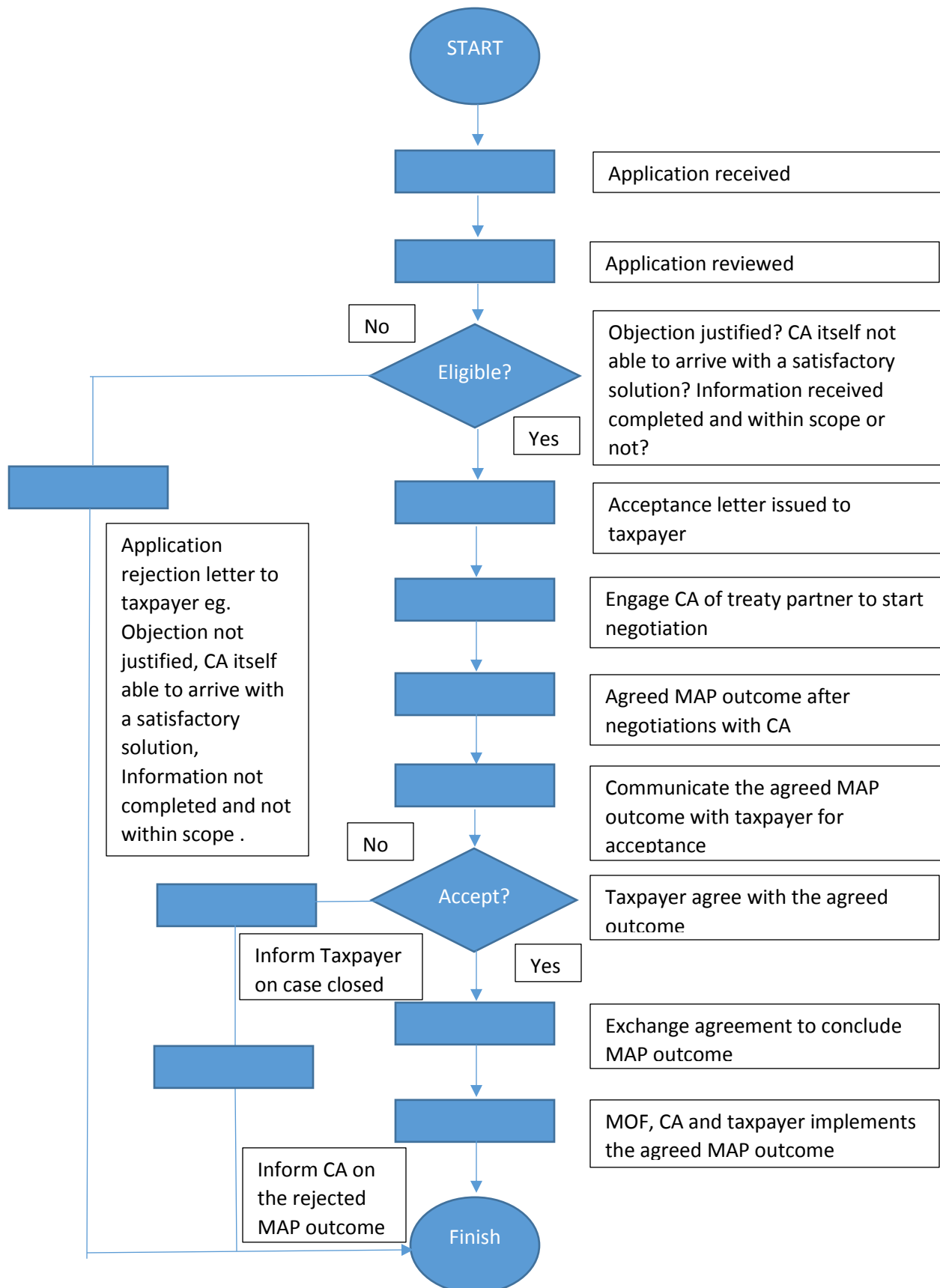


Brunei Darussalam's Mutual Agreement Procedure (MAP) Process



*The whole MAP Process will take around 24 months as per OECD'S suggestion in Action 14 report.