



ONE•COMMON•PORTAL

User Guide
Filing Income Tax

OCP – Filing Income Tax

PURPOSE

This user guide acts as a reference for steps to navigate through the One Common Portal for the filing of Income Tax returns.

Income tax form guides are also available under '*Resources and Guides*' on the OCP website. The tax form provides detailed information on each section of the Income tax form.

FURTHER ASSISTANCE

For any inquiries, please contact +673-2383933 or email revenue@mofe.gov.bn

Operating Hours:

Mondays to Thursdays: 8.30am – 12.30pm and 1.30pm - 3.30pm

Saturdays: 8.30am – 12.30pm and 1.30pm - 3.30pm

Closed on Fridays, Sundays, and Public Holidays

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OCP – Filing Income Tax

FILING INCOME TAX	Online User
	Director / Employee / Tax Agent

Login to your OCP account. Once logged in, the OCP dashboard will be shown.

Second Reminder: File Poni Sdn Bhd (hard code) ECI before 08-Oct-2021 [View all](#) [Close all](#)

My Entities 4

Registration No	Name	User Role	User Role Expiry Date	Entity Type	Status
RFC30000007	BAGZZZ BHD	Agent	N/A	Foreign Branch	Non Compliance 1
RC30000084	Farmfella Sdn Bhd	Director	N/A	Private Company	Registered

Unfinished Businesses 6

ROCBN	Business Name	Details
ROCBN	Register a Business Name	BAGZ
ROCBN	Change Business Name Details	(P30001900) BAGZ
ROCBN	Incorporate a Public Company	BAGZZZ BHD
ROCBN	Incorporate a Private Company	Sunflower 1 Sdn Bhd
ROCBN	Change Business Sector	(RFC30000007) BAGZZZ BHD

Overdue Submissions 1

ROCBN	Submission	Entity
ROCBN	Incorporate a Public Company	(RC30000084) Lily SDN BHD

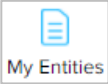
Correspondences 6

ROCBN	Business Name	Details	Action
ROCBN	Incorporate a Private Company	Sunflower SDN BHD	Download
ROCBN	Incorporate a Private Company	Sunflower 1 Sdn Bhd	Download
ROCBN	Change Business Sector	(RFC30000007) BAGZZZ BHD	Download

Pending Payments 1

ROCBN	Business Name	Details
ROCBN	Incorporate a Private Company	Sunflower SDN BHD

List of registered entities will be displayed under the **My Entities** section or by clicking

on the  icon.

1. Click on the **Company Name** for which Income Tax is to be filed for.

OCP – Filing Income Tax

The **General Details** page will be displayed.

The screenshot displays the 'General Details' page for FARMFELLAS SDN BHD. On the left is a sidebar with navigation options: General Details (selected), Addresses, Directors, Shareholders, Register of Controllers, and Filings. The main content area shows the company name 'FARMFELLAS SDN BHD' with a blue box containing the registration number 'RC30000008'. Below this, there are three informational boxes: 'Company Status Registered', 'Incorporation Date 13-Jul-2021', and 'AGM Due Date 13-Jan-2023'. At the top right, there is a navigation bar with 'Actions', 'Admin', 'Registry', and 'STARS' (highlighted with a red box and a red '2' in the top right corner). Below the navigation bar is a 'Forms and Returns' section with a red box around the 'File Tax Return' link and the text 'Search Tax Return' below it.

2. Navigate to

STARS

3. Click on the

File Tax Return

tab.

OCP – Filing Income Tax

The **Select Form** section will be displayed.

3. For new submission of tax returns, click on the New Submission checkbox.
4. Enter the details for **Select Form** as per the example below.

Field	Example
Tax Type	Income Tax
Form Type	Income Tax Form

Note: The **Saved Draft** section will display the work items that are unfinished.

<input type="button" value="Discard"/>	To remove the selected saved draft from the list.
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5. Click on the button.

<input type="button" value="Cancel"/>	To cancel submission of form
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OCP – Filing Income Tax

The **Fill in Tax Form** section will be displayed.

