



ONE•COMMON•PORTAL

User Guide

Filing Estimated Chargeable Income (ECI)

PURPOSE

This user guide acts as a reference for steps to navigate through the One Common Portal (OCP) for the filing of Estimated Chargeable Income (ECI).

An ECI tax form guide is also available under '*Resources and Guides*' on the OCP website. The tax form provides detailed information on each section of the ECI form.

FURTHER ASSISTANCE

For any inquiries, please contact +673-2383933 or email revenue@mofe.gov.bn

Operating Hours:

Mondays to Thursdays: 8.30am – 12.30pm and 1.30pm - 3.30pm

Saturdays: 8.30am – 12.30pm and 1.30pm - 3.30pm

Closed on Fridays, Sundays, and Public Holidays

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OCP - Filing ECI

FILING ECI TAX FORM

Online User

Director / Authorised Employee / Tax Agent

Login to your OCP account. Once logged in, the OCP dashboard will be shown.

Second Reminder: File Poni Sdn Bhd (hard code) ECI before 08-Oct-2021

My Entities 4

Registration No	Name	User Role	User Role Expiry Date	Entity Type	Status
RC3000045	SYK SDN BHD	Director	N/A	Private Company	Registered
RC3000045	SYK SDN BHD	Shareholder	N/A	Private Company	Registered

Unfinished Businesses 6

- Register a Business Name BAGZ
- Change Business Name Details (P30001900) BAGZ
- Incorporate a Public Company BAGZZZ BHD
- Incorporate a Private Company Sunflower 1 Sdn Bhd
- Change Business Sector (RFC30000007) BAGZZZ BHD

Overdue Submissions 1

- Incorporate a Public Company (RC30000084) Lily SDN BHD

Correspondences 6

- Incorporate a Private Company Sunflower SDN BHD
- Incorporate a Private Company Sunflower 1 Sdn Bhd
- Change Business Sector (RFC30000007) BAGZZZ BHD

Pending Payments 1

- Incorporate a Private Company Sunflower SDN BHD

List of registered entities will be displayed under the **My Entities** section or by clicking

on the  icon.

1. Click on the **Company Name** for which ECI is to be filed for.

OCP - Filing ECI

The **General Details** page will be displayed.

NOTE

General Details

Addresses

Directors

Shareholders

Register of Controllers

Other Information

Filings

General Details

SYK SDN BHD RC30000145

Company Status Registered

Company Type Private Company

Incorporation Date 08-Oct-2021

Business Sector 01 Crop and animal production, hunting and related services activities

AGM Due Date 08-Apr-2023

Authorised Share Capital 25000

Actions Admin Registry STARS

Note: Users will be able to view the following details:

- General Details
- Addresses
- Directors
- Shareholders
- Register of Controllers
- Other Information
- Filings

General Details

Addresses

Directors

Shareholders

Register of Controllers

Other Information

Filings

General Details

SYK SDN BHD RC30000145

Company Status Registered

Incorporation Date 08-Oct-2021

AGM Due Date 08-Apr-2023

Actions Admin Registry **STARS**

Forms and Returns

File Tax Return

Search Tax Return

2. Click on the **STARS** tab

3. click on **File Tax Return**

OCP - Filing ECI

The **Form Selection – Step 1** page will be displayed.

Filing
SYK SDN BHD RC30000145

1. Form Selection 2. Form Filing 3. Submission

New Submission

Tax Type * -- Select a Tax Types --

Form Type * -- Select a Form Types --

Year of Assessment * -- Select Year of Assessment --

Saved Drafts

No saved drafts.

NOTE

Next Cancel

4. If a company is filing for a new submission, click on the New Submission radio button.

5. Enter the details in the **Tax Type** section as per the example below:

Field	Example
Tax Type	Income Tax
Form Type	ECI Tax Form
Year of Assessment	2022

Note: If a company is not filing for a new submission, click on the Saved Drafts radio button, to load draft saved by the user.

6. Click on the button.

<input type="button" value="Cancel"/>	Navigate the user back to the entity page
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The **Fill in Tax Form – Step 2** section will be displayed.

Filing
SYK SDN BHD RC30000145

1. Select Form 2. Fill in Tax Form 3. Submission

7
Sections
A
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REVENUE DIVISION, MINISTRY OF FINANCE AND ECONOMY
ESTIMATED CHARGEABLE INCOME (ECI) FORM
(for Year of Assessment : 2022)

Identifier Number RC30000145
Remember to quote this number in all correspondence or when calling the Revenue Division counter. The Identifier Number is your Business Registration Number.

