

No. S 7

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

**INCOME TAX (PETROLEUM) ACT (AMENDMENT) ORDER, 2017**

**ARRANGEMENT OF SECTIONS**

**Section**

1. Citation and commencement
  2. Amendment of section 3 of Chapter 119
  3. Amendment of section 5
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(Order made under Article 83(3))**

**INCOME TAX (PETROLEUM) ACT (AMENDMENT) ORDER, 2017**

In exercise of the power conferred by Article 83(3) of the Constitution of Brunei Darussalam, His Majesty the Sultan and Yang Di-Pertuan hereby makes the following Order —

**Citation and commencement**

1. This Order may be cited as the Income Tax (Petroleum) Act (Amendment) Order, 2017 and shall be deemed to have commenced on 1st January 2012.

**Amendment of section 3 of Chapter 119**

2. Section 3 of the Income Tax (Petroleum) Act, in this Order referred to as the Act, is amended by adding the following new subsection —

“(4) The Collector may specify the form of any return, claim, statement or notice to be made or given under this Act.”.

**Amendment of section 5**

3. Section 5 of the Act is amended by deleting “, including the specifications of forms of returns, claims, statements and notices under this Act” from the last two lines.

Made this 4th. day of Jamadilawal, 1438 Hijriah corresponding to the 1st. day of February, 2017 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

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