1. Select Form 2. Fill In Tax Form 3. Submission

Main
A
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H
I
Annex-A
Annex-B

REVENUE DIVISION, MINISTRY OF FINANCE AND ECONOMY
INCOME TAX RETURN FORM
(for Year of Assessment 2020)

Identifier Number RC30000151
Remember to quote this number in all correspondence or when calling at the Revenue Division counter. The Identifier Number is your Company Registration Number. In case you are a non-resident and yet to obtain a company registration number from ROCBN, please provide your incorporation or registration number from home country.

Under section 52 of the Income Tax Act (Chapter 35 of the Laws of Brunei), you are required to furnish a complete return of income for the year of assessment, and to make payment of tax payable by the due date of filing of return. A Tax Guide is available online to assist you in completing this Form.

Please use this Income Tax Return Form to declare the company's income for the preceding year. The completed Income Tax Return Form with all relevant Annexes must be submitted by **30th June 2020**.

The completed Income Tax Return Form and other relevant Annexes must be submitted together with

- Signed Audited Financial Statements*; and
- Tax Computation within the supporting Annexes showing how the tax payable is arrived at.
- Tax Schedules
- General ledger
- Supporting certification, where required

* Note: Effective from Year of Assessment, these Financial Statements are exempted from audit requirements in respect of a company if -

(A) it has been dormant from the time of its formation or since the end of the previous financial year pursuant to section 133B of the Companies Act (Chapter 39); or

(B) it is a private company pursuant to section 133C of the Companies Act if-

(a) its revenue in that year did not exceed B\$1,000,000;

(b) the beneficial interest in its shares is not held, directly or indirectly, by any corporation; and

(c) it consists of no more than 20 members.

Please get ready the following information in order to fill in this Form:

- Financial Statements
- Tax Computation
- Detailed Income Statement

Back **Next** Save as Draft Cancel

6. Click on the **Next** button.

Back	To go back to the previous section.
Save as Draft	To save application as draft and exit the filing page.
Cancel	To save application as draft and exit the filing page.

Section A – Registration Details

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Section A: Registration Details

Name of Company: Farmfella Sdn Bhd

Company Registered Address: No. 14 Spg 54-11 RPN Tanah Jambu, Kampong Tanah Jambu, Mentiri

Postal Code: BU1129

District/State: Brunei Muara

Country: Brunei Darussalam

Residential Status * Resident Non-Resident

Business Sector * Crop and animal production, hunting and related services

Business Sub sector * Animal production ✓

Business Subsector Detail * Production of livestock products ✓

[Show Annex B](#)

Note: Select the most appropriate activity description and code from the list provided. Depending on your business sectors you may be required to complete Annex B.

Place where control and management is exercised: Brunei Darussalam

If the company is newly incorporated, tick the box to confirm that the company satisfies the criteria to be considered a 'Qualifying company'

If the company ceased trading during this basis period state the date of cessation: dd-MMM-yyyy

Company qualifies as an Incentive Company under the Investment Incentives Order 2001.

Company qualifies as a Post-Pioneer Company under the Investment Incentives Order 2001.

7. Enter the details for **Registration Details** as per the example below.

Field	Example
Name of Company (Business Name)	<i>FARMFELLAS SDN BHD</i>
Company Registered Address	<i>No. 14 Spg 54-11 RPN Tanah Jambu, Kampong Tanah Jambu, Mentiri</i>
Postal Code	<i>BU1129</i>
District/State	<i>Brunei Muara</i>
Country	<i>Brunei Darussalam</i>
Residential Status	Resident
Business sector	Crop and Animal Production and other related services
Business Sub Sector	Animal Production
Business Sub Sector Detail	Production of livestock products
Place where control and management is exercised	Brunei Darussalam

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Section B- Shareholder Details

Section B: Shareholders Details
Details of the principal shareholders during the basis period

Note: Enter all the shareholders during the company basis period

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	IC Number or Company Number of Shareholder	Name of Shareholder	Director	% of Shares	Capital
9	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	00125678	Muhammad Daniel	<input checked="" type="checkbox"/>	50.00	100,000.00
<input type="checkbox"/>	00627998	Muhammad Arif	<input type="checkbox"/>	50.00	100,000.00
Enter the total % of Shares and Capital held by all Remaining Share Holders				<input type="text"/>	<input type="text"/>
Total			%	100.00	200,000.00

8. Enter the details for **Shareholder Details** as per the example below.

Field	Example
IC Number or Company Number of Shareholder	00125678
Name of Shareholder	Muhammad Daniel
Director	Yes
% of Shares	50
Capital	100000

9. Click on the  icon to add shareholders.

	To remove the shareholders.
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Section C – Balance Sheet

This section contains Balance Sheet information that is included in the signed audited financial statement of your company. Only enter amounts in fields that are relevant to your company.

