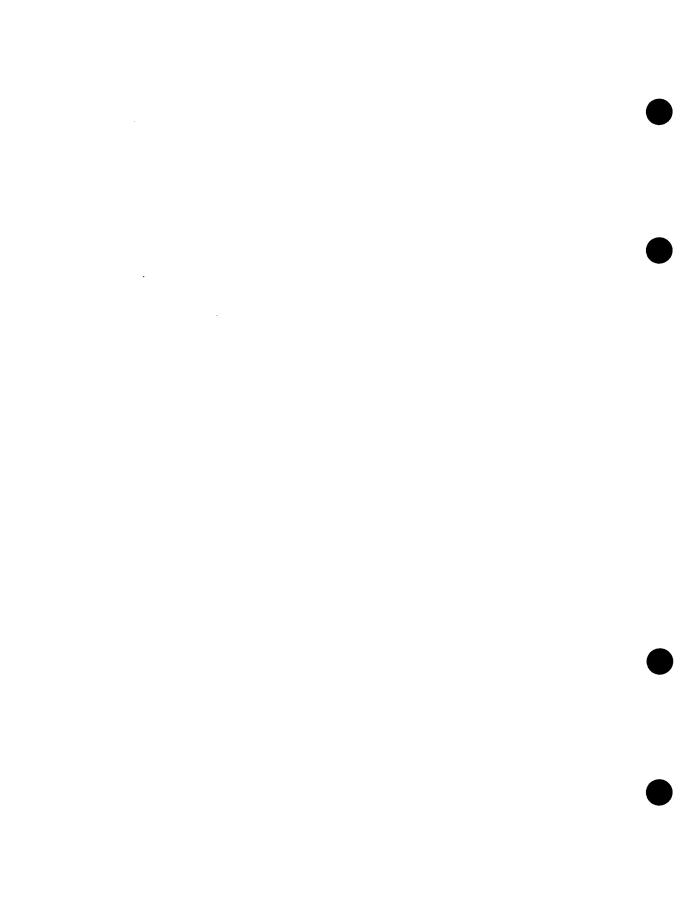
## INCOME TAX ACT (CHAPTER 35)

# INCOME TAX (MACHINERY OR PLANT) (ANNUAL ALLOWANCE) RULES

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#### LAWS OF BRUNEI

Income Tax

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Subsidiaryl

#### SUBSIDIARY LEGISLATION

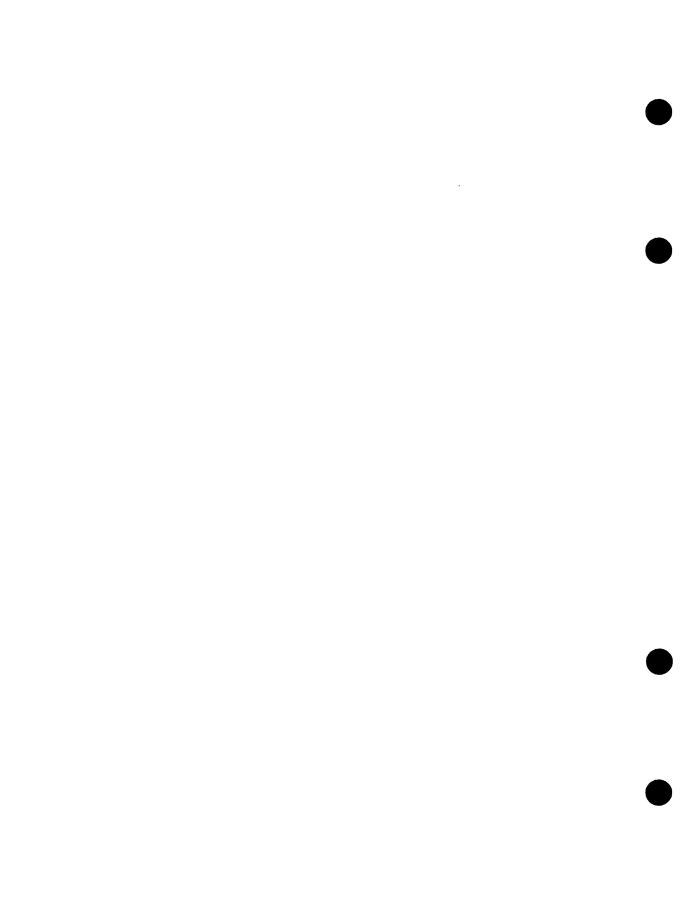
## INCOME TAX (MACHINERY OR PLANT) (ANNUAL ALLOWANCE) RULES

#### ARRANGEMENT OF RULES

#### Rule

- 1. Citation
- 2. Annual allowance

SCHEDULE — RATES



[Subsidiary]