In case you are a non-resident and yet to be incorporated in Brunei, you are required to file and pay tax on your estimated chargeable income.

RC30000145 Corporation or registration number from home country.

SYK SDN BHD of Brunei), you are required to file and pay tax on your estimated chargeable income.

Address 1, Kampong Kilanas, Kilanas

Brunei Muara

Please use this form to declare the basis period. Please get ready the company's particulars Form.

BF2520 Estimated ECI form should be submitted within 3 months after the end of the basis period.

Brunei Darussalam is Form.

Section A: Company Particulars

Name of Company (Business Name) SYK SDN BHD
Basis Period Ending On 31-Dec-2022
Date of Incorporation 08-Oct-2021

Back **8** Next Save as Draft Cancel

7. Users will be available to click on different sections for easy navigations.

8. After filling in all the necessary details, click on the  button.

	To go back to the previous section.
	To save application as draft and exit the filing page.
	To discard form submission.

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Section A will be displayed.

Section A: Company Particulars		9
Name of Company (Business Name)	SYK SDN BHD	
Basis Period Ending On	31-Dec-2022	
Date of Incorporation	08-Oct-2021	

9. Enter the details for **Particulars of Payer** as per the example below.

Field	Example
Name of Company (Business Name)	<i>Autopopulates</i>
Basis Period Ending On	
Date of Incorporation	

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Section B will be displayed.

Section B: Tax Exemption Scheme 10

Note: To be completed only if the company qualifies for tax exemption under section 10 of the Income Tax Act or the Investment Incentives Order, 2001 *

Note: The definition of gross sales or turnover in B4 shall include revenues from the sales of goods, rendering of services, interests, royalties and dividends **

NOTE

B1 The company qualifies for tax exemption under the Investment Incentives Order,2001 Yes No

B2 Investment Incentive Type

B3 The company qualifies for tax exemption under **Section 10** * Section 10(4) No Other

B4 Gross Sales or Turnover exempted under **section 10(4)** ** BND

10. Enter the details for **Tax Exemption Scheme** as per the example below.

Field	Example
The company qualifies for tax exemption under the Investment Incentives Order,2001	No
Investment Incentive Type	-
The company qualifies for tax exemption under Section 10 *	No
Gross Sales or Turnover exempted under section 10(4) **	-

Note:

If the Company has an approved **application for investment incentives** from the **Ministry of Industry and Primary Resources (MIPR)**, tick the Yes checkbox.

If not, then tick the No checkbox.

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Section C will be displayed.

Section C: Estimate of Chargeable Income

Note: Enter the company's estimated chargeable income after deducting any income that is exempt from Income Tax under section 10 of the Income Tax Act or the Investment Incentives Order, 2001

C1	Estimated Chargeable Income	BND	11
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10. Enter the details for **Estimated Chargeable Income** as per the example below.

Field	Example
Estimated Chargeable Income	1,000,000

OCP - Filing ECI

Section D will be displayed.

Section D: Tax Payable on Estimate of Chargeable Income				
Note: See section 35 of the Income Tax Act				
	Other Company	Threshold (%)	Rate (%)	NOTE
D1	Tax based on total ECI before deducting amount under D2, D3, D4	100.00	18.50	0.00
D2	First \$100,000	25.00	18.50	0.00
D3	Next \$150,000 (\$100,001 to \$250,000)	50.00	18.50	0.00
D4	Remaining Balance (greater than \$250,000)	100.00	18.50	0.00
D5	Total Tax Payable on ECI (D2 + D3 + D4) [For whole of the Basis Period]			0.00
D6	Tax Credit			0.00
D7	Net Tax Payable (D7 = D5 - D6)			0.00

Note:

This section captures the **total tax payable by the company**. This section is automatically populated based on the ECI that you have entered in **Section C**.

The form will calculate total tax payable for the Year of Assessment

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Section E will be displayed.