Section C: Balance Sheet		Amount (BND)	Amount (BND)
Current Assets			
C1	Cash	<input type="text" value="40,000.00"/>	
C2	Trade receivables / Debtors	<input type="text"/>	
C3	Amount Due from Directors/Shareholders/Related Parties (specify below)	<input type="text" value="0.00"/>	
C3(i)	Directors	<input type="text"/>	
C3(ii)	Shareholders	<input type="text"/>	
C3(iii)	Related Parties	<input type="text"/>	
C4	Inventories and work in progress	<input type="text" value="50,000.00"/>	
C5	Other Current Assets	<input type="text"/>	
C6	Total Current Assets (C6 = C1 + C2 + C3 + C4 + C5)		<input type="text" value="90,000.00"/>
Fixed Assets			
C7	Investment Assets	<input type="text" value="10,000.00"/>	
C8	Property, Plant & Equipment	<input type="text"/>	
C9	Other Fixed Assets	<input type="text"/>	
C10	Total Fixed Assets (C10 = C7 + C8 + C9)		<input type="text" value="10,000.00"/>
C11	Other Assets	<input type="text"/>	
C12	Total Assets (C12 = C6 + C10 + C11)		<input type="text" value="100,000.00"/>

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Section D – Manufacturing / Trading Account

This section captures all the income of the company, subtracting any expense directly incurred while obtaining this income. The result of this section is the gross profit of the company for the year, including other source of revenue.

If the company did not have any income during the basis period, you may leave this section blank.

Section D: Manufacturing/Trading Account		
Sales or Turnover	Amount(BND)	Amount(BND)
D1 Local Sales or Turnover	<input type="text" value="780,000.00"/>	
D2 Sales Qualifying for Incentives for Exports	<input type="text" value="90,000.00"/>	section 8A of the Income Tax Act
<input type="text"/>		
D3 Other Exports		<input type="text" value="236,000.00"/>
D4 Total Sales or Turnover (D4 = D1 + D2 + D3)		<input type="text" value="1,106,000.00"/>
Cost of Sales		
D5 Opening Stock	<input type="text" value="1,000.00"/>	
D6 Purchases	<input type="text" value="2,000.00"/>	
D7 Closing Stock	<input type="text" value="9,000.00"/>	
D8 Others (Specify below)	<input type="text" value="0.00"/>	sections 8 and 8A of the Income Tax Act
<input type="text"/>	<input type="text"/>	<input type="text" value="+"/>
D9 Total Cost of Sales (D9 = D5 + D6 - D7 + D8)		<input type="text" value="-6,000.00"/>
D10 Gross Profit/ (Loss) (D10 = D4 - D9)		<input type="text" value="1,112,000.00"/>
D11 Other sources of Revenue including Other Revenues/Fee/Charges for Services etc.: (Specify below)	<input type="text" value="560,000.00"/>	
D11(i) Interest	<input type="text" value="100,000.00"/>	
D11(ii) Leasing	<input type="text" value="150,000.00"/>	
D11(iii) Commission/Brokerage	<input type="text" value="310,000.00"/>	
<input type="text"/>	<input type="text"/>	<input type="text" value="+"/>
D12 Gross Profit /(Loss) including other income (D12 = D10 + D11)		<input type="text" value="1,672,000.00"/>

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Section E: Profit & Loss Account

Use this section to record any other expenses that the company has incurred that are not directly related to sales. Do not re-enter expenses which have already been included in Cost of Sales in Section D. This section is similar to the expenses part of the Profit and Loss Account. It includes the most common categories of expenses that are typically listed in the Profit and Loss account.

