



ONE•COMMON•PORTAL

# Withholding Tax Form Guide

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## 1. Introduction

This objective of this document is to guide you through completing the Withholding Tax form. It explains when a field is relevant to a company, what information should be included in each field on the form and how the liability is calculated.

This document is recommended for:

- Principle Officers of companies - Directors
- Managers of Companies - Employees of a company who complete the company tax returns
- Agents - Tax Agents and their employees

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](http://www.ocp.mofe.gov.bn).

## 2. Section A: Particulars of payer

In this section you will complete the details of the company for which you are filing. Some fields in this section are already filled out for you using information from the Registry of Companies and Business Names (ROCBN) and Ministry of Primary Resources and Tourism (MPRT). Some of the information can be amended 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 ROCBN to resolve the matter.

### 2.1 Identifier Number

This is the ROC or RFC number of the company for which you are filing. This will be auto populated.

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 of your own agency.

### 2.2 Name of Company (Business Name)

This will be auto populated based on the company's information at ROCBN. This field cannot be amended, if it is incorrect or out of date, please contact ROCBN to resolve the matter.

### 2.3 Company Business Address

This will be auto populated based on the company's information at ROCBN. This field cannot be amended, if it is incorrect or out of date, please contact ROCBN to resolve the matter.

## **2.4 District/State**

This will be auto populated based on the company's information at 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 This field cannot be amended, if it is incorrect or out of date, please contact ROCBN to resolve the matter.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.

## **2.5 Postal Code**

This will be auto populated based on the company's information at ROCBN. This field cannot be amended, if it is incorrect or out of date, please contact ROCBN to resolve the matter.

## **2.6 Country**

This will be auto populated based on the company's information at 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.

## **2.7 Branch**

Indicate Yes or No.

## **2.8 Office Telephone Number**

Enter the company's phone number.

## **2.9 Fax Number**

Enter the company's fax number.

## **2.10 Email Address**

Enter the company's email address

### **3. Section B: Particulars of Non-Resident Person/Recipient to Whom Payment Has Been Made**

#### **3.1 Payee Name**

Enter the payee name to whom payment has been made to.

#### **3.2 Foreign Address**

Enter the foreign address of the payee.

#### **3.3 Country of Residence**

Select the country of residence of the payee from the dropdown list.

#### **3.4 Postal Code**

Enter the postal code of the payee.

#### **3.5 Tax reference number**

Enter the tax reference number, if any

#### **3.6 Email Address**

Enter the email address of the payee.

## **4. Section C: Nature of Payments**

This section will capture the nature of payment made to the payee. You may select only one applicable nature of payment from the following:

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

## 5. Section D Payment Date

### 5.1 Year of Assessment

This will be auto populated based on the incurred date of transaction.

### 5.2 Incurred Date of Transaction

Select the incurred date of transaction. The incurred date of transaction refers to the commencement date following the period when the transaction or services is being performed.

### 5.3 Payment Date to Non-Resident

Select the payment date to Non-Resident.

## 6. Section E: Withholding Tax Computation

### 6.1 E1 Amount of payment to Non-Resident

Enter the amount of payment made to the non-resident.

### 6.2 E2 Tax Rate

This will be auto populated. The tax populated here will be based on the nature of payment which was indicated under Section C.

Nature of Payment	Tax Rate
Interest, commission, fee, or other payment in connection with any loan or indebtedness.	2.5%
Royalties, lump sum payments or otherwise for the use of movable properties	10%
The right to use scientific, technical, industrial, or commercial knowledge or information.	10%
Rendering technical assistance and service in connection with the application or use of scientific, technical, industrial, or commercial knowledge or information.	10%
Management Fee	10%
Rent or other payments for the use of movable property.	10%
Non-resident director's remuneration	10%



### **6.3 Total Tax**

This will be auto populated based on the amount of payment made to the non-resident and tax rate applied on the nature of payment.

### **6.4 Penalty (if any)**

Penalty (if any) 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).

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

- i) within 14 days after the payment of the interest from which the tax is to be deducted, a sum equal to 5 per cent penalty of such amount of tax shall be payable.
- ii) Within 30 days after the payment of the interest from which the tax is to be deducted, an additional penalty of one per cent penalty of such amount of tax shall be payable for each completed month that tax remains unpaid, however, the total additional penalty under this paragraph shall not exceed 15 per cent of the amount of tax outstanding.

## 7. Section F: Declaration

Tick the checkbox to certify that the particulars given in the form are correct and true and agree to be bound by such particulars.

### 7.1 Name/Name of Agent

This will show the name/name of agent filing the withholding tax form. This will be auto populated based on the company's information at ROCBN. This field cannot be amended; if it is incorrect or out of date, please contact the ROCBN to resolve the matter.

### 7.2 Designation/Agent Identifier

This will be filled in for you, however this field can be amended.

### 7.3 Telephone Number

Enter the telephone number of the person filing.

### 7.4 Email Address

Enter email address of the person filing.

### 7.5 Date

This will be defaulted to the current date which this form is submitted.