

No. S 8

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

INCOME TAX ACT (AMENDMENT) ORDER, 2017

ARRANGEMENT OF SECTIONS

Section

1. Citation and commencement
 2. Amendment of section 3 of Chapter 35
 3. Amendment of section 5
 4. Amendment of section 52
 5. Repeal of R1 of Chapter 35
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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, 2017 and shall be deemed to have commenced on 1st January 2012.

Amendment of section 3 of Chapter 35

2. Section 3 of the Income Tax Act, in this Order referred to as the Act, is amended —

(a) in subsection (1), by deleting “public notification” from the second line and by substituting “notification published in the *Gazette*” therefor ;

(b) in subsection (2), by deleting “public notification” from the first line and by substituting “notification published in the *Gazette*” therefor ;

(c) by inserting the following new subsection immediately after subsection (4) —

“(4A) 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 repealing subsection (1) and by substituting the following new subsection therefor —

“(1) The Minister may, with the approval of His Majesty the Sultan and Yang Di-Pertuan, make rules to provide for —

(a) the deduction and payment of tax at the source in respect of income from any employment, and for the recovery of tax so deducted ; and

(b) such other matters as are authorised or required by this Act to be prescribed.”.

Amendment of section 52

4. Section 52 of the Act is amended, in subsection (1A), by deleting paragraph (a) and by substituting the following new paragraph therefor –

“(a) be in such form and manner, and accompanied by such annexures and documents, as the Collector may determine; and”.

Repeal of R1 of Chapter 35

5. The Income Tax (Forms) Rules are hereby repealed.

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