Complete any fields that are relevant to the company. If a field is not relevant, you may leave it blank.

Section E: Profit & Loss Account (Expenses)		Amount (BND)	
E1	Bad debts written off	<input type="text"/>	section 11(1)(d) of the Income Tax Act
E2	Donations to Approved Institutions of Public Character	<input type="text"/>	section 30(2)(c) of the Income Tax Act
E3	Directors' Remuneration (Specify below)	21,000.00	
E3(i)	Salary	20,000.00	
E3(ii)	Bonus	1,000.00	
E3(iii)	Allowance	<input type="text"/>	section 11 of the Income Tax Act
E3(iv)	Fees	<input type="text"/>	
E3(v)	Other	<input type="text"/>	
E4	Entertainment	<input type="text"/>	
E5	Head Office Expenses	<input type="text"/>	
E6	Interest (Specify below)	0.00	section 11(1)(a) of the Income Tax Act
E6(i)	Bank loans	<input type="text"/>	

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Section F - income Assessment

This section assesses the income of the company for tax computation.

Section F: Income Assessment

Note : Enter any further deductions in respect of expenses already claimed under Section E (where applicable) and deductions not already included in Section D or E at F1

Deductions Claimed Against Income		Amount (BND)	
F1	Further Deductions (Specify below)	<input type="text" value="0.00"/>	
Description		Amount (BND)	Approval Reference(s) (where required)
F1(i)	Deduction for expenses relating to approved trade fairs, exhibitions or trade missions or to maintain an overseas trade office	<input type="text"/>	<input type="text"/>
F1(ii)	Further Deduction for export market development expenditure and certain advertising expenses (approved projects)	<input type="text"/>	<input type="text"/>
F1(iii)	Expenditure on research and development for specified services by an approved research and development company	<input type="text"/>	<input type="text"/>
F1(iv)	Further deduction for expenditure on approved research and development projects	<input type="text"/>	<input type="text"/>
F1(v)	Further deduction for contribution to Tabung Amanah Pekerja	<input type="text"/>	<input type="text"/>
F1(vi)	Deduction for contribution to Supplemental Contributory Pensions Trust Fund	<input type="text"/>	<input type="text"/>
F1(vii)	Further deduction for payment of salary on account of maternity leave	<input type="text"/>	<input type="text"/>
<input type="text"/>		<input type="text"/>	<input style="background-color: #e0e0e0; border: 1px solid #ccc; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center; font-size: 10px; color: #007bff; text-align: center; vertical-align: middle;" type="text" value="+"/>

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Section G – Tax Payable

This section is split into two parts. If your company is newly incorporated (in its first 3 years of assessment), the tax will be calculated in fields G1 – G4; otherwise, the tax will be calculated in fields G5 to G8. [Income Tax Act Section 35(5)]

Section G: Tax Payable			
If Total Gross Sales (D4 + D11) amount is less than or equals to BND1,000,000.00, G12 Tax Credits will be reset to 0.00 and disabled except G12(i) TAP Contribution.			
Note : If you are a newly incorporated company complete boxes G1 to G4. Otherwise complete boxes G5 to G8. [Section 35(5) of the Income Tax Act]			
Newly Incorporated Company	Threshold (%)	Rate (%)	Amount (BND)
G1 First \$100,000	0.00	18.50	0.00
G2 Next \$150,000 (\$100,001 to \$250,000)	50.00	18.50	13,875.00
G3 Remaining Balance (greater than \$250,000)	100.00	18.50	121,915.00
G4 Gross Tax Payable (G4 = G1 + G2 + G3)			135,790.00
G9 Foreign Income		10,000.00	
G10 Double Taxation Agreement Tax Reduction/Credit/Commonwealth Relief sections 40, 41, 42 of the Income Tax Act			20,000.00
Note : Enter in any reductions/tax credits that have been allowed against tax payable as a result of tax payable in another country where a double taxation arrangement exists with Brunei Darussalam.			
G11 Tax Payable after Double Taxation Relief (G11 = (G4 or G8) - G10)			115,790.00
G12 Tax Credits (sections 42A, 42AA, 42AB, 42B, 42C of the Income Tax Act) Note: Total tax credits cannot exceed 50% of the total tax payable			0.00
G12(i) TAP Contribution		0.00	
G12(ii) Balancing Modernisation and Replacement of Machinery or Plant			
G12(iii) New Local Employment			
G12(iv) Training Expenditures			
G12(v)			
G12(vi)			
G13 Net Tax Payable			0.00
G14 Tax Already Paid			
G15 Balance Tax Payable/Refundable (G15 = G13 - G14)			0.00

