

No. S 44

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

INCOME TAX ACT (AMENDMENT) ORDER, 2018

ARRANGEMENT OF SECTIONS

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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 Act (Amendment) Order, 2018 and shall be deemed to have commenced on 1st October 2016.

Amendment of section 66A of Chapter 35

2. Section 66A of the Income Tax Act, in this Order referred to as the Act, is amended —

(a) in subsection (1), by deleting “6” from the third line and by substituting “not more than 10” therefor;

(b) in subsection (10) —

(i) by deleting “summon” from the first line and by substituting “notify” therefor;

(ii) by deleting “summons” from the last line and by substituting “notice” therefor.

Substitution of section 66B

3. Section 66B of the Act is repealed and the following new section is substituted therefor —

“Right of review

66B. (1) Any person who, being aggrieved by an assessment made on him, has failed to agree with the Collector in the manner provided in section 65 may apply to the Board by lodging with the secretary —

(a) within 30 days from the date of the notice of refusal of the Collector to amend the assessment, a written notice of petition for review in duplicate;

(b) within 30 days of the date on which such notice of petition for review was lodged, a petition for review in quadruplicate containing a statement of the grounds of the petition.

(2) A notice of petition for review shall contain —

(a) an address for service;

(b) a list of the names of members of the Board whom the petitioner objects; and

(c) the reasons for such objection.

(3) A petitioner shall not be entitled to object to the Chairman of the Board and to more than one-third of the total number of members of the Board.

(4) On receipt of a notice of petition for review, the secretary shall immediately forward one copy thereof to the Collector who may, within 3 days of the receipt of such copy, lodge with the secretary a list of members of the Board to whom he objects and the reasons for such objection.

(5) The Collector shall not be entitled to object to the Chairman of the Board and the number of members of the Board objected to by the Collector shall not, when added to the number objected to by the petitioner, exceed half of the total number of members of the Board.

(6) The Chairman of the Board shall determine whether the reason for any objection to any member under subsection (2) or (4) is valid.

(7) Where the Chairman of the Board determines under subsection (6) that the reason for any objection is valid, the member of the Board in respect of whom the objection was made shall not attend the hearing of the petition for review of the petitioner.

(8) Where the Chairman of the Board determines under subsection (6) that the reason for any objection is not valid, the Chairman of the Board shall reject the objection and inform the petitioner or Collector accordingly.

(9) Where an objection has been rejected by the Chairman of the Board under subsection (8), the member of the Board in respect of whom the objection was made may attend the hearing of the petition for review of the petitioner.

(10) The decision of the Chairman of the Board under subsection (6) shall be final.

(11) The Chairman of the Board may, in his discretion and on such terms as he thinks fit, permit any person to proceed with the review notwithstanding that the notice of petition for review or the petition for review was not lodged within the time limited therefor by this section, if it

is shown to the satisfaction of the Chairman of the Board that the person was prevented from lodging the notice or petition for review in due time owing to absence from Brunei Darussalam, sickness or other reasonable cause and that there has been no unreasonable delay on his part.

(12) Except with the consent of the Board and on such terms as the Board may determine, a petitioner may not at the hearing of his petition for review rely on any grounds of petition for review other than the grounds stated in his petition for review.”

Insertion of new section 66D

4. The Act is amended by inserting the following new section immediately after section 66C –

“Proceedings before Board

66D. (1) Subject to subsections (2) and (3), all proceedings before the Board shall be heard in camera.

(2) Where the Collector or petitioner applies to the Board that the proceedings be heard by way of a hearing open to the public, the Board may direct that the proceedings be so heard, notwithstanding any objection from the other party to the proceedings.

(3) Where in the opinion of the Board any proceedings heard in camera ought to be reported, the Board may publish or authorise the publication of the facts of the case, the arguments and the decision relating to these proceedings without disclosing the name of the petitioner concerned.”

Made this 22nd. day of Zulkaedah, 1439 Hijriah corresponding to the 4th. day of August, 2018 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

HIS MAJESTY
THE SULTAN AND YANG DI-PERTUAN
BRUNEI DARUSSALAM