

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

BRUNEI DARUSSALAM

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 28 March 2019 - Or. Engl. (*in force since 1 July 2019*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income tax imposed under Income Tax Act (Chapter 35);
 - . Petroleum profits tax imposed under Income Tax (Petroleum) Act (Chapter 119).

ANNEX B – Competent Authorities

The Minister of Finance and Economy or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing the nationality of Brunei Darussalam, and any legal person, partnership or association deriving its status as such from the laws in force in the Brunei Darussalam.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>