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Section H- Withholding Tax

This section is used to capture statistics on the Withholding Tax payments made by your company during the year – it does not replace the Withholding Tax form. If you are required to withhold tax on payments made to non-residents by your company, you are required to submit a Withholding Tax Form. [Income Tax Act Sections 37, 37A and 37B]

Section H: Withholding Tax

Complete this section in respect of payments to non-residents on which tax is required to be withheld under sections 37, 37A & 37B of the Income Tax Act

H1 Tick the box if there was any amount paid or payable to non-residents falling under sections 37, 37A & 37B of the Income Tax Act

Note: If you have not ticked box H1, it is not necessary to complete the remaining boxes in this section.

H2 If you have ticked box H1, tick box H2 if the company complied with the requirement to withhold tax on the payments

Amount (BND)

H3 Total payments made to non-residents falling under sections 37, 37A & 37B of the Income Tax Act

H4 Total tax withheld and paid on those payments at H3

H5 Total tax not withheldout of payments at H3

H6 If you have ticked box H1 but not ticked H2, please state the reason(s) why you did not withhold tax on the payments.



OCP – Filing Income Tax

Section I – Declaration

Section I contains the Declaration, this should be reviewed and completed accordingly.

This section captures information about you as the person who is completing the form on behalf of the company. It will be used by Revenue Division in the event of a query about the return or if enforcement / audit reasons are required.

Section I: Declaration

Company:

I declare that:

- All the information stated in this form and the accompanying information is true and correct; and
- I have the necessary receipts and/or other records - or expect to obtain the necessary written evidence within a reasonable time of furnishing this form - to support my claims.

Agent:

I declare that:

- This return has been prepared in accordance with information provided by the taxpayer;
- The taxpayer has given me a declaration stating that the information provided to me is true and correct; and
- The taxpayer has authorised me to furnish this return.

NOTE

Particulars of (Principal Officer / Manager / Agent) Completing the Form

Name *	Muhammad Daniel
Designation *	Director
Contact Number *	6738123456
Email Address *	ocpuser05@gmail.com

Making an incorrect declaration of income is punishable **under section 79 of the Income Tax Act** with penalty and fine apart from imprisonment of 12 months.

Section 80 of the Income Tax Act provides for criminal sanctions on any person who wilfully with intent to evade or to assist any other person to evade tax omits from a return any income which should be included; or makes any false statement or entry in any return. The penalty for such offence upon conviction is a fine of \$10,000 and imprisonment for 3 years.

Under section 6A(5) of the Income Tax Act, any return, estimate, statement or document is filed or submitted on behalf of any company or body of persons by an authorised agent through electronic service,

* shall be deemed to have been filed or submitted with the authority of that company or body of persons; and

* that company or body of persons shall be deemed to be cognisant of all matters therein.

Under section 47 of the Income Tax Act, the manager or principal officer in Brunei Darussalam of every company or body of persons shall be answerable for doing all such acts matters and things as are required to be done by virtue of the Income Tax Act for the assessment of such company and payment of tax.

[Back](#)[Next](#)[Save as Draft](#)[Cancel](#)

OCP – Filing Income Tax

The **Submission** section will be displayed.

1. Select Form 2. Fill in Tax Form 3. Submission

List of Attachments

Please upload any supporting documentation required for a complete assessment. An attachment type may consist of multiple files, but a single file size cannot exceed 5MB.

Valid file extensions: JPG, PDF (Non-Editable), DOC, DOCX, XLS, XLSX, PNG, BMP, GIF

Audited Financial Statement	18 Choose Files
Unaudited Financial Statement	Choose Files
Certificate under Investment Incentives Order	Choose Files
Certificate of Ratio	Choose Files
Other Supporting Documents	Choose Files
Approval on tax on exports	Choose Files

Disclaimer

By submitting this form, you declare that:

Company

- All the information stated in this form and the accompanying information are true and correct; and
- I have the necessary receipts and/or other records - or except to obtain the necessary evidence within a reasonable time of furnishing this form - to support my claims.

Tax Agents

- This Return has been prepared in accordance with information provided by the taxpayer.
- That the taxpayer has given me a declaration stating that the information provided to me is true and correct; and
- That the taxpayer has authorized me to furnish this return.

Note: Pursuant to section 47 of Income Tax Act (Chapter 35), the manager or principal officer in Brunei Darussalam of every company or body of person shall be answerable for doing all such acts matters and things as are required to be done by virtue of the Act for the assessment of such company or body and payment of tax.

Back Submit Cancel

18. Click on the **Choose Files** button and select Audited Financial Statement document.

OCP – Filing Income Tax

Audited Financial Statement

Choose Files

photo-1444703686981-a3abbc4d4fe3.jpg
0.1 MB Ready to upload

Upload File

Unaudited Financial Statement

Choose Files

19. Click on the **Upload File** button to upload the file.

The file will be uploaded.

Audited Financial Statement

Choose Files

photo-1444703686981-a3abbc4d4fe3.jpg

Ernst & Young

Unaudited Financial Statement

Choose Files

20. Enter the for **Auditor** as per the example below.

Field	Example
Auditor	Ernst & Young

Audited Financial Statement

Choose Files

NOTE

Unaudited Financial Statement

Choose Files

Certificate under Investment Incentives Order

Choose Files

Certificate of Ratio

Choose Files

Other Supporting Documents

Choose Files

Approval on tax on exports

Choose Files

Note:

Repeat steps 16 – 17 to upload other supporting documents if required.

OCP – Filing Income Tax

Disclaimer 21

By submitting this form, you declare that:

Company

- All the information stated in this form and the accompanying information are true and correct; and
- I have the necessary receipts and/or other records - or except to obtain the necessary evidence within a reasonable time of furnishing this form - to support my claims.

Tax Agents

- This Return has been prepared in accordance with information provided by the taxpayer.
- That the taxpayer has given me a declaration stating that the information provided to me is true and correct; and
- That the taxpayer has authorized me to furnish this return.

Note: Pursuant to section 47 of Income Tax Act (Chapter 35), the manager or principal officer in Brunei Darussalam of every company or body of person shall be answerable for doing all such acts matters and things as are required to be done by virtue of the Act for the assessment of such company or body and payment of tax.

Back 22 Submit Cancel

21. Click on the By submitting this form, you declare that: checkbox after user have read through the **Disclaimer**.

22. Click on the Submit button.


Prev	To go back to the previous section.
Cancel	To save application as draft and exit the filing page.

OCP – Filing Income Tax

The **Payment** page will appear.

Payments

Farmfella Sdn Bhd (RC30000151) as at 15-Oct-2021



 Income Tax Form submitted successfully.

Return ID : 100001140
Income Tax Form (YOA2021)

Tax Liability	BND 0.00
---------------	-----------------

Remaining Total Amount	BND 0.00
Payment Amount	BND 0.00

Payment Method NOTE

<input type="radio"/> Internet Banking 
<input type="radio"/> Offline Payment 

Note : penalty of 5% of the outstanding tax demand will be imposed to the outstanding tax demand. Please note that if the outstanding tax demand is unpaid within 60 days of the impositions of the initial penalty, an additional penalty of 1% of the amount of outstanding tax shall be added for each completed month that the tax remains unpaid.

[Proceed](#)

Note:

- The page will display the application request that user have made, and the payment required for the application request.
- There are two forms of payment method.

OCP – Filing Income Tax

Payment Method – Internet Banking

Payments

Farmfella Sdn Bhd (RC30000151) as at 15-Oct-2021



Income Tax Form submitted successfully.

