



SYSTEM FOR TAX ADMINISTRATION AND REVENUE SERVICES

FREQUENTLY ASKED QUESTIONS

FREQUENTLY ASKED QUESTIONS

[GENERAL](#)

[REGISTRATION](#)

[PASSWORDS](#)

[RECOMMENDED HARDWARE/SOFTWARE](#)

[PROFILE MANAGEMENT](#)

[DIRECTORS](#)

[TAX AGENTS](#)

[EFILE](#)

[SUBMISSION OF RETURNS](#)

[ECI](#)

[INCOME TAX](#)

[PETROLEUM TAX](#)

[WITHHOLDING TAX](#)

[PAYMENT OF TAX](#)

GENERAL

[What is STARS?](#)

[When can we expect to start using STARS eServices?](#)

[What if I don't receive a welcome letter?](#)

[How will the welcome letter be delivered to me?](#)

[What online services are available in STARS?](#)

What is STARS?

STARS stands for System of Tax Administration and Revenue Services. It is a self-service online system for Taxpayers and Tax professionals.

[Back to top](#)

When can we expect to start using STARS eServices?

STARS eServices are officially rolled out in April 2012. Revenue Division has issued all registered companies a welcome letter on April 2012. The welcome letter is to inform all registered companies that they can perform their ECI and Tax Return filing online.

[Back to top](#)

What if I don't receive a welcome letter?

If you have not received your welcome letter yet, please contact Revenue Division Hotline at: +673-2383933.

[Back to top](#)

How will the welcome letter be delivered to me?

Welcome letters will be delivered to the registered company address by post.

[Back to top](#)

What online services are available in STARS?

eServices available on STARS are:

- eFiling – You will be able to file 4 tax types online: Estimated Chargeable Income, Income Tax and Withholding Tax. You will also be able to check your filing status online.
- ePay – You will be able to make payment for your tax returns via your internet banking facility as well as view your payment status
- eRefund – You will be able to request for refunds online as well as view your refund status
- ePenalty – You will be able to view any imposed penalties
- eSOA – You will be able to view your Statement of Account online
- Profile Management – You will be able to manage your company/individual information online
- Relationship Management – Directors will be able to establish relationships with their Tax Agents and Employees to enable them to access STARS and conduct tax matters on behalf of the company.

Note: A relationship with a Tax Agent and/or Employees will expire on the **30th of September** of the year it was created. If a Director would like to continue to allow his/her Tax Agent and/or Employee to have access to STARS, the Director will be required to create a new relationship annually. Please refer to the STARS Guide on: **Authorizing Employees** or **Authorizing Tax Agents** for steps on how to establish relationships.

[Back to top](#)

REGISTRATION

[Where do I register for STARS?](#)

[How do I register for STARS?](#)

[Why am I unable to register for STARS?](#)

[I have not received any confirmation email from STARS. What should I do?](#)

[I have received my confirmation email, but when I click on the activation link, nothing happens. What should I do?](#)

[What is an Identifier Type?](#)

[What is an Identifier Number?](#)

[What if I do not have an email address?](#)

[Can I register using a free email account such as Hotmail, gmail, yahoo, etc?](#)

[Will STARS allow multiple users to register with the same email address?](#)

[How will I be able to perform tax matters on behalf of my client in STARS?](#)

[How does my client go about creating a relationship with my tax agency in STARS?](#)

[My client has already created a relationship with my tax agency, but I still cannot view my client when I log into STARS. What should I do?](#)

[Will other tax agents be able to view my clients in STARS too?](#)

[Will I be able to log in using either my I.C number and/or Passport number?](#)

[Will STARS allow registration for user with Date of Birth of 00/00/19xx?](#)

Where do I register for STARS?

You will be able to register for STARS on the STARS Homepage. Visit <http://www.stars.gov.bn>.

[Back to top](#)

How do I register for STARS?

To register for STARS you will need to complete an eRegistration form. For further steps on how to register for STARS, you may refer to the **STARS guide on Getting Started**.

[Back to top](#)

Why am I unable to register for STARS?

- 1) Ensure that you have completed all registration details correctly.
- 2) Ensure that you have entered your Identifier Number correctly. Do not use any symbols in your identifier number.
- 3) Ensure that your Identity Card has not expired.
- 4) Ensure that you have correctly entered a valid email address.

