



NOTICE NO. 02/2025

FILING OF AMENDED TAX RETURN

As announced at the 21st session of the Legislative Council Meeting held on 1st March 2025, with the consent of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam, the Ministry of Finance and Economy via Revenue Division has introduced Amended Tax Return with effect from Year of Assessment 2025 onwards. This initiative is hoped to enhance corporate taxpayers' filing process whereby allows taxpayers to voluntarily notify the Collector of Income Tax (CIT) and make correction of errors (for example misreported income or expenses over claimed) which resulted in an underpayment of Corporate Income Tax during the initial filing of Income Tax Return.

2. The corporate taxpayers will be able to amend their return by filing the Amended Tax Return online via One Common Portal - System for Tax Administration and Revenue Services (OCP STARS) and make payment on the amendment within 6 months after the initial filing due date for each Year of Assessment, provided that:

- i) The initial Income Tax Return filed on 30 June (or other filing due date announced by the CIT) has fulfilled the self-assessed requirement, among other things such as submission of the Audited Financial Statements;
- ii) The Amended Return results to an increase in the Chargeable Income;
- iii) The Amended Return results to additional tax payable including after refund by the CIT; and
- iv) Tax Assessment has not been performed by the CIT for the relevant Year of Assessment.

3. In addition, this Amended Tax Return will not trigger any tax audit, with the condition that taxpayer voluntarily notifies the error within the stipulated time frame. However, under Section 60A(2) of the Income Tax Act, the CIT may conduct audit on the Tax Return based on the criteria set by the CIT in accordance with Section 61A of the said Act.

4. More information on the Amended Tax Return is in the Income Tax Act (Amendment) Order, 2024 available at the Attorney General's Chambers' website.

5. For further enquiries and clarification, please contact Revenue Division via email at revenue@mofe.gov.bn; or call +673 2383933 or +673-7471436.



Ministry of Finance & Economy
Date: 14 June 2025