Return ID : 100001140

Income Tax Form (YOA2021)

Tax Liability

BND 0.00

Remaining Total Amount

BND 0.00

Payment Amount

BND 0.00

Payment Method



Internet Banking



Offline Payment



NOTE



Step by Step Instruction:

1. Select your preferred Internet Banking service above.
2. Login to your Internet Banking account using your internet banking user ID and password.
3. In the Internet Banking page, input the following:
 - Choose Payee Name as **Revenue Division Tax Payment**
 - Reference No as stated above in the **Return ID** field
 - Amount as your **Tax Liability**

Note : The terms used for the fields may vary between different banking sites.

Note : penalty of 5% of the outstanding tax demand will be imposed to the outstanding tax demand. Please note that if the outstanding tax demand is unpaid within 60 days of the impositions of the initial penalty, an additional penalty of 1% of the amount of outstanding tax shall be added for each completed month that the tax remains unpaid.

Exit

Note:

- For payment via Internet Banking, follow the step-by-step instructions.

OCP – Filing Income Tax

Payment Method – Offline Payment

Payments

Farmfella Sdn Bhd (RC30000151) as at 15-Oct-2021



Income Tax Form submitted successfully.

Return ID : 100001140

Income Tax Form (YOA2021)

Tax Liability

BND 0.00

Remaining Total Amount

BND 0.00

Payment Amount

BND 0.00

Payment Method

Internet Banking



Offline Payment



NOTE

You may pay by cash or cheque by going to our counter :

REVENUE DIVISION

Level 1, Island Block, Ministry of Finance and Economy Building
Commonwealth Drive, BB3910
Brunei Darussalam

Business Hours :

Monday to Thursday and Saturday (8.00am to 12:00am, 1:30pm to 3:30pm)

Please note the total payment and quote your Return ID for payment at counter.

Note : penalty of 5% of the outstanding tax demand will be imposed to the outstanding tax demand. Please note that if the outstanding tax demand is unpaid within 60 days of the impositions of the initial penalty, an additional penalty of 1% of the amount of outstanding tax shall be added for each completed month that the tax remains unpaid.

Exit

Note:

- For offline payment, take note of the **total payment** and **Return ID** and visit the RD counter to make the payment.

OCP – Filing Income Tax

SEARCH AND VIEW
INCOME TAX

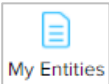
Online User

Director / Employee / Tax Agent

Navigate to the OCP dashboard.

The screenshot shows the OCP dashboard interface. At the top, there is a header with the Ministry of Finance and Economy logo and the OCP logo. A navigation bar includes a 'New Business Entity' button and a user profile icon. Below the header, a 'Second Reminder' banner is visible. The main content area is divided into several sections: 'My Entities' (4), 'Unfinished Businesses' (6), 'Overdue Submissions' (1), 'Correspondences' (6), and 'Pending Payments' (1). The 'My Entities' section contains a table with columns for Registration No, Name, User Role, User Role Expiry Date, Entity Type, and Status. The table lists two entities: 'BAGZZZ BHD' (Agent, Foreign Branch, Non-Compliance) and 'Farmfella Sdn Bhd' (Director, Private Company, Registered). The 'Farmfella Sdn Bhd' row is highlighted with a red box, and a red box also highlights the 'Registered' status button. The 'Unfinished Businesses' section lists various tasks such as 'Register a Business Name', 'Change Business Name Details', 'Incorporate a Public Company', 'Incorporate a Private Company', and 'Change Business Sector'. The 'Overdue Submissions' section shows one submission for 'Incorporate a Public Company'. The 'Correspondences' section lists three items for 'Incorporate a Private Company' and 'Change Business Sector'. The 'Pending Payments' section shows one payment for 'Incorporate a Private Company'. The sidebar on the left contains navigation icons for Search, Dashboard, My Entities, Purchased Items, Verify Document, Payment Search, Finished Businesses, and Help. The 'My Entities' icon is highlighted with a red box.

Registration No	Name	User Role	User Role Expiry Date	Entity Type	Status
RFC30000007	BAGZZZ BHD	Agent	N/A	Foreign Branch	Non-Compliance
RC30000084	Farmfella Sdn Bhd	Director	N/A	Private Company	Registered

Registered company will be displayed under the **My Entities** section or by clicking on the  icon.

