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STATUTORY INSTRUMENTS

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**2013 No. 3146**

**CORPORATION TAX  
INCOME TAX**

**The Double Taxation Relief and International Tax  
Enforcement (Brunei Darussalam) Order 2013**

*Made - - - - 11th December 2013*

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010<sup>(1)</sup> and section 173(7) of the Finance Act 2006<sup>(2)</sup> and approved by a resolution of that House.

Accordingly, Her Majesty, in exercising the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) to (3) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

**Citation**

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Brunei Darussalam) Order 2013.

**Double taxation and international tax enforcement arrangements to have effect**

2. It is declared that—

- (a) the arrangements specified in the Agreement and Protocol set out in the Schedule to this Order, which amend the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Brunei) Order 1950<sup>(3)</sup>, have been made with the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam;
- (b) the arrangements have been made with a view to affording relief from double taxation in relation to income tax, corporation tax and taxes of a similar character imposed by the laws of Brunei Darussalam and for the purpose of assisting international tax enforcement; and
- (c) it is expedient that those arrangements should have effect.

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(1) 2010 c. 8.

(2) 2006 c. 25.

(3) S.I. 1950/1977; the arrangements scheduled to which were previously amended by the arrangements scheduled to S.I. 1968/306 and 1973/2098.

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**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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*Richard Tilbrook*  
Clerk of the Privy Council

## SCHEDULE

Article 2

## Article III

3. Paragraph 13 of the Arrangement shall be deleted and replaced by the following paragraph:

“13. (1) The competent authorities of the territories concerned shall, in so far as is foreseeably relevant for carrying out the provisions of the Arrangement, exchange information for the enforcement of the domestic laws of the territories concerned, including laws concerning taxes imposed on behalf of the territories, or of their political subdivisions, in so far as the taxation thereunder is not contrary to this Arrangement. The exchange of information shall facilitate the administration of statutory provisions against tax evasion. The exchange of information is not restricted by paragraph 1 of the Arrangement.

(2) Any information received under sub-paragraph (1) shall be treated as secret in the same manner as information obtained under the provisions of the Arrangement and shall be disclosed only to persons or authorities (including the courts) concerned with the assessment or collection of, the enforcement or determination of appeals in relation to, the taxes referred to in paragraph (1) of the above. Such persons or authorities shall use the information received in confidence and may disclose the information in public court proceedings only if necessary for the purposes of the foregoing, information received by a territory may be disclosed to the courts of that territory. Information may be used for such other purposes under the law of the territory to which the information may be used if the competent authority of the supplying territory authorises such use.

(3) In no case shall the provisions of sub-paragraph (1) impose on a territory the obligation:

(a) to carry out administrative measures or to change its administrative practice of that or of the

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

The Schedule to this Order contains an Agreement and Protocol (“the Arrangements”) which further amend an arrangement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Brunei Darussalam for the Avoidance of Double Taxation with Respect to Taxes on Income and the Prevention of Fiscal Evasion (“the 1950 Arrangement”). The 1950 Arrangement was scheduled to the Double Taxation Relief (Taxes on Income) (Brunei) Order (S.I. 1950/1977) and previously amended by the supplementary arrangements scheduled to the Double Taxation Relief (Taxes on Income) (Brunei) Orders S.I. 1968/306 and S.I 1973/2098. This Order brings the Arrangements into effect.

The 1950 Arrangement aims to eliminate the double taxation of income arising in one country and paid to residents of the other country. It does this by allocating the taxing rights that each country has under its domestic law over the same income, and/or by providing relief from double taxation. It also has specific measures which combat discriminatory tax treatment and provide for assistance in international tax enforcement. The Arrangements continue this approach.

The Arrangements make a small number of amendments to the 1950 Arrangement, bringing it up to date as regards the territorial scope and the definitions of the competent authorities. They also introduce a new Exchange of Information Article which brings the 1950 Arrangement into line with the approach adopted in the Organisation for Economic Cooperation and Development’s (“OECD”) Model Tax Convention on Income and on Capital.

Article 1 provides for citation.

Article 2 makes a declaration as to the effect and content of the Arrangements.

The Arrangements will enter into force on the date of the later of the notifications by each country of the completion of its legislative procedures and will take effect from that date.

The date of entry into force will, in due course, be published in the *London, Edinburgh and Belfast Gazettes*.

A Tax Information and Impact Note has not been prepared for this Order as it gives effect to a previously announced policy to enact a double taxation agreement.