

**REQUEST FOR INFORMATION UNDER THE EXCHANGE OF INFORMATION
ARRANGEMENT WITH
BRUNEI DARUSSALAM**

The completed form constitutes a confidential communication between the relevant competent authorities.

1.	To	
2.	From	
3.	Details for the Contact Point of the Competent Authority of the Requesting Treaty Partner	
	Name	
	Designation	
	Postal Address	
	Email Address	
	Telephone Number	
	Fax number	
4.	Legal Basis	
	Please check the box accordingly:	
	<input type="checkbox"/> Exchange of Information Article in the Avoidance of Double Taxation Agreement (DTA) between Brunei Darussalam and the Requesting Treaty Partner	
	<input type="checkbox"/> Tax Information Exchange Agreement (TIEA) between Brunei Darussalam and the Requesting Treaty Partner	
	<input type="checkbox"/> Convention on Mutual Administrative Assistance in Tax Matters (MAC)	
5.	Reference numbers and related matters	
	Reference number of this request:	
	Is this a follow-up on an earlier request for information? Note: to skip question if it is a new request.	<input type="checkbox"/> Yes Please provide reference number(s) and date(s) of the earlier request(s):
	Total number of pages for request including all attachments:	
	Is this a group request?	<input type="checkbox"/> Yes <input type="checkbox"/> No

6.	<p>Identity of person(s) in relation to whom the information is requested</p> <p>Please provide specific information, and as much information on the person as possible, to facilitate our identification of the person e.g. full name (and aliases), identification number and addresses(es) in Brunei Darussalam</p> <p>If the request is a group request, please provide a detailed description on the group that is sufficient to identify the group and the persons involved.</p>
7.	<p>Please specify the taxable period(s)/taxable events(s) to which the request relates</p>
8.	<p>Tax(es) to which the request relates</p>
9.	<p>Purpose of the request</p> <p>You may check more than one box if applicable:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Determination, assessment and collection of tax(es) <input type="checkbox"/> Recovery and enforcement of tax claims <input type="checkbox"/> Investigation or prosecution of tax matters <input type="checkbox"/> Others (please specify)
10.	<p>Relevant background and foreseeable relevance of the information sought</p> <p>Please provide the necessary background information, which would typically include (i) a brief summary of the ongoing examination or investigation and (ii) how the requested information would relate to this examination or investigation.</p> <p>If the request is a group request, please provide a detailed description on the group that is sufficient to identify the group and the persons involved; the specific facts and circumstances that have led to the request; an explanation of your jurisdiction's</p>

	application law; the reason to believe that the persons in the group for whom information is requested have been non-compliant with that law supported by a clear factual basis; and how the requested information would assist in determining compliance by the persons involved in the group request.
11.	List of requested information
12.	<p>Grounds for believing that the requested information is held in Brunei Darussalam, or is within the possession or control of a person in Brunei Darussalam</p> <p>Please provide the grounds for believing that the information requested for is held by the Comptroller, the Comptroller of Goods and Services Tax, the Comptroller of Property Tax, the Chief Assessor or the Commissioner of Stamp Duties, or is in the possession or control of a person in Brunei Darussalam.</p>
13.	To the extent known, name and address of any person(s) believed to be in possession or control of the information requested

14.	<p>Notification of taxpayer(s) involved/person in relation to whom the information is requested</p> <p>Please indicate the reason(s) if you require us to refrain from notifying the taxpayer(s) involved/person in relation to whom the information is requested.</p> <p><u>Note:</u> To skip this question if confidentiality is not required.</p>
15.	<p>Any other requests, for example</p> <ul style="list-style-type: none"> - Urgency of reply; or - The form in which the Requesting Treaty Partner wishes to receive the information.
16.	<p>Any other information that may assist in giving effect to the request</p>

In making the request, the requesting competent authority confirms that –

- a) All information received in relation to this request will be kept confidential and used only for the purposes permitted in the agreement which forms the basis for this request;
- b) The request is in conformity with its law and administrative practice, and the information would be obtainable under its laws or in the normal course of its administrative practice;
- c) It has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties; and
- d) It is prepared and able to reciprocate by obtaining and providing the same nature of information to Brunei Darussalam if requested.
- e) If confidentiality is required, it would be able to refrain from notification in similar circumstances.

Date

Signature of the competent authority
of the Requesting Treaty Partner

Note:

- The amendment of income tax in 2017 allows Brunei Darussalam to effectively provide EOI assistance in accordance with the internationally agreed standard for EOI (“the EOI Standard”).
- Where the EOI Article in Brunei Darussalam’s tax treaty provides for EOI that is “necessary” for carrying out the provisions of the tax treaty, Brunei Darussalam interprets “necessary” in a manner that will allow for EOI that is in line with the term “foreseeably relevant” as provided in the EOI Standard.
- Brunei Darussalam cater any Group requests from its treaty partners. Group requests are defined as requests for information on a group of taxpayers not individually identified but which have certain characteristics in common and as described in the 2012 Update to Article 26 of the OECD Model Tax Convention and its Commentary are regarded as coming within the scope of EOI requests based on the EOI Standard.
- To facilitate treaty partners in making requests for information and to ensure information can be provided in a timely manner, treaty partners are encouraged to use the request template prepared above.