- 5) Ensure that you have entered a password which contains a minimum of 8 alpha-numeric characters containing both upper and lower case letters.

[Back to top](#)

I have not received any confirmation email from STARS. What should I do?

- 1) Check your spam/junk folders.
- 2) Ensure that STARS messages arrive in your inbox safely, please add admin.stars@mof.gov.bn to your e-mail address book or safe sender list.

If you require further assistance, please contact Revenue Division Hotline at: +673-2383933.

[Back to top](#)

I have received my confirmation email, but when I click on the activation link, nothing happens. What should I do?

Please contact Revenue Division Hotline at: +673-2383933.

[Back to top](#)

What is an Identifier Type?

Identifier Type refers to either your Identity Card color or your Passport. When registering for STARS, you can choose to register with either one. However, if you are residing in Brunei and are holding a Brunei Identity Card; it is advised that you register with your Identity Card.

Registering with a Passport is more suited for taxpayers who are not residing in Brunei and are not holding a Brunei Identity Card.

[Back to top](#)

What is an Identifier Number?

Identifier Number refers to your Identity Card number.

[Back to top](#)

What if I do not have an email address?

To be able to register for STARS, a valid email address must be provided. Without an email address, you will not receive the activation link to your STARS account and will therefore not be able to activate your STARS account.

If you do not currently have an email account, it is advised that you sign up for an email account.

[Back to top](#)

Can I register using a free email account such as Hotmail, gmail, yahoo, etc?

Yes, you will be able to use your personal web-based email account. Please ensure that the email address that you provide during registration is a valid one. If it is not valid, you will not receive the activation link to your STARS account and will therefore not be able to activate your STARS account.

[Back to top](#)

Will STARS allow multiple users to register with the same email address?

Yes. Multiple users can register to STARS using same email address.

[Back to top](#)

How will I be able to perform tax matters on behalf of my client in STARS?

- 1) Register for STARS at <http://www.stars.gov.bn>
- 2) After logging into STARS, you should be able to select the client you want to work on; if you do not, inform your client to create a relationship with you as a Tax Agency in STARS. Note that your client should be informed of your registration number with ROC (e.g. ROC/ROBN number)
- 3) Make sure that your own Director has created a relationship with you as an employee in STARS.
- 4) When both these relationships have been created you will be able to login as an authorised representative of your client.

[Back to top](#)

How does my client go about creating a relationship with my tax agency in STARS?

A Director will first need to register for STARS. Once registered, he/she will need to select the company he/she wants to log into. After logging, the Director will be able to view the available eServices. The Director should then create a relationship by selecting the eService – Relationship Management.

To create relationships with tax agents, select the Entity to Company relationship.
To create relationships with employees, select the Entity to Individual relationship.

[Back to top](#)

My client has already created a relationship with my tax agency, but I still cannot view my client when I log into STARS. What should I do?

If you are an employee of a Tax Agency firm, your Director will need to create a relationship with you in STARS as an employee. Once this relationship has been set up, you will be able to view your client in STARS.

[Back to top](#)

Will other tax agents be able to view my clients in STARS too?

No, only the authorised tax agent will be able to view their clients in STARS.

[Back to top](#)

Will I be able to log in using either my I.C number and/or Passport number?

You will only be able to login with the identifier type which you have registered with. If you are a Taxpayer residing in Brunei Darussalam and are holding a Brunei Identity Card, it is advised that you register using your Identity Card Number.

Registering with your passport is more suited for taxpayers who are not residing in Brunei and are not holding a Brunei Identity Card.

[Back to top](#)

Will STARS allow registration for user with Date of Birth of 00/00/19xx?

If user's Date of Birth is 00/00/19xx, please enter **01/01/19xx** in **Date of Birth (dd/mm/yyyy)** field.
For example user's Date of Birth is 00/00/1950, in the **Date of Birth (dd/mm/yyyy)** field, enter 01/01/1950.

[Back to top](#)

PASSWORDS

[Why is my password not accepted when I am trying to register?](#)

[What do I do if I have forgotten my password?](#)

[What if I do not receive any email with my new logon details?](#)

[How do I change my password?](#)

[Can I share my password with other people?](#)

[How often should I change my password?](#)

Why is my password not accepted when I am trying to register?