#### SUBSIDIARY LEGISLATION

#### Rules made under sections 5 and 16

#### INCOME TAX (MACHINERY OR PLANT) (ANNUAL ALLOWANCE) RULES

Commencement: 1st January 1956

#### Citation

1. These Rules may be cited as the Income Tax (Machinery or Plant) (Annual Allowance) Rules.

#### Annual allowance

2. The annual allowance under section 16(2) for depreciation by wear and tear of machinery or plant shall be calculated at the respective rates prescribed in the Schedule.

[Subsidiary]

## **SCHEDULE**

(rule 2)

## **RATES**

## A. RATES FOR PARTICULAR TRADES, PROFESSIONS OR BUSINESS

BAKERIES —	
Machinery or plant generally  The non-metal parts of the structure of ovens will be included, for purposes of the allowance, as part of the bakery machinery or plant	8%
BOLT, NUT, SCREW AND RIVET MANUFACTURE —  Machinery or plant generally  Taps and dies will be dealt with on a renewal basis	10%
BOOKBINDING — General binding machinery	7½%
BRASSFOUNDING —  Machinery or plant generally	7%
BREWERIES AND DISTILLERIES —  Conveyors, elevators, screening plant, grist mills, wort pumps, tuns, backs, coppers, liquor piping and brewing and distilling plant generally	61/4%
BRICK MAKING — See Clay Industries	
CHEMICAL MANUFACTURE —	
Chemical plant, other than sulphuric acid plant	71/2%
Sulphuric acid plant	15%
Other plant	5%
CINEMAS —	
Projectors	15%
Organs	71/2%
Seating	71/2%

CLAY INDUSTRIES —	
Building Brick Manufacture —	
Mixing and brick-making machines	5%
Crushing and grinding plant (milling plant)	71/2%
Heavy Clay Industry and Pottery Manufacture —	
General machinery or plant, e.g. piping, mixing, shaping and glazing machines (blungers, tankers, arks, sifters, pumps, jiggers, jolleys, presses, etc.) conveyors, trucks (or cars), propelling mechanism and tracks, air supply and exhaust fans and dust extraction plant excluding electric fans	5%
Electric fans (milling plant)	71/2%
Crushing and grinding plant (milling plant)	7½%
Gas-producing plant (wellman-galusha type)	71/2%
Coal pulverising plant and mechanical stokers	71/2%
Ovens and kilns	10%
CLEANING — See Dyeing and Cleaning  COLD STORES — See Ice Manufacture	
COLLIERIES —	
Railway wagons, other than light railway wagons	61/4%
Surface machinery or plant, other than electrical plant	61/2%
All underground plant installed in the shaft pillar	71/2%
Other underground plant	10%
CREAMERIES, DAIRIES AND ICE CREAM FACTORIES —	
Storage tanks	5%
Refrigerating plant (except iceless cabinets) and bottling and washing machines	10%
Iceless cabinets	15%
Other machinery or plant	71/2%
Loose plant, box cycles, utensils (churns, bottles, etc.) and piping will be dealt with on a renewal basis	

[Subsidiary]

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DAIRIES — See Creameries	
DYEING AND CLEANING —	
Machinery or plant generally	10%
ELECTRICITY UNDERTAKINGS —	
Generating and Distributing Machinery or Plant —	
Cables	3%
Concrete cooling towers	4%
Meters	71/2%
Other generating machinery or plant	8%
Other plant, exclusive of loose tools	5%
Domestic Electrical Appliances —	
Cookers and kettles	20%
Refrigerator, washing machines, washing boilers and water heaters	15%
Other kinds of apparatus	10%
Conduits and loose tools will be dealt with on a renewal basis	
FLOUR MILLING —	
Roller mills, automatic weighers, elevators and conveyors	71/0/
(with legging) and spouting	71/2%
Other machinery or plant	10%
FURNITURE MANUFACTURE —	
Machinery or plant generally	71/2%
GAS UNDERTAKINGS —	
Coke-handling plant	
Pan ash and clinker plant	
Chemical plant	71/2%
Benzol plant	//2/0
Sulphate of ammonia plant	
Tar distillation plant	

