

## BUSINESS HOURS

Monday — Thursday, Saturday

**8.00 am — 3.30 pm**



### C O N T A C T U S

**REGISTRY OF COMPANIES AND BUSINESS  
NAMES DIVISION**

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## GUIDE TO FILE RETURNS FOR LOCAL COMPANY

Registry of Companies  
Ministry of Finance and  
Economy  
Brunei Darussalam



## FILING FOR ANNUAL RETURNS

In accordance to sections 107, 108, and 109 of the Companies Act, a private company must hold their Annual General Meeting (AGM) and file their Annual Returns annually.

### When must my company hold an AGM and file the AR?

FILING ANNUAL RETURNS	<ul style="list-style-type: none"><li>• Within 28 days after the AGM</li></ul>
FIRST ANNUAL GENERAL MEETING	<ul style="list-style-type: none"><li>• 18 months after incorporation</li></ul>
SUBSEQUENT AGM	<ul style="list-style-type: none"><li>• Once every calendar year</li><li>• Cannot be more than 15 months apart</li></ul>

### Is a company required to file its audited accounts with ROC?

PRIVATE COMPANY	<ul style="list-style-type: none"><li>• Must audit accounts</li><li>• Not required to submit accounts</li></ul>
PUBLIC COMPANY	<ul style="list-style-type: none"><li>• Must audit accounts</li><li>• Must file accounts</li></ul>

### What if my company is 'dormant'?

A company is considered 'dormant' during a period in which no accounting transaction occurs. However, a 'dormant' company is still required to submit their Annual Returns. It will also be subject to fees payable to the Registrar and any fine/default penalty paid to the Registrar.

Please note that section 312 of the Companies Act imposes a penalty for false statements made to the Registrar.

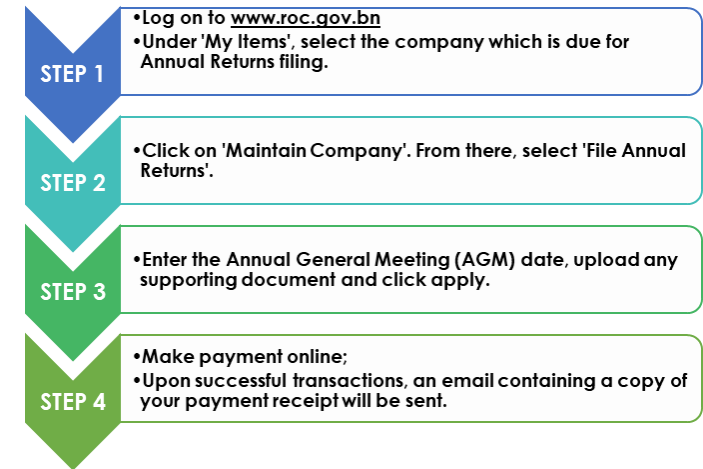
### Who should file the AR?

The company's officers (e.g. director or secretary) can file the AR. Alternatively, the company can engage the services of a professional firm or a corporate service provider to file the AR on its behalf.

### What are the required documents when filing AR?

- Date of AGM
- Audited Financial Accounts (For public companies only)

## HOW DO I FILE FOR ANNUAL RETURNS?



## FREQUENTLY ASKED QUESTIONS

### What are the filing fees payable?

The fee payable for filing the Annual Return for a local company is BND 50.00

### Is there a penalty if my company fails to hold its AGM or file its annual return by the due date as stipulated in the Companies Act?

Yes, a company will incur a penalty for late lodgement as provided in the Companies Act. The company's directors may also be issued a summon for not complying with these provisions.

### Can I request for an extension to file my company's AR or hold an AGM?

Yes, an application may be made to the Registrar for extension to hold an AGM, however there is no provision for extension of time to be granted for filing AR.

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“All locally incorporated companies are required to hold their Annual General Meeting (AGM) and file their Annual Returns (AR) annually pursuant to sections 107, 108 and 109 of the Companies Act (CAP. 39)”

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