Your password must be at least eight (8) alpha-numeric characters with upper and lower case letters. For example: Canada11.

[Back to top](#)

What do I do if I have forgotten my password?

If you have forgotten your password, you will need to click on the 'Forgot your Password?' link on the STARS Homepage. You will then be required to provide your Identifier Type, Identifier Number and Date of Birth. Upon submission, you will receive STARS logon credentials delivered to your registered email address. Use these credentials to login to STARS.

[Back to top](#)

What if I do not receive any email with my new logon details?

Be sure to check any junk or filtered mailbox if you do not receive an email in your inbox. If you require further assistance, please contact Revenue Division Hotline at: +673-2383933.

[Back to top](#)

How do I change my password?

Under 'My Profile', proceed to open the 'Change STARS Password' tab. Under this tab, you will be able to change your password here.

[Back to top](#)

Can I share my password with other people?

No, you should not share your password with anyone. When and if you share your password, you put yourself at risk of losing control of your information. For example, other people may delete or change your information intentionally or unintentionally.

[Back to top](#)

How often should I change my password?

You change your password as often as you like. How often a person should change a password is a personal choice and depends on the way that they use the Internet. When changing your password it is imperative that you keep in mind the following tips. First, choose a word that no one would be able to guess. Secondly, combine your chosen word with a selection of numbers, letters and include both upper and lowercase letters. This ensures extra security for your STARS account.

[Back to top](#)

RECOMMENDED HARDWARE/SOFTWARE

[What is the recommended browser specification for STARS?](#)

[Is there any required software for STARS?](#)

[I am using Google Chrome as my browser, why am I not able to open the form?](#)

What is the recommended browser specification for STARS?

We recommend the following **minimum** browser specifications:

- 1) For Windows users:
 - Internet Explorer version 6.0 to version 9.0, Mozilla Firefox 3.5 and 4
- 2) For Mac users:
 - Mozilla Firefox 3.5 and 4

Browsers and versions, other than those listed above, may allow you to access the site and use the pages but might not display the site as designed or allow you to access all the functionality.

[Back to top](#)

Is there any required software for STARS?

Yes, to be able to eFile tax returns online via STARS, you will be required to have Adobe Reader 9 installed on your local machine. Without Adobe Reader 9, you will not be able to open the form.

If you do not have Adobe Reader 9 installed, you may download it free of charge by clicking on the following Link: [Download Adobe](#)

[Back to top](#)

I am using Google Chrome as my browser, why am I not able to open the form?

If you are using Google Chrome Browser, you will need to enable the Adobe Acrobat plugin.

[Back to top](#)

PROFILE MANAGEMENT

[What can I view under Profile Management?](#)

[Can I edit my contact details?](#)

[Will I be able to edit Director's Information?](#)

[Can Tax Agents edit any Client company information?](#)

What can I view under Profile Management?

You will be able to view:

- Company Information
- Directors of the Company
- Company Addresses
- Email Address
- Contact Details
- Investment Incentives (if any)

[Back to top](#)

Can I edit my contact details?

Yes. You will be able to edit and make updates to any contact information of your company.

[Back to top](#)

Will I be able to edit Director's Information?

Directors' information is **not editable**. This should only be done with the Registrar of Companies (ROC).

[Back to top](#)

Can Tax Agents edit any Client company information?

No, only the Director of a company has access to edit company information.

[Back to top](#)

DIRECTORS

[Who can I authorise to conduct tax matters on my behalf via STARS e-services?](#)

[How does a company authorise staff or its Tax Agency to access STARS e-Services?](#)

[How many staff can I authorise for my organisation?](#)

[What type of access will be available to an Employee authorised by a Director of a company?](#)

[Will I be informed of any changes made by my authorized employees?](#)

[If I have authorised more than one person to conduct my company's tax matters, will they be given a different password?](#)

[What if I have the same employee working at different companies \(of which I am the Director\), can I authorise the same employee to conduct tax matters for all the different companies?](#)

Who can I authorise to conduct tax matters on my behalf via STARS e-services?

You can authorise any staff in your organisation as well as your Tax Agency to access STARS e-services on your behalf.