Section E: Tax Payable on Estimate of Chargeable Income				
Note: See section 35(5) of the Income Tax Act				
	Newly Incorporated Companies	Threshold (%)	Rate (%)	Amount (BND)
E1	Tax based on total ECI before deducting amount under E2, E3, E4	100.00	18.50	185,000.00
E2	First \$100,000	0.00	18.50	0.00
E3	Next \$150,000 (\$100,001 to \$250,000)	50.00	18.50	13,875.00
E4	Remaining Balance (greater than \$250,000)	100.00	18.50	138,750.00
E5	Total Tax Payable on ECI (E2 + E3 + E4) [For whole of the Basis Period]			152,625.00
E6	Tax Credit			50,000.00
E7	Net Tax Payable (E7 = E5 - E6)			102,625.00

12. Enter the details for **Tax Payable on Estimate of Chargeable Income** as per the example below.

Field	Example
Tax Credit	50,000

Section F will be displayed.

Section F: Declaration

Company:

I declare that:

- All the information stated in this form and the accompanying information is true and correct; and
- I have the necessary receipts and/or other records - or expect to obtain the necessary written evidence within a reasonable time of furnishing this form - to support my claims.

*Agent:

I declare that:

- This return form has been prepared in accordance with information provided by the taxpayer;
- The taxpayer has given me a declaration stating that the information provided to me is true and correct; and
- The taxpayer has authorised me to furnish this return.

13

Particulars of Person Completing the Form

Name *	ABDUL SHAKIR ZUFAYRI BIN MOHD.
Designation *	Director
Contact Number *	6738001234
Email Address *	ocpuser06@gmail.com

Making a false or incorrect declaration is a punishable offence under the Income Tax Act.

Under section 6A(5) of the Income Tax Act, any return, estimate, statement or document is filed or submitted on behalf of any company or body of persons by an authorised agent through electronic service,

- shall be deemed to have been filed or submitted with the authority of that company or body of persons; and
- that company or body of persons shall be deemed to be cognisant of all matters therein.

Under section 47 of the Income Tax Act, the manager or principal officer in Brunei Darussalam of every company or body of persons shall be answerable for doing all such acts matters and things as are required to be done by virtue of the Income Tax Act for the assessment of such company and payment of tax.

13. Click on the Particulars of Person Completing the Form

Enter the details for **Particulars of {Director/Employee/Agent} Completing the Form** as per the example below.

Field		Example
Name		Muhd Daniel
Designation		Director
Telephone Number	Country code	+673
	Number	8123456
Email Address		ocpuser05@gmail.com

OCP - Filing ECI

The **Submission** section will be displayed.

Filing
SYK SDN BHD RC3000145

1. Select Form 2. Fill in Tax Form 3. Submission

List of Attachments

Please upload any supporting documentation required for a complete assessment. An attachment type may consist of multiple files, but a single file size cannot exceed 5MB.

Valid file extensions: JPG, PDF (Non-Editable), DOC, DOCX, XLS, XLSX, PNG, BMP, GIF

Other Supporting Documents **14** Choose Files

Disclaimer

By submitting this form, you declare that:

Company

- All the information stated in this form and the accompanying information are true and correct; and
- I have the necessary receipts and/or other records - or except to obtain the necessary evidence within a reasonable time of furnishing this form - to support my claims.

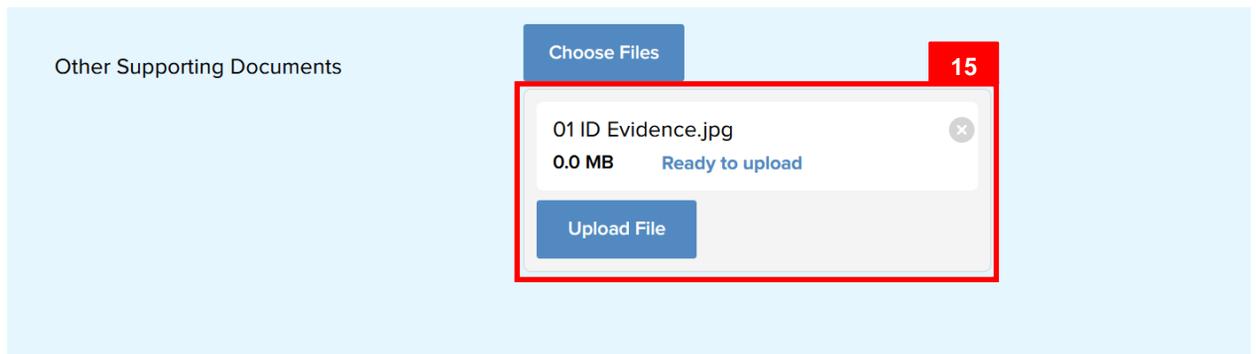
Tax Agents

- This Return has been prepared in accordance with information provided by the taxpayer.
- That the taxpayