

Enter the written down value of the assets from last year of assessment

12.3.2.2 Additions

Enter here the total capital expenditure incurred on any assets in this year of assessment.

12.3.2.3 Initial Allowance Amount

This field will be calculated automatically by the form. It will contain the initial allowance on any capital expenditure that has been made during this year of assessment.

12.3.2.4 Deletions

Enter the total cost of any assets that have been disposed of in this year of assessment.

12.3.2.5 Total Capital Asset Value

This field will be calculated automatically by the form. It will contain the total cost of assets currently owned by the company

12.3.2.6 Rate

If you are completing C4, you should enter the appropriate rate to be used when calculating the annual allowances. Refer to Section 13 and 16 of the Income Tax Act and the Income Tax (Development of Minerals (Encouragement) Order) to determine which rate to use.

12.3.2.7 Annual Allowance Amount

This field will be calculated automatically by the form. It will contain the annual allowance on all assets owned by the company.

12.3.2.8 Capital Allowances

This field will be calculated automatically by the form. It will contain the total allowance for this year of assessment on all assets owned by the company.

12.3.2.9 Written down value carried forward

This field will be calculated automatically by the form. It will contain the written down value of the assets that will be carried forward to the following year's Income Tax return.

12.4 Section D: Total Capital Allowances

Section D captures the total capital allowances brought forward and those for the year.

12.4.1 D1 Total Capital Allowances brought forward

Enter here any capital allowances that were brought from a previous year of assessment because they were not used.

12.4.2 D2 Total Capital Allowances for the year

This is the sum of the capital allowances from Section A, B and C above. The form will automatically calculate this value.

12.5 Section E: Balancing Charges/Allowances

This section is used for recording Balancing Allowances and Balancing Charges. Complete this section if any of the company assets have been sold/disposed of during the basis period.

12.5.1 Industrial Buildings and Structures

12.5.1.1 E1 Tax written down value

Enter the value of any assets sold during the year.

12.5.1.2 E2 Proceeds from sale

Enter the proceeds raised from the sale of the assets.

12.5.1.3 E3 Resultant Gain/(Loss)

This field will contain the resulting profit or loss arising from the sale of assets. This value will be automatically calculated by the form.

12.5.1.4 E4 Total balancing charges/allowances

Enter the total balancing charge or balancing allowance resulting from the sale of assets. If a balancing charge you must enter this as a negative amount to distinguish it from a balancing allowance.

12.5.2 Plant and Machinery

12.5.2.1 E5 Tax written down value

Enter the value of any assets sold during the year.

12.5.2.2 E6 Proceeds from sale

Enter the proceeds raised from the sale of the assets.

12.5.2.3 E7 Resultant Gain/(Loss)

This field will contain the resulting profit or loss arising from the sale of assets. This value will be automatically calculated by the form.

12.5.2.4 E8 Total balancing charges/allowances

Enter the total balancing charge or balancing allowance resulting from the sale of assets. If there is a balancing charge you must enter this as a negative amount to distinguish it from a balancing allowance.

12.5.2.5 E9 Balancing allowances brought forward

Enter any balancing allowances from previous years that have not been utilised.

12.5.2.6 E10

This is the sum of the industrial buildings and structures, plant and machinery and carried forward balancing charges/allowances. This field will be calculated automatically by the form.

12.6 Section F: Un-absorbed losses brought forward and carried forward

Complete this section if you are carrying forward losses from a previous year of assessment. Losses are deducted from the statutory income, using losses carried forward from the earliest year of assessment first. Any losses older than 6 years of assessment will have lapsed and cannot be carried forward. These lapsed losses must not be entered here

This section is for business losses only; you should not include losses on account of capital allowances in this section.

12.6.1 F1 (YOA – 6)

12.6.1.1 Balance of losses brought forward

Enter the loss incurred for the (auto-populated) Year of Assessment (YOA) specified. Enter the loss as a negative amount. If no loss was incurred during this year, then this field can be left blank.

12.6.1.2 Amount thereof that has already been utilised

Enter any amount from the loss incurred for the specified YOA that has already been utilised in a subsequent year of assessment. Enter the utilised loss as a negative amount.

12.6.1.3 Income for the current year

This will be pre-filled with your company's statutory income after deduction of capital allowances from [F9](#) on the Income Tax form. If the deduction of capital allowances caused the statutory income to be reduced to a statutory loss, then this field will be pre-filled with the statutory income before allowances from [F3](#) on the Income Tax form.

12.6.1.4 Balance carried forward = Income – Balance of losses brought forward + losses already utilised

This is the statutory income for the current year minus the unutilised losses for the YOA specified plus losses already utilised. This value will be calculated automatically by the form.