[Back to top](#)

How does a company authorise staff or its Tax Agency to access STARS e-Services?

Please refer to the STARS Guide on: [Authorizing Employees](#) or [Authorizing Tax Agents](#)

[Back to top](#)

How many staff can I authorise for my organisation?

You can authorize any number of staff according to your company's needs.

[Back to top](#)

What type of access will be available to an Employee authorised by a Director of a company?

When a Director has created a relationship in STARS for his/her employee, the employee will have the access to the following eServices functions:

- 1) File tax returns on behalf of the company.
- 2) View filing status.
- 3) View refund status (if any).
- 4) Request for a refund.
- 5) View imposed penalties (if any).
- 6) View payment status.
- 7) Maintain Individual details.
- 8) View entity (company) details. An employee will not have access to update any company information.

[Back to top](#)

Will I be informed of any changes made by my authorized employees?

Employees will not have the rights to change any company information in STARS. Only a Director will be able to update company information.

If I have authorised more than one person to conduct my company's tax matters, will they be given a different password?

As a Director, you can authorise your employees or Tax Agency to conduct tax matters on behalf of the company by creating a relationship with them in STARS. Please refer to STARS Guide on **Authorising Employees and/or Authorising Tax Agency**.

After you have created these relationships, the employee or Tax Agency will need to register for STARS and therefore will have their own username and password. Once they have registered for STARS, they will be able to login with their username and password and select the company which they intend to conduct tax matters for.

[Back to top](#)

What if I have the same employee working at different companies (of which I am the Director), can I authorise the same employee to conduct tax matters for all the different companies?

Yes, if you are the Director of more than one company, you will be required to login as a Director of each company and create a relationship with the employee.

[Back to top](#)

TAX AGENTS

[Will Tax Agents be able to conduct tax matters on behalf of their client companies?](#)

[As a Tax Agent, how will I know whether my client\(s\) has established a relationship with me?](#)

[What if my client has not registered with STARS?](#)

[Is there an expiry date for my relationship with a client company?](#)

[Will there be an alert to remind me that my relationship with my client is going to expire?](#)

[What should I do if my relationship with my client has expired?](#)

[If my relationship has already expired, can I still work on my client's tax matters?](#)

[What should I do if my relationship with my client has expired?](#)

[If my relationship has already expired, can I still work on my client's tax matters?](#)

Will Tax Agents be able to conduct tax matters on behalf of their client companies?

Yes, in STARS a Tax Agents will be able to conduct tax matters on behalf of a client company. To allow this, the Director of the client company must first establish a relationship in STARS with the Tax Agent.

A relationship between a client company and its tax agent authorizes the tax agent to act on the company's behalf.

The Tax Agent must also ensure he/she has registered with STARS. For further information, please refer to the e-Guide on **Getting Started**.

Note: Only a Director of a company can create a relationship with a Tax Agency. A company can only have one relationship with a Tax Agency.

[Back to top](#)

As a Tax Agent, how will I know whether my client(s) has established a relationship with me?

If a relationship has been established, you will be able to view the client after you have logged into STARS. You will be able to select the client you wish to work on.

If you do not see the client you intend to work on, contact your client and request for a relationship to be established.

[Back to top](#)

What if my client has not registered with STARS?

If a client has not registered with STARS, he/she will not be able to create a relationship with his/her Tax Agent in STARS.

[Back to top](#)

Is there an expiry date for my relationship with a client company?

Yes, for Tax Agents, the default expiry date of their relationship is on **30th September**.

[Back to top](#)

Will there be an alert to remind me that my relationship with my client is going to expire?

No, there are no alerts; however, you will be able to take note that the expiry date for tax agents will be 30th September of the year the relationship was created. You will then need to inform the client company to create a new relationship with you.

[Back to top](#)

What should I do if my relationship with my client has expired?

You will need to contact your client and inform him/her that the relationship has expired and that he/she needs to create a new relationship for you.

[Back to top](#)

If my relationship has already expired, can I still work on my clients' tax matters?

No, you will not be able to work on your clients' tax matters. Your client needs to create a new relationship with you.