1. Click on a registered **Company Name**.

OCP - Income Tax Forms

The **General Details** page will be displayed.

The screenshot shows the 'General Details' page for Farmfella Sdn Bhd (RC30000151). The page has a sidebar on the left with menu items: General Details, Addresses, Directors, Shareholders, Register of Controllers, Other Information, and Filings. The main content area displays the following information:

- Company Status: Registered
- Company Type: Private Company
- Incorporation Date: 01-Oct-2019
- Business Sector: 01 Crop and animal production, hunting and related services activities
- AGM Due Date: 31-Dec-2020
- Authorised Share Capital: 10000

At the top right, there are 'Actions' buttons for Admin, Registry, and STARS.

Note: Users will be able to view the following details:

- General Details
- Addresses
- Directors
- Shareholders
- Register of Controllers
- Other Information
- Filings

This screenshot is similar to the previous one but highlights the 'STARS' tab in the 'Actions' menu with a red box and the number '2'. A dropdown menu is open from the 'STARS' tab, showing the following options:

- Forms and Returns
 - File Tax Return (highlighted with a red box)
 - Search Tax Return

2. Navigate to

STARS

3. Click on the

File Tax Return

tab.

OCP - Income Tax Forms

The **Tax Form Search** page will be displayed.

Tax Form Search

Farmfella Sdn Bhd RC30000151

Form Type: Income Tax Form

Year of Assessment: Any Year of Assessment

Return ID:

Search Cancel

4. Enter the details for **Return ID** as per the example below.

Field	Example
Form Type	Income Tax
Year of Assessment	2020
Return ID	600000130

5. Click on the Search button.

OCP - Income Tax Forms

The **Search Results** section will be displayed below the **Tax Form Search** section.

Search Results

< < 1 > >

NOTE

Return ID	Form Type	Year Of Assessment	Tax Liability (BND)	Capital Allowance C/F (BND)	Loss C/F (BND)	Application Status	Date Created	Date Modified
100001138	Income Tax Form	2020	0.00	0.00	909,000.00	Pending Payment	15-Oct-2021	15-Oct-2021
100001140	Income Tax Form	2021	0.00	0.00	50,000.00	Pending Payment	15-Oct-2021	15-Oct-2021

Note:

The **Search Results** displays the following information:

- Return ID
- Form Type
- Year of Assessment
- Tax Liability
- Capital Allowance
- Loss
- Application Status
- Date Created
- Date Modified

6. Click on the **Return ID**.

The **View Return Details** will be displayed.

View Return Details

Farmfella Sdn Bhd RC30000151

Return Details

Return ID: 100001138

Income Tax Form (YOA2020)

Tax Liability **BND 0.00**

Remaining Total Amount **BND 0.00**

Historical Return Details

List of Attachments

Back To Search Pay Request Revise Request Refund

7. Click on the **Return ID**.

OCP - Income Tax Forms

The **View Tax Form Details** will be displayed.

View Tax Form Details

Farmfella Sdn Bhd RC30000151

Return Details

Version	1	Description	Filing
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8

Main

A

B

C

D

E

F


G

H

I

Annex A

Annex B



REVENUE DIVISION, MINISTRY OF FINANCE AND ECONOMY
INCOME TAX RETURN FORM
(for Year of Assessment 2020)

Identifier Number RC30000151

Remember to quote this number in all correspondence or when calling at the Revenue Division counter. The Identifier Number is your Company Registration Number. In case you are a non-resident and yet to obtain a company registration number from ROCBN, please provide your incorporation or registration number from home country.

Under section 52 of the Income Tax Act (Chapter 35 of the Laws of Brunei), you are required to furnish a complete return of income for the year of assessment, and to make payment of tax payable by the due date of filing of return. A Tax Guide is available online to assist you in completing this Form.

Please use this Income Tax Return Form to declare the company's income for the preceding year. The completed Income Tax Return Form with all relevant Annexes must be submitted by **30th June 2020**. The completed Income Tax Return Form and other relevant Annexes must be submitted together with:
- Signed Audited Financial Statements*, and

8. Users will be available to click on different sections to view all sections of tax forms.

<input type="button" value="Close"/>	To go back to the view return details.
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