

## Brunei Darussalam Dispute Resolution Profile

(Last updated: 09 March 2019)

### General Information

- **Brunei Darussalam tax treaties are available at:**

For DTA: <http://www.mofe.gov.bn/divisions/avoidance-of-double-taxation-adta.aspx>

For TIEA: <http://www.mofe.gov.bn/divisions/tax-information-exchange-agreement-tiea.aspx>

- **MAP request should be made to:**

List of Brunei Darussalam Authorised Representatives

(Available at <http://www.mof.gov.bn/divisions/competent-authority-of-adta-a-tiea.aspx>)

Name: Ms Norliah binti Haji Kula

Governmental Agency: Ministry of Finance and Economy

Function / Role: Permanent Secretary (Policy and Fiscal) / Collector of Income Tax

Full address: Ministry of Finance and Economy Building, Commonwealth Drive, Bandar Seri Begawan BB3910, Brunei Darussalam

Email: [norliah.kula@mofe.gov.bn](mailto:norliah.kula@mofe.gov.bn)

Language skills: English

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Name: Ms Pengiran Hajah Normaswati binti Pengiran Anak Haji Mashor

Governmental Agency: Ministry of Finance and Economy, Department / Division: Revenue Division

Function / Role: Director of Revenue Division

Full address: Revenue Division, Ministry of Finance and Economy, Level 1, Island Block, Ministry of Finance and Economy Building, Commonwealth Drive, Bandar Seri Begawan BB3910, Brunei Darussalam

Email: [normaswati.mashor@mofe.gov.bn](mailto:normaswati.mashor@mofe.gov.bn) | Telephone: +673 (2) 383914 | Fax: +673 (2) 383932

Language skills: English

Name: Ms. Dk Masleda binti Pg Daud

Governmental Agency: Ministry of Finance and Economy, Department / Division: Revenue Division

Function / Role: Assistant Director of Revenue Division

Full address: Revenue Division, Ministry of Finance and Economy, Level 1, Island Block, Ministry of Finance and Economy Building, Commonwealth Drive, Bandar Seri Begawan BB3910, Brunei Darussalam

Email: [masleda.daud@mofe.gov.bn](mailto:masleda.daud@mofe.gov.bn) | Telephone: +673 (2) 383916 | Fax: +673 (2) 383932

Language skills: English

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Name: Mr. Mohammad Noorul Aiman bin Haji Jaman

Governmental Agency: Ministry of Finance and Economy, Department / Division: Revenue Division

Function / Role: Senior Finance Officer

Full address: Revenue Division, Ministry of Finance and Economy, Level 1, Island Block, Ministry of Finance and Economy Building, Commonwealth Drive, Bandar Seri Begawan BB3910, Brunei Darussalam

Email: [aiman.jaman@mofe.gov.bn](mailto:aiman.jaman@mofe.gov.bn) | Telephone: +673 (2) 383933 / +673 (2) 380651 | Fax: +673 (2) 383932

Language skills: English

**International Tax Team (including exchange of information and tax treaty):**

i) Mr. Mohammad Noorul Aiman bin Haji Jaman, Senior Finance Officer of Revenue Division

Email: [aiman.jaman@mofe.gov.bn](mailto:aiman.jaman@mofe.gov.bn)

ii) Mr. Haji Muhammad Bukhari bin Hj Abd Rajid, Finance Officer of Revenue Division

Email: [bukhari.rajid@mofe.gov.bn](mailto:bukhari.rajid@mofe.gov.bn)

iii) Ms. Hajah Nurul Asme binti Haji Amit, Finance Officer of Revenue Division

Email: [nurulasme.amit@mofe.gov.bn](mailto:nurulasme.amit@mofe.gov.bn)

**Correspondence for any international matters including exchange of information and tax treaty should be addressed to:**

Director, Revenue Division  
Ministry of Finance and Economy, Ministry of Finance and Economy Building  
Commonwealth Drive BB3910  
Brunei Darussalam  
Telephone: +673 2383933 / +673 2380651 | Fax: + 673 2383932

- **APA request should be made to:**  
*Same as above*

## Brunei Darussalam Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	-	-
2.	Are bilateral APA programmes implemented? If yes:	No	However, article on MAP in Brunei's signed DTA provide provision in which both contracting states may consult together for the elimination of double taxation in cases not provided in the agreement. This provision maybe applied in the conclusion of bilateral APAs.	-
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	See detailed explanation	No bilateral APA programme implemented at the moment	-
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	See detailed explanation	No bilateral APA programme implemented at the moment	-
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that</li> </ul>	See detailed explanation	No bilateral APA programme implemented at the moment	-

### Brunei Darussalam Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?			
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	See detailed explanation	No bilateral APA programme implemented at the moment	-
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	See detailed explanation	No bilateral APA programme implemented at the moment	-
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	-	-
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

**Brunei Darussalam Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	-	-
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	-	-
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	-	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	-	-
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	-	-
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute	Yes	-	-

**Brunei Darussalam Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	via the judicial and administrative remedies provided by the domestic law of your jurisdiction?			
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	-	-
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	-	<a href="http://www.mofe.gov.bn/Shared%20Documents/revenue/MAP/MUTUAL_AGREEMENT_PROCEDURE_GUIDELINE_S_Final.pdf">http://www.mofe.gov.bn/Shared%20Documents/revenue/MAP/MUTUAL_AGREEMENT_PROCEDURE_GUIDELINE_S_Final.pdf</a>
14.	Are there specific timeline for the filing of a MAP request?	See detailed explanation	<p>The specific timeline for the filing of a MAP request for Brunei depends on the tax treaties with treaty partners. So far the timeline is as follows:</p> <ul style="list-style-type: none"> <li>a) Absence of specific timeline</li> <li>b) Within 3 years from the first notification of the action resulting in taxation not in accordance with the</li> </ul>	-

**Brunei Darussalam Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			provisions of this agreement. c) Within 2 years from the first notification of the action resulting in taxation not in accordance with the provisions of this agreement.	
15.	Are guidance on multilateral MAPs publicly available?	No	-	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	-	-
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	No	-	-

**Brunei Darussalam Dispute Resolution Profile – Resolution of MAP Cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	-	-
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	No	-	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No	-	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	-	-
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?  If not:	No	-	-
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your</li> </ul>	No	-	-

**Brunei Darussalam Dispute Resolution Profile – Resolution of MAP Cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	constitution) to include MAP arbitration in your tax treaties?			
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	Yes	-	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	No	-	-
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	See detailed explanation	Currently there is no available guideline to follow	-
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	-	-
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP	Yes	-	-

**Brunei Darussalam Dispute Resolution Profile – Resolution of MAP Cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?			
27.	Is there any other information available on resolution of MAP cases?	No	-	-

**Brunei Darussalam Dispute Resolution Profile – Implementation of MAP Agreements**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	-	-

**Brunei Darussalam Dispute Resolution Profile – Implementation of MAP Agreements**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-