[Back to top](#)

SUBMISSION OF RETURNS

[How do I submit my tax return?](#)

[Where can I get the forms?](#)

[How do I submit Income Tax returns for year of assessment 2011 and preceding years?](#)

[When is Estimated Chargeable Income \(ECI\) due for submission?](#)

[What is considered an invalid return in STARS?](#)

[What is considered as a deficient return?](#)

[What is considered as an incomplete return?](#)

How do I submit my tax return?

You can submit your tax return online via STARS or by paper-form.

[Back to top](#)

Where can I get the forms?

If you are submitting your returns using the traditional paper-forms, you may download the forms from the MOF Website: <http://www.mof.gov.bn>

If you are submitting your returns via eFiling, the form will be made available to you once you have selected the form type you wish to submit. For more information on how to file, please refer to STARS Guide on the various return types.

[Back to top](#)

How do I submit Income Tax returns for year of assessment 2011 and preceding years?

Returns will need to be submitted at Revenue Division counters for assessment years 2011 and any preceding years.

[Back to top](#)

When is Estimated Chargeable Income (ECI) due for submission?

Estimated Chargeable Income is due within 3 months after the end of the accounting period relating to that year of assessment.

[Back to top](#)

What is considered an invalid return in STARS?

An invalid return in STARS means a return without payments.

[Back to top](#)

What is considered as a deficient return?

A deficient return means a return without audited accounts.

[Back to top](#)

What is considered as an incomplete return?

A return without payment and audited accounts is considered as an incomplete return.

[Back to top](#)

EFILING

[Are there any charges for eFiling?](#)

[Who can eFile?](#)

[How do I eFile?](#)

[Is there a payment mode for eFiling?](#)

[Is there a limit to the number of forms the company can eFile?](#)

[Can I save the form temporarily without having to submit it to STARS?](#)

[How do I retrieve the draft record I have saved?](#)

[After eFiling, do I need to save or print the Return ID?](#)

[Can I amend the form after I have submitted to STARS?](#)

[What should I do if I encounter an error while eFiling via STARS?](#)

[What if I forget to print or take down the Return ID? How can I retrieve it in the system?](#)

Are there any charges for eFiling?

No, this service is free of charge.

[Back to top](#)

Who can eFile?

Any of the below can eFile:

- a. Tax Agents who have been authorised by their client company
- b. Employees who have been authorised by their Director
- c. The Director of the company

[Back to top](#)

How do I eFile?

Provided you are a registered STARS user, you will be able to login to STARS and select eFiling from the list of eServices provided.

[Back to top](#)

Is there a payment mode for eFiling?

All forms that are eFiled will be able to make payment via their internet banking facility. The purpose is to provide convenience and ease of payment. Alternatively, payment can be made at:

Revenue Division
Ministry of Finance
Level 1, Island Block
Ministry of Finance Building
Commonwealth Drive
Brunei Darussalam BB3910

[Back to top](#)

Is there a limit to the number of forms the company can eFile?

There is no limit to the number form a company can eFile. However submitting the same record twice will result in duplicates. STARS will automatically reject the duplicate record.

[Back to top](#)

Can I save the form temporarily without having to submit it to STARS?

Yes, you can click on the 'Save Draft' button. This feature allows you to save the information you have entered onto the STARS server.

If you want to save the form onto your local machine; you will be able to do so in Step 3 by clicking save on the toolbar of the form.

[Back to top](#)

How do I retrieve the draft record I have saved?

You can go to Step 2 of eFiling and select Option 2: Restore Previously Saved Form

[Back to top](#)

After eFiling, do I need to save or print the Return ID?

It is advisable for you to save or print a copy of the Return ID for reference in future.

How do I know the return I have eFiled has been successfully submitted to STARS?

An acknowledgement page with a Return ID will be generated upon successful transmission to STARS.

[Back to top](#)

Can I amend the form after I have submitted to STARS?

Any ammendments to a return that has been filed must be submitted to Revenue Division.

[Back to top](#)

What should I do if I encounter an error while eFiling via STARS?

