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東協及印度稅務指南(汶萊篇)

Guide to Taxation in ASEAN & India (Brunei)

汶萊稅務重點
Brunei Darussalam Tax Highlights

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1.0 投資基本情況
Investment basics

1.1 貨幣制度 Currency
汶萊元 (BND)

Brunei dollar (BND)

1.2 外匯管制制度 Foreign exchange control
儘管汶萊監督其外匯交易及資金流動，但並未有外匯管制制度。非居民允許開立當地銀行帳戶，且亦未限制非居民借款。

There are no foreign exchange controls in Brunei Darussalam, although exchanges and movements of currency are monitored. Nonresident bank accounts are permitted, and there are no restrictions on borrowing by nonresidents.

1.3 會計原則 / 財務報表 Accounting principles / financial statements
上市公司 (public interest entities) 企業須遵守國際財務報導準則 (IFRS)。非上市公司之企業須遵守汶萊會計準則 (BDAS)。

IFRS is required for public interest entities. Non-public interest entities must comply with Brunei Darussalam Accounting Standards for Non-PIEs (BDAS).

1.4 商業組織型態 Principal business entities
包含上市或私營之有限公司、合夥、獨資以及外國公司之分公司。外國企業於汶萊設立營運據點或在汶萊開業前，須向公司註冊局辦理註冊登記。

These are the public/private limited company, partnership, sole proprietorship and branch of a foreign company. A foreign company must register with the Registrar of Companies before establishing a place of business or commencing carrying on business in Brunei.

2.0 公司稅制
Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	依門檻金額課徵 18.5% 18.5% on a threshold basis
分公司稅率 Branch tax rate	18.5%
資本利得稅率 Capital gains tax rate	0%

2.1 稅務居民 Residence
在汶萊有實質管理及控制之公司，即為汶萊稅務居民。

A company is resident in Brunei if it is managed and controlled in Brunei.

2.2 課稅原則 Basis
公司須按發生或來源於汶萊之所得，或自汶萊境外匯入之收入納稅。
分公司的課稅方式和子公司相同。

A company is subject to tax on income accruing in or derived from Brunei, or received in Brunei from outside Brunei.
Branches are taxed in the same way as subsidiaries.

2.3 課稅所得 Taxable income
課稅所得包括源於貿易或經營活動、投資活動之所得，包括自先前未受汶萊核課稅捐之公司取得之股利、利息及權利金。特定收入享有免稅，例如取自於汶萊具納稅義務之公司之股利，以及特定政府和非營利機構的收入。公司收入不超過 100 萬汶萊元者將免納公司所得稅。

Taxable income includes income derived from a trade or business, as well as investment income, including dividends received from companies not previously assessed to tax in Brunei, interest and royalty income. Certain income is exempt, e.g. dividends received from a company subject to tax in Brunei and income of specific government and nonprofit organizations. Companies with revenue that does not exceed BND 1 million are exempt from corporate tax.

2.4 稅率 Rate
營利事業所得稅稅率為 18.5%，並依以下門檻課稅：
- 課稅所得額在 100,000 汶萊元內之 25%，將依 18.5% 稅率課稅；
- 課稅所得額超過 100,000 汶萊元至 250,000 汶萊元之 50%，將依 18.5% 稅率課稅；
- 課稅所得額超過 250,000 汶萊元者，超過部分將依 18.5% 稅率課稅。

石油及天然氣業務公司之石油所得稅，依 55% 稅率課徵。

The corporate income tax rate is 18.5% and is charged on a threshold basis as follows:

•The full amount of the remaining assessable income is charged at 18.5%.
Petroleum income tax at 55% applies to petroleum operations of oil and gas companies.

2.5 附加稅 Surtax

無

No

2.6 最低稅負制 Alternative minimum tax

無

No

2.7 股利所得稅 Taxation of dividends

參見「課稅所得」段落。

See under "Taxable income."

2.8 資本利得 Capital gains

不課徵資本利得稅。

There is no tax on capital gains.

2.9 虧損 Losses

虧損可後抵六年，惟不可前抵。

Losses may be carried forward for six years but may not be carried back.

2.10 境外稅額扣抵 Foreign tax credit

境外已繳納之稅額適用於扣抵境外來源所得繳納之稅款，但以該筆境外來源所得依汶萊稅率計算應課徵之稅額半數為限。

A foreign tax credit is available for tax paid on foreign-source income, but it is limited to the tax assessed at half of Brunei's rate.