Other machinery or plant, excluding concrete cooling towers and masonry tar tanks	5%
HEAVY CLAY INDUSTRY — See Clay Industries	
ICE CREAM FACTORIES — See Creameries	
ICE MANUFACTURE AND COLD STORES —  Insulation	7½%
Refrigerating machinery, i.e compressors, condensers, ice tanks, coolers, conduits, moulds, coils, travellers etc  Lagging, belting, loose plant, utensils etc. will be dealt with on a renewal basis	10%
LAUNDRIES — Machinery or plant generally	10%
LIGHT METAL CASTINGS MANUFACTURE —  Machinery or plant generally	10%
MATCH MANUFACTURE —  Lathes, wood-cutting and wax taper-making machinery, including tapper drums	5% 7½%
MILK BARS —  Milk and ice cream refrigerating and delivery units  Carbonating plant, sterilising and washing plant and boilers  Other machinery or plant	15% 10% 7½%
MINING —  Dredges (tin mines)  Transmission lines  General machinery or plant	12½% 10% 10%

## Income Tax

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NAIL MANUFACTURE —  Machinery or plant generally	5%
PAINT, COLOUR AND VARNISH MANUFACTURE — Storage tanks  General machinery or plant, including grinding machinery	5% 7½%
PAPER BAG MANUFACTURE —  Machinery or plant generally	7½%
PLANTATIONS — Machinery or plant generally	10%
POTTERY MANUFACTURE — See Clay Industries	
PRINTING — Printing and binding machines	7½% 10%
RIVET MANUFACTURE — See Bolt, Nut, Screw and Rivet Manufacture	
SAW MILLING — See Timber Merchants	
SHOE AND SLIPPER MANUFACTURE —  Manufacturing machinery (process plant)	10%
TIMBER MERCHANTS, SAW MILLERS AND TIMBER MANUFACTURE —  General saw-milling machinery or plant	GOODS 7½% 20%
VARNISH MANUFACTURE — See Paint	

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WATER UNDERTAKINGS —	
Cast iron mains	
Asbestos cement mains	3%
Steel mains	5%
Meters	10%
General machinery or plant	5%
B. RATES FOR PARTICULAR TYPES OF MACHINERY OR PLANT NOT CONFINED TO SPECIFIC TRADES PROFESSIONS OR BUSINESS	
ENGINES AND POWER PLANTS —	
Steam and gas engines, boilers and shafting	5%
Electric motors, dynamos and electrical plant, including	
transformers	71/2%
Internal combustion engines, excluding outboard engines	10%
FURNACES —	
Electric furnaces — All parts of the furnace, including transformers, switchgears, high and low tension cable connections, furnaces, tilting gear and regulators	12½%
LIGHT RAILWAY AND TRAMWAY TRACKS AND WAG- ONS	10%
MARINE VESSELS —	
Vessels propelled by steam or internal combustion engines,	
where such plant is fixed permanently to the vessels	5%
Sailing and others	4%
OFFICE EQUIPMENT —	
Typewriters, accounting machines and other similar office	
appliances	10%

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#### Income Tax

[Subsidiary] SCHEDULE — (continued) Furniture 5% 71/2% PETROL PUMPS ..... ROAD ROLLERS — Steam rollers ..... 10% Diesel rollers 20% Petrol rollers ..... 20% VEHICLES -Steam lorries and tractors (excluding caterpillar tractors) ...... 15% Cars, vans, wagons, lorries, omnibuses and tractors (excluding carterpillar tractors) driven by internal 20% combustion engines ..... Caterpillar tractors, excavators, bulldozers etc. ..... 25% (see also Road Rollers) WELFARE EQUIPMENT — Canteen equipment and such items and wash basins, bath and lavatory pans, where these do not form a fixed part of any industrial building or structure or marine 10%

vessel