We encourage you to clear the cache and close active applications before you eFile. For instructions on clearing 'cache', please refer to the steps below:

For Internet Explorer (IE) browser versions 6 to 9:

Step 1: Go to "Tools" menu

Step 2: Click on "Internet Options"

Step 3: Go to "General Tab"

Step 4: Click on "Delete Files" under "Temporary Internet Files"/ Click "Delete" button under Browsing History Section (For IE 7)

Step 5: Click "OK" to delete files/ Click "Delete all..." button and Click "Yes" button on the pop-up window (for IE 7)

Step 6: Click "OK" to exit the Internet Options.

FAQ



For Firefox 3.5 to 4:

Step 1: At the top of the Firefox window, click on the Firefox button (Tools menu in Windows XP) and then click Options.

Step 2: Select the “Advanced” panel.

Step 3: Click on the “Network” tab.

Step 4: In the “Offline Storage” section, click Clear Now.

If you still encounter an error, please contact the Revenue Division Hotline at: **+673-2383933** with the following details:

- a) Date and time that you encountered the error
- b) Description of the error (e.g. after clicking “submit”)
- c) The operating system you are using (e.g. Windows XP, Vista)
- d) The browser type and version number (e.g. Firefox 2.0, IE6)
- e) The error message(s) or the screenshot of the error(s)

[Back to top](#)

What if I forget to print or take down the Return ID? How can I retrieve it in the system?

If you have forgotten to print or retain the Return ID, you will be able to contact the Revenue Division Hotline at: +673-2383933. An officer will be able to search for your Return ID in STARS.

[Back to top](#)

ECI

[What is ECI?](#)

[Is filing ECI compulsory?](#)

[When is payment due for ECI?](#)

[Who should make payments for their ECI?](#)

[What is the penalty if a company is late in making payment?](#)

[Are dormant companies exempted from filing ECI?](#)

[How to file ECI?](#)

[Can I upload ECI form offline in STARS?](#)

[If I am authorised as a "Tax Agent" by my client, can I eFile ECI on my client's behalf?](#)

[As a tax agent, can I eFile ECI for multiple clients in one submission?](#)

[Will the NOA be displayed if I eFile for my client?](#)

What is ECI?

ECI means Estimated Chargeable Income. It is an estimate of a company's chargeable income for a specific Year of Assessment (YA).

[Back to top](#)

Is filing ECI compulsory?

Yes, under Section 52A of the Income Tax Act (Amendment) Order 2009, a company is required to submit its estimated chargeable income to the Collector of Income Tax within 3 months after the end of the accounting period relating to that year of assessment.

[Back to top](#)

When is payment due for ECI?

Payment is due on the day of submission of ECI or before the date on which you are required to furnish your ECI.

[Back to top](#)

Who should make payments for their ECI?

All companies which file ECI form are required to pay the tax due on the basis of ECI shown in the form.

[Back to top](#)

What is the penalty if a company is late in making payment?

If a company fails to pay on or before the payment is due, a Demand Note will be sent out to instruct payment for outstanding tax plus 5% penalty.

Should the company fail to pay after 60 days from the date of Demand Note, an additional penalty of one percent (1%) per month is imposed on the tax that remains unpaid for each completed month up to a maximum of twelve percent (12%).

Legal proceedings will also be taken against the company once it fails to comply with the Notices.

[Back to top](#)

Are dormant companies exempted from filing ECI?

No, dormant companies are not exempted. Dormant companies are still required to file their ECI even if the ECI amount is nil or is a loss.

[Back to top](#)

How to file ECI?

You may file your company's ECI:

- electronically via [STARS](#) eservices; or
- by completing and submitting an ECI Form.

Any employee or director of the company, or a third party (e.g. tax agent), can e-File ECI via [STARS](#) eServices provided they are registered with STARS and are authorised by the company.

For more details on STARS, please refer to STARS Guide on [Getting Started](#).

You will receive a Return ID upon successful submission of the ECI.

[Back to top](#)

Can I upload ECI form offline in STARS?

No. This option is only available for Income Tax form.

[Back to top](#)

If I am authorised as a “Tax Agent” by my client, can I eFile ECI on my client’s behalf?

Yes, as long as you are registered with STARS and have a relationship established by your client in STARS; then you will be able to eFile ECI on your client’s behalf.

For more details on establishing relationships with your client, please refer to the STARS Guide on [Getting Started](#).

[Back to top](#)

As a tax agent, can I eFile ECI for multiple clients in one submission?

No. You can only eFile for one client at a time.