2.11 持股免稅規定 Participation exemption

無

No

2.12 控股公司制度 Holding company regime

無

No

2.13 租稅優惠 Incentives

符合新興產業資格者，可能享有免稅優惠。

特定薪資及人員培訓費用可享有稅額扣抵。

從事出口業者可選擇以核准出口金額之 1% 納稅，用以替代營利事業所得稅。

A tax exemption may be available for pioneer industry companies.

Tax credits are available for certain salaries and training expenditure.

Companies dealing with exports can opt to pay tax at a fixed rate of 1 % on approved exports, in lieu of corporate tax.

3.0 企業稅務遵循
Compliance for corporations

3.1 課稅年度 Tax year
曆年制。

Calendar year.

3.2 合併申報 Consolidated returns
不允許合併申報，每家公司都須獨立進行結算申報。

Consolidated returns are not permitted; each company must file a separate return.

3.3 申報及繳納 Filing and payment
可使用電子申報系統 (STARS)。申報截止日期為課稅期間隔年的 6 月 30 日。依預估課稅所得額估列之應付稅款，須在公司會計年度終了後三個月內繳納。

An e-filing system (STARS) applies. The deadline for filing a return is 30 June of the year following the taxable period. Advance tax on estimated chargeable income must be paid within three months after the company's financial year end.

3.4 罰款 Penalties
未申報將可能處以 1 萬汶萊元的罰款或監禁 12 個月。

A fine of BND 10,000 and imprisonment for 12 months may be imposed for failure to file.

3.5 函釋 Rulings
不適用預先函釋。

Advance rulings are not granted.

4.0 個人税
Individual taxation

税率 Rates	應税所得 Taxable income	税率 Rate
個人所得税税率 Individual income tax rate	N/ A	0%
資本利得税率 Capital gains tax rate		0%

4.1 税務居民 Residence
居住在汶萊，且在前一核課年度於汶萊實際居住或從事工作 (不包括擔任公司董事) 達 183 天或以上，則為汶萊税務居民。

An individual is resident if he/she resides in Brunei and is physically present or exercises an employment (other than as a director of a company) in Brunei for 183 days or more in the preceding year of assessment.

4.2 課税原則 Basis
雖然所得税法具有針對個人所得課税之規範，但根據所得税法附表二，個人所得免税。

Although the Income Tax Act provides for the taxation of income derived by individuals, such income is exempt from tax under the second schedule of the act.

4.3 課税所得 Taxable income
無

No

4.4 税率 Rates
參見「課税原則」段落。支付予非税務居民之董事報酬，須依 10% 扣繳税率辦理扣繳。

See above under “Basis.” Remuneration paid to a nonresident director is subject to a 10% withholding tax.

4.5 資本利得 Capital gains
汶萊不對資本利得徵税。

Brunei does not tax capital gains.

4.6 扣除額與免税額 Deductions and allowances
無

None

4.7 境外税額扣抵 Foreign tax relief
境外已繳納之税額適用於扣抵境外來源所得繳納之税款，但以該筆境外來源所得依汶萊税率計算應課徵之税額半數為限。

A foreign tax credit is available for tax paid on foreign-source income, but it is limited to the tax assessed at half of Brunei’s rate.

5.0 個人稅務遵循
Compliance for individuals

5.1 課稅年度 Tax year
曆年制

Calendar year

5.2 申報狀態 Filing status
無

No

5.3 申報和繳納 Filing and payment
無

No

5.4 罰款 Penalties
無

No

5.5 法條 Rulings
無適用預先協議的法條

Advance rulings are not granted.

6.0 扣繳稅款
Withholding tax

稅率 Rate				
支付性質 Type of Payment	稅務居民 Residents		非稅務居民 Nonresidents	
	稅務居民 Residents	非稅務居民 Nonresidents	稅務居民 Residents	非稅務居民 Nonresidents
股利 Dividends	0%	0%	0%	0%
利息 Interest	0%	0%	2.5%	2.5%
權利金 Royalties	0%	0%	10%	10%
科技服務費用 Fees for technical services	0%	0%	10%	10%

6.1 股利 Dividends
無論股利是給付予稅務居民或非稅務居民，汶萊皆不對已納稅之股利扣繳。

Brunei does not levy withholding tax on dividends that have been assessed to tax, regardless of whether paid to a resident or a nonresident.