12.6.2 F2 (YOA – 5)

12.6.2.1 Balance of losses brought forward

Enter the loss incurred for the (auto-populated) Year of Assessment (YOA) specified. Enter the loss as a negative amount. If no loss was incurred during this year, then this field can be left blank.

12.6.2.2 Amount thereof that has already been utilised

Enter the loss incurred for the specified YOA that has already been utilised in a subsequent year of assessment. Enter the utilised loss as a negative amount.

12.6.2.3 Income for the current year

This will be pre-filled with the balance carried forward that was calculated after deducting the F1 YOA's unutilised losses.

12.6.2.4 Balance carried forward = Income – Balance of losses brought forward + losses already utilised

This is the statutory income for the current year minus the unutilised losses for the YOA specified plus losses already utilised. This value will be calculated automatically by the form.

12.6.3 F3 (YOA – 4)

12.6.3.1 Balance of losses brought forward

Enter the loss incurred for the (auto-populated) Year of Assessment (YOA) specified. Enter the loss as a negative amount. If no loss was incurred during this year, then this field can be left blank.

12.6.3.2 Amount thereof that has already been utilised

Enter the loss incurred for the specified YOA that has already been utilised in a subsequent year of assessment. You must enter the utilised loss as a negative amount.

12.6.3.3 Income for the current year

This will be pre-filled with the balance carried forward that was calculated after deducting the F2 YOA's unutilised losses.

12.6.3.4 Balance carried forward = Income – Balance of losses brought forward + losses already utilised

This is the statutory income for the current year minus the unutilised losses for the YOA specified plus losses already utilised. This value will be calculated automatically by the form.

12.6.4 F4 (YOA – 3)

12.6.4.1 Balance of losses brought forward

Enter the loss incurred for the (auto-populated) Year of Assessment (YOA) specified. Enter the loss as a negative amount. If no loss was incurred during this year, then this field can be left blank.

12.6.4.2 Amount thereof that has already been utilised

Enter the amount from the loss incurred for the specified YOA that has already been utilised in a subsequent year of assessment. Enter the utilised loss as a negative amount.

12.6.4.3 Income for the current year

This will be pre-filled with the balance carried forward that was calculated after deducting the F3 YOA's unutilised losses.

12.6.4.4 Balance carried forward = Income – Balance of losses brought forward + losses already utilised

This is the statutory income for the current year minus the unutilised losses for the YOA specified plus losses already utilised. This value will be calculated automatically by the form.

12.6.5 F5 (YOA – 2)

12.6.5.1 Balance of losses brought forward

Enter the loss incurred for the (auto-populated) Year of Assessment (YOA) specified. Enter the loss as a negative amount. If no loss was incurred during this year, then this field can be left blank.

12.6.5.2 Amount thereof that has already been utilised

Enter the amount from the loss incurred for the specified YOA that has already been utilised in a subsequent year of assessment. Enter the utilised loss as a negative amount.

12.6.5.3 Income for the current year

This will be pre-filled with the balance carried forward that was calculated after deducting the F4 YOA's unutilised losses.

12.6.5.4 Balance carried forward = income – balance of losses brought forward + losses already utilised

This is the statutory income for the current year minus the unutilised losses for the YOA specified plus losses already utilised. This value will be calculated automatically by the form.

12.6.6 F6 (YOA – 1)

12.6.6.1 Balance of Losses Brought Forward

Enter the loss incurred for the (auto-populated) Year of Assessment (YOA) specified. Enter the loss as a negative amount. If no loss was incurred during this year, then this field can be left blank.

12.6.6.2 Amount Thereof That Has Already Been Utilised

Enter the amount from the loss incurred for the specified YOA that has already been utilised in a subsequent year of assessment. Enter the utilised loss as a negative amount.

12.6.6.3 Income for the Current Year

This will be pre-filled with the balance carried forward that was calculated after deducting the F5 YOA's unutilised losses.

12.6.6.4 Balance carried forward = income – balance of losses brought forward + losses already utilised

This is the statutory income for the current year minus the unutilised losses for the YOA specified plus losses already utilised. This value will be calculated automatically by the form.

12.6.7 F7: Un-utilised Losses That Cannot Be Carried Forward to the following Year

This field will display any losses that are unutilised and could not be utilised in this year of assessment.

12.6.8 F8 Statutory Income/(Loss) Adjusted by Losses Carried Forward

This is the balance carried forward amount (F8 = F6 Balance Carried Forward - F7). It will be calculated by the form.