[Back to top](#)

FAQ



Will a NOA be displayed if I eFile for my client?

No Notice of Assessment will be issued for ECI. You are required to make payments for the amount due upon submission. After submission of your tax return online, you will receive a Return ID. This return ID must be printed or retained for future references.

[Back to top](#)

INCOME TAX

[I have completed the Income Tax form and saved it as a draft in STARS, can I ask my client to review the form before I submit it? Can my client retrieve the form from the STARS server too?](#)

[If my audited accounts are not ready when I file my Income Tax Return, is it possible to file in unaudited \(draft\) accounts first?](#)

[What if I am unable to submit the audited accounts by 30th June? Will I be penalized?](#)

[Will I be able to submit Income Tax returns for past year assessments in STARS?](#)

[Do I need to send a revised income tax form if the audited accounts results in a different liability? Can I do this in STARS?](#)

[What should I do if I have forgotten to print or note down the Return ID generated in STARS](#)

I have completed the Income Tax form and saved it as a draft in STARS, can I ask my client to review the form before I submit it? Can my client retrieve the form from the STARS server too?

No, if you have saved a form as a draft, no one else will be able to retrieve the draft, however, an alternative to this would be to save the form to your local machine and email it to your client for review.

[Back to top](#)

If my audited accounts are not ready when I file my Income Tax Return, is it possible to file in unaudited (draft) accounts first?

Yes, you will be able to upload the unaudited (draft) accounts in STARS first; however, this means that you will be required to submit a hardcopy of the audited accounts by 30th June.

[Back to top](#)

What if I am unable to submit the audited accounts by 30th June? Will I be penalized?

If you are unable to submit the audited accounts by 30th June, but you have made full payment of tax due, then you will avoid the penalty for late payment.

[Back to top](#)

Will I be able to submit Income Tax returns for past year assessments in STARS?

In STARS you will be able to file for returns for assessment years 2012 onwards. For returns preceding 2011, you will be required to submit them to Revenue Division's counter.

[Back to top](#)

Do I need to send a revised income tax form if the audited accounts results in a different liability? Can I do this in STARS?

STARS will only accept an income tax return once. Should the audited accounts result in a different liability, you should send a revised income tax form to Revenue Division counters.

Revenue Division will then see if an additional assessment under Section 62 of the ITA is warranted, if an assessment has already been framed under Section 60A or 61.

[Back to top](#)

What should I do if I have forgotten to print or note down the Return ID generated in STARS?

If you have forgotten to print or note down the Return ID, you can contact the Revenue Division Hotline at: +673-2383933 for assistance. An officer will help retrieve the Return ID for you.

[Back to top](#)

PETROLEUM TAX

[Do Petroleum Companies need to submit two forms, i.e. Petroleum Tax form and Income Tax form?](#)

[What are the attachments required for Petroleum Tax submission?](#)

[Is there ECI for petroleum companies?](#)

Do Petroleum Companies need to submit two forms, i.e. Petroleum Tax form and Income Tax form?

No, You should complete Annex C if you are filing on behalf of a company that conducts petroleum operations. You should use this Annex to declare the liability under the Income Tax (Petroleum) Act; if your company also has sources of non-petroleum revenue (e.g. refinery, interest) that are taxed under the Income Tax Act, this should be declared on the main IT1 form.

[Back to top](#)

What are the attachments required for Petroleum Tax submission?

It is mandatory to submit Audited Accounts, but other types of supporting documents / attachments may be attached as well.

[Back to top](#)

Is there ECI for petroleum companies?

There is no ECI required for petroleum companies on the exploration and production of oil and gas, but they are required to submit the ECI for their non-petroleum business (refineries, interest, etc).

[Back to top](#)

WITHHOLDING TAX

[What is withholding tax?](#)

[When is payment due for withholding tax?](#)

[Will there be any penalty if I fail to deduct or pay withholding tax to the Collector of Tax?](#)

[How to file Withholding Tax?](#)

[Can I save the form temporarily without having to submit it to STARS?](#)

What is withholding tax?

Withholding tax is imposed on interest due under a charge, or debenture or loan that a company pays to a person not resident in Brunei Darussalam at the rate of 20%.

