

No. S 46

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

INCOME TAX ACT (AMENDMENT) ORDER, 2024

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INCOME TAX ACT (AMENDMENT) ORDER, 2024

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

1. This Order may be cited as the Income Tax Act (Amendment) Order, 2024.

Amendment of section 2 of Chapter 35

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

(a) by inserting the following two new definitions in the appropriate alphabetical order —

"amended return" means an amendment to return of income made under section 52B;

"assessment" means an assessment or additional assessment made or taken to have been made, as the case may be, under Part XI;

(b) in the definition of "Minister", by inserting "and Economy" immediately after "Finance".

Amendment of section 52

3. Section 52 of the Act is amended, in subsection (1), by deleting "company" and by substituting "person" therefor.

Insertion of new section 52B

4. The Act is amended by inserting the following new section immediately after section 52A —

"Amendment of return of income

52B. (1) Where a person has furnished a return of income for a year of assessment under section 52(1), that person may make an amendment to the return of income, in an amended return, in such form and manner as the Collector may determine, in respect of —

(a) the amount of tax or additional tax payable by that person on the chargeable income; or

(b) the amount of tax which has been or would have been wrongly repaid to him.

(2) An amended return under subsection (1) shall be made —

(a) once; and

(b) not later than 6 months after the expiration of time allowed to a person to furnish a return of income under section 52(1).

(3) For the purposes of this section, the amended return shall —

(a) specify the amount or the additional amount of chargeable income and the amount of tax or additional tax payable on that chargeable amount;

(b) specify the amount of tax payable on the tax which has or would have been wrongly repaid to him;

(c) specify the increased sum ascertained under subsection (4); or

(d) contain such particulars as the Collector may require.

(4) The tax or additional tax payable under subsection (1) shall —

(a) if the amended return is furnished within a period of 60 days after the expiration of the time allowed to furnish a return of income under section 52(1), be increased by a sum equal to 5 *per cent* of the amount of such tax or additional tax; or

(b) if the amended return is furnished after the period of 60 days from the expiration of the time allowed to furnish a return of income under section 52(1) but not later than 6 months from that date, be further increased by a sum equal to one *per cent* of the amount of such tax or additional tax for each completed month,

and the amount of the increased sum shall constitute part of the amount of tax or additional tax payable pursuant to subsection (1).

(5) Where —

(a) a return of income for a year of assessment has been furnished under section 52(1); and

(b) the Collector has made an assessment for that year of assessment under section 62,

no amendment shall be allowed by the Collector under this section.”.

Amendment of section 60A

5. Section 60A of the Act is amended —

(a) in the section heading, by inserting “on return of income” immediately after “assessment”;

(b) in subsection (1)(b), by deleting “an assessment order” and by substituting “a notice of assessment” therefor.

Insertion of new section 60B

6. The Act is amended by inserting the following new section immediately after section 60A —

“Self-assessment on amended return

60B. Where a person has furnished an amended return for a year of assessment under section 52B —

(a) the Collector shall be taken to have made, on the day on which the amended return is furnished, an assessment or additional assessment in respect of that person on —

(i) the amount of tax or additional tax payable on the chargeable income; or

(ii) the amount of tax which has been or would have been wrongly repaid,

the tax or additional tax and the chargeable income being the respective amounts as specified in the amended return; and

(b) the amended return shall be taken for all purposes of this Act to be a notice of assessment or additional assessment.”.

Amendment of section 63

7. Section 63 of the Act is amended, in subsection (3), by inserting "or 60B" immediately after "60A" in the second line.

Amendment of section 65

8. Section 65 of the Act is amended —

(a) in subsection (1), by inserting "or 60B" immediately after "60A" in the third line;

(b) in subsection (1A), by inserting "or 60B" immediately after "60A".

Amendment of section 69A

9. Section 69A of the Act is amended —

(a) by deleting "company" from the first line and by substituting "person" therefor;

(b) by deleting "chargeable" where it appears for the second time in the second line.

Insertion of new section 69B

10. The Act is amended by inserting the following new section immediately after section 69A —

"Payment of tax with amended return of income

69B. Every person which has furnished an amended return of income shall pay the tax or additional tax payable on the basis of such amended return on or before the date on which it is so required to furnish such amended return."

Amendment of section 70

11. Section 70 of the Act is amended, in the proviso to subsection (1) —

(a) by deleting "or return" and by substituting ", return of income or amended return" therefor;

(b) by inserting "or 69B" immediately after "69A".

Amendment of section 72

12. Section 72 of the Act is amended —

(a) by inserting the following new subsection immediately after subsection (1) —

"(1A) Subject to the provisions of subsection (2), if any tax or additional tax payable is not paid within the date specified in section 69B for an amended return, but not later than 6 months from that date —

(a) a sum equal to one *per cent* of the unpaid tax or additional tax for each completed month shall be added thereto but the total additional penalty shall not exceed 12 *per cent* of the amount of tax outstanding, and the provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of such sum;

(b) the Collector shall serve a demand note upon the person assessed upon the imposition of the increased sum of 5 *per cent* provided in section 52B(4)(a) and if payment is not made within 30 days from the date of the service of such demand note, the Collector may proceed to enforce payment as hereinafter provided;

(c) a penalty imposed under this subsection shall not be deemed to be part of the tax paid for the purposes of claiming relief under any of the provisions of this Act.";

(b) in subsection (2), by deleting "subsection (1)" and by substituting "subsections (1) and (1A)" therefor.

Made this 9th. day of Jamadilawal, 1446 Hijriah corresponding to the 11th. day of November, 2024 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

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