6.2 利息 Interest
給付予非稅務居民之利息適用 2.5%扣繳稅率。

Interest paid to a nonresident is subject to a 2.5% withholding tax.

6.3 權利金 Royalties
給付予非稅務居民之權利金適用 10%扣繳稅率。

Royalties paid to a nonresident are subject to a 10% withholding tax.

6.4 技術服務費 Technical service fees
技術服務費適用 10% 扣繳稅率。針對科學、技術、工業或商業知識或訊息支付使用費時，應按 10% 扣繳稅率扣繳稅款。

Technical service fees are subject to a 10% withholding tax. Fees paid for the use of scientific, technical, industrial or commercial knowledge or information are subject to a 10% withholding tax.

6.5 分公司匯出稅 Branch remittance tax
無

No

6.6 其他 Other
支付予非稅務居民之董事報酬及支付予非稅務居民之管理費，須依 10% 扣繳稅率辦理扣繳。針對支付予非稅務居民租金或有關使用動產之其他費用，亦須依 10% 扣繳稅率辦理扣繳。

Remuneration paid to a nonresident director and management fees paid to a nonresident are subject to a 10 percent withholding tax. A 10 percent withholding tax also is levied on rent or other payments made to a nonresident for the use of movable property.

7.0 反避稅制度
Anti-avoidance rules

7.1 移轉訂價 Transfer pricing
無

No

7.2 利息扣除額限制 Interest deduction limitations
無

No

7.3 受控外國公司 Controlled foreign companies
無

No

7.4 錯配安排 Hybrids
無

No

7.5 經濟實質要求 Economic substance requirements
無

No

7.6 揭露要求 Disclosure requirements
無

No

7.7 出走稅 Exit tax
無

No

7.8 一般反避稅條款 General anti-avoidance rule
如果稅務機關認為某些交易或安排係為直接或間接減少或避免納稅義務目的而產生，則稅務機關可以忽略這些交易或安排之存在。

The tax authorities can disregard certain transactions and dispositions if they are satisfied that the purpose or effect of an arrangement aims at directly or indirectly reducing or avoiding liability to tax.

8.0 加值型營業稅
Value added tax

稅率 Rates

標準稅率 Standard rate	0%
優惠稅率 Reduced rate	0%

8.1 應稅交易 Taxable transactions
汶萊並無加值型營業稅或銷售稅。

Brunei does not have a VAT or sales tax.

8.2 稅率 Rates
無

No

8.3 稅籍登記 Registration
無

No

8.4 申報和繳納 Filing and payment
無

No

9.0 其它公司和個人稅負
Other taxes on corporations and individuals

除非另有規定，否則本章節提到的公司和個人稅負都屬於聯邦課徵的範圍。

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the federal level.

9.1 社會福利 Social security
雇主須提撥當地員工薪資的 5% 至員工信託基金，另亦需提撥 3.5% 的輔助養老金。此項規定只適用於汶萊公民和永久居住者。

The employer is required to contribute 5% of the wages of local employees to the Employees Trust Fund. A Supplementary Contribution Pension of 3.5% also is required. These rules apply to citizens and permanent residents of Brunei Darussalam only.

9.2 薪酬稅 Payroll tax
無

No

9.3 資本稅 Capital duty
無

No

9.4 不動產稅 Real property tax
儘管未對不動產徵稅，但位於斯里巴加灣市之建築物須繳交 12%房屋稅。

Although no taxes are levied on property, a 12% building tax is levied on buildings located in Bandar Seri Begawan.

9.5 轉讓稅 Transfer tax
無

No

9.6 印花稅 Stamp duty
針對各種商業文件，將按固定稅率或從價稅率課徵印花稅。

Stamp duties are levied at fixed or ad valorem rates on various business documents.

9.7 淨財富稅 / 淨值稅 Net wealth/net worth tax
無

No

9.8 繼承稅 / 遺產稅 Inheritance/estate tax

無

No

10.0 租稅協定
Tax treaties

汶萊和 19 國家簽訂租稅協定。

Brunei has signed income tax treaties with 19 countries.

11.0 稅務機關
Tax authorities

隸屬財政與經濟部之稅務單位。

Revenue Division under the Ministry of Finance and Economy.

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