With effect from 1 January 2008, withholding tax shall now be payable on the following payments which are sourced in Brunei Darussalam or deemed to be sourced in Brunei Darussalam under section 9(4) or section 9(5) of the Income Tax Act (Chapter 35):

- Interest, commission, fees and other payments relating to loans;
- Royalties or other lump sum payments for the use of movable property;
- Know-how payments for the use of scientific, technical, industrial or commercial knowledge or information;
- Management fees;
- Technical assistance or service fees;
- Rent for the use of movable property;
- Any remuneration paid by a company to a director who is not resident in Brunei Darussalam.

Tax must be withheld from payments made to a non-resident person on or after 1 January 2008 at the following rates:

Rate Type	Rate Description	Rate Value (%)
COMM	INTEREST, COMMISSION, FEE IN CONNECTION WITH LOAN OR INDEBTNESS	15%
ROY	ROYALTIES OR OTHER LUMP SUM PAYMENTS	10%
KNW	USE OF OR THE RIGHT TO USE KNOWLEDGE OR INFORMATION	10%
TECH	RENDERING TECHNICAL ASSISTANCE AND SERVICE	20%
MFEE	MANAGEMENT FEE	20%
RENT	RENT & PAYMENTS - EQUIPMENT OR MOVABLE PROPERTY	10%
RENUM	NON-RESIDENT DIRECTORS REMUNERATION	20%
OTH	OTHERS	20%

[Back to top](#)

When is payment due for withholding tax?

Prior to the amendment, withholding tax is only levied on payment of interest when physical transaction is deemed to have been carried out. However, as of the effective date, section 37(7) (b) of the Income Tax Act (Cap 35) deems the interest as having been paid to the non-resident person on the date on which the interest is “reinvested, accumulated, capitalized, carried to any reserve or credited to any account however designated or otherwise dealt with on behalf of the non-resident person” although it is not actually paid over to that person.

With regards to the above paragraph, the taxpayer is required to notify and pay the tax withheld to the Collector of Income Tax within 14 days after the date of payment of income specified in section 9(4) or 9(5) of Income Tax Act (Cap 35).

[Back to top](#)

Will there be any penalty if I fail to deduct or pay withholding tax to the Collector of Tax?

According to section 37 (4) of the Income Tax Act:

- (a) A penalty of 5% will be imposed on the tax withheld if it is not received by the Collector of Income Tax within 14 days after the date of payment of income to the non-resident person, and
- (b) An additional penalty of 1% will be imposed for each completed month that the tax withheld remains unpaid, up to a maximum of 15% if the tax withheld is not paid over the Collector of Income Tax after 30 days from the date of payment of the income to the non-resident person.

[Back to top](#)

How to file Withholding Tax?

You may file Withholding Tax either:

- electronically via [STARS](#) eservices; or
- by completing and submitting the Withholding Tax Form.

Any employee or director of the company, or a third party (e.g. tax agent), can e-File Withholding Tax form via [STARS](#) eServices provided they are registered with STARS and are authorised by the company.

You will receive a Return ID upon successful submission of the ECI.

[Back to top](#)

Can I save the form temporarily without having to submit it to STARS?

Yes, you can click on the ‘Save Draft’ button at the bottom of the form. This feature allows you to save the information you have entered onto the STARS server.

[Back to top](#)

PAYMENT OF TAX

[How do I make payment for tax in STARS?](#)

[Can I make partial payment?](#)

[Can I apply for instalment plans?](#)

How do I make payment for tax in STARS?

You will be able to make payment for your tax returns via your internet banking facility.

Otherwise, you may make payment at Revenue Division counters during office hours at:

Revenue Division
Ministry of Finance
Level 1, Island Block
Ministry of Finance Building
Commonwealth Drive BB3910
Brunei Darussalam

Opening hours: 8.00am to 12.00pm
1.30pm to 3.30pm (Monday to Thursday & Saturday)

[Back to top](#)

Can I make partial payment?

Partial payment can be made, however a penalty will be imposed accordingly for the remainder of tax still due.

[Back to top](#)

Can I apply for instalment plans?

Instalment plans will only be considered if a company can prove that they are in financial difficulties. You will be required to inform Revenue Division before the payment due date if you are facing cash flow problems.

[Back to top](#)