13. Annex B

Annex B contains sections that are only applicable to companies in specific business sectors. You should complete this annex if your company is in the insurance sector or a non-resident deriving income from shipping, air transport, and cable transmission or received payments subject to withholding tax. [Income Tax Act Section 21 and 22]

13.1 Section A [Section 21]

This section should be completed if you are filing on behalf of a company in the insurance sector. If you complete this section, you are not required to complete section D, section E or section F on the main Income Tax form.

13.1.1 A1 Gross Premiums and Interest and Other Income Received or Receivable in Brunei Darussalam

Enter total income received through selling insurance premiums and other sources.

13.1.2 A2 Reserve for Unexpired Risks

Enter any reserves held for insurance premiums that are not yet finished. These will be listed as liabilities on the company audited accounts.

13.1.3 A3 Reserve for Unexpired Risks Outstanding

Enter here any reserve held for claims that will be made but have not been made yet.

13.1.4 A4 Actual Losses

Enter here any costs incurred running an agency in Brunei

13.1.5 A5 Agency Expenses

Enter any costs incurred running an agency in Brunei.

13.1.6 A6 Fair Proportion of the Expenses of the Head Office of the Company

If your company is a branch of a foreign company that has a head office abroad, enter a proportion of the expenses of the head office here.

13.1.7 A7 Chargeable Income

This figure is the chargeable income on which tax will be calculated, so it replaces the amount normally calculated in F11 on the main Income Tax Return form (though if your company engages in both life insurance and general insurance the sum of A7 and A12 will replace F11 instead). This field displays the income (premiums) minus the reserves for unexpired risks plus the reserve for unexpired risks outstanding minus the losses minus the agency expenses minus the head office expenses. This amount will be calculated automatically by the form.

13.1.8 A8 Investment Income

Enter the income derived from investing the life insurance policy premiums that your life insurance company has sold.

13.1.9 A9 Management Expenses including Commission

Enter the cost of managing the investment portfolio the life insurance company has, and the cost of selling the insurance premiums including paying commission to agents.

13.1.10 A10 Premiums Received in Brunei Darussalam

Enter the value of premiums sold in Brunei Darussalam in this field.

13.1.11 A11 Total Premiums Received

Enter the value of all premiums sold worldwide (including Brunei Darussalam) here. If your company sells premiums exclusively in Brunei Darussalam this amount will be the same as that entered at A11.

13.1.12 A12 Chargeable Income

This figure is the chargeable income on which tax will be calculated, so it replaces the amount normally calculated in F11 on the main Income Tax form (however if your company engages in both life insurance and general insurance the sum of A7 and A12 will replace F11 instead).

13.2 Section B

Complete this section if your company (a non-resident) engages in air transport, shipping, or cable transmission.

If you complete this section, you must provide a supporting certificate (issued by the income tax authority) as an attachment with Income Tax for certifying:

- i. Ratio of profits to the total sum receivable; and
- ii. Ratio of allowance for depreciation to the said total sums receivable [Section 22]

If you complete this section, you are not required to complete Sections D, E, or F on the main Income Tax form.

13.2.1 B1 Total (World) Sum Receivable

Enter all income derived worldwide by the company during this year of assessment.

13.2.2 B2 Total World Profit

Enter here the total company profit achieved through worldwide operations.

13.2.3 B3 Ratio

This is the ratio of 'Total Sum Receivable' to 'Total World Profit'. This amount will be automatically calculated by the form.

13.2.4 B4 Sum Receivable in Respect of Goods Shipped in Brunei Darussalam

Enter the amount of the company's receipts in respect of Brunei Darussalam.

13.2.5 B5 Chargeable Income

This figure is the chargeable income on which tax will be calculated, so it replaces the amount normally calculated in F11 on the main Income Tax form. It is the sum receivable in respect of goods shipped in Brunei Darussalam multiplied by the ratio calculated above. This amount will be calculated automatically by the form.

13.3 Section C

Complete this section only if your company is a non-resident company that has had tax withheld.

If your income is restricted only to the payments subject to withholding tax and you have completed this section, then you should not complete sections D, E, F, G and H on the main Income Tax form. As a non-resident company, your company may not have an ROCBN number.

Contact Revenue Division for advice on an alternative Identifier number to use.

13.3.1 C1 Interest, commission, fee, or other payment in connection with any loan or indebtedness under section 9(4).

Enter here any payments made to you on account of interest, commission, fee, or other payments in connection with any loan or indebtedness. Enter the ROC or RFC number of the company that made the payment to your company, the amount of the payment and the amount of the payment and the amount of tax withheld. The form will automatically calculate the tax payable and any difference between this tax payable and the amount withheld.

13.3.2 C2 Royalties or other lump sum payments for the use of movable properties under section 9(5)(a)

Enter any payments made in royalties or other lump sum payments for the use of movable properties. Enter the ROC or RFC number of the company that made the payment to your company, the amount of the payment and the amount actually withheld. The form will automatically calculate the tax payable and any difference between this tax payable and the amount withheld.

13.3.3 C3 Use of or the right to use scientific, technical, industrial, or commercial knowledge or information under section 9(5)(b)

Enter any payments made in the use of or the right to use scientific, technical, industrial, or commercial knowledge or information. Enter the ROC or RFC number of the company that made the payment to your company, the amount of the payment and the amount actually withheld. The form will automatically calculate the tax payable and any difference between this tax payable and the amount withheld.

13.3.4 C4 Rendering technical assistance and service in connection with scientific, technical, industrial, or commercial knowledge or information under section 9(5)(b)

Enter here any payment made in rendering technical assistance, and service in connection with scientific, technical, industrial, or commercial knowledge or information. Enter the ROC or RFC number of the company that made the payment to your company, the amount of the payment and the amount actually withheld. The form will automatically calculate the tax payable and any difference between this tax payable and the amount withheld.

13.3.5 C5 Management fee under section 9(5)(c)

Enter any payments made in management fees. Enter the ROC or RFC number of the company that made the payment to your company, the amount of the payment and the amount actually withheld. The form will automatically calculate the tax payable and any difference between this tax payable and the amount withheld.

13.3.6 C6 Rent or other payments for the use of equipment or other movable property under section 9(5)(d)

Enter any payments in rent or other payments for the use of equipment or other movable property. Enter ROC or RFC number of the company that made the payment to your company, the amount of the payment and the amount actually withheld. The form will automatically calculate the tax payable and any difference between this tax payable and the amount is withheld.

13.3.7 C7 Non-resident director's remuneration under section 37B

Enter any payments made as non-resident director's remuneration. Enter the ROC or RFC number of the company that made the payment to your company, the amount of the payment and the amount actually withheld. The form will automatically calculate the tax payable and any differences between this tax payable and the amount withheld.

13.3.8 C8 Totals

These are the totals across all categories. These amounts will be calculated automatically by the form. No information is copied from Section C to the main Income Tax form.

Appendix A

List of automation equipment prescribed for the purposes of allowances Section 16B, Schedule B].

1. Image or graphics processing equipment, including facsimile, optical character reader, laser printer, plotter, image setter, digital printing, and direct imaging equipment.
2. Data processing equipment, including mainframe, minicomputer, microcomputer, and peripherals.
3. Data communications equipment, including modem, multiplexor, network processor, interface converter, routers, and switches.
4. Office system software, including software used in connection with provision of any office automation service.
5. Computer aided design system software and computer-aided manufacturing system software.
6. Surface mount technology machine which is used for the automatic assembly of surface mount devices onto printed circuit boards.
7. Computer controlled machine for cutting and removal operations with automatic tool change capabilities, including CNC lathes, milling machines, EDM wirecut, machining centers, grinders, presses, and laser equipment.
8. Unmanned automated guided vehicle which is reprogrammable and used for the transfer of goods or materials within a factory or an office.
9. Coordinate measuring machine which is controlled by computer and used for the precise measurement of components for industrial, research or training purposes, including auto in-line vision inspection system and automated testing equipment.
10. Automated machine for the storage and retrieval of goods or materials which is controlled by computer and installed with automatic retrieval devices.

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11. Flexible manufacturing cells consisting of an integrated manufacturing system comprising at least a computer-controlled machine and a robot, including assembly robots, robotic systems, and auto-packing lines.
 12. Automated warehousing equipment and software, including Integrated Transport Fleet Management System, Integrated Warehouse Management System (Radio Frequency Terminals) and Very Narrow Aisle (VNA), automatic material handling, collating and binding equipment, Enterprise Resource Planning systems and Materials Resource Planning and Manufacturer Resource Planning software systems.
 13. Automated inspection, testing, packaging and control system for chemicals, pharmaceuticals, medical devices, and other automated manufacturing, including high speed, tableting machines, high speed packaging machines, such as blister packaging, infra-red probe for control and inspection, vision devices to check mold function or parts inspection, in mold transfer parts sorting system and analysis equipment for quality control and assurance.
 14. Injection mold machines used for making plastic, ceramic, or metal components in factory production.
 15. Automated chemicals handling equipment, system, or line.
 16. Computer-to-plate and computer-to-press systems used in drafting and printing business.
 17. Automated machinery and systems for food processing and packaging or food preservation.
 18. Semiconductor Production Machine used in the manufacture of semiconductor wafers or packaged ICs.
 19. Automatic photonics assembly and test equipment.
 20. Automated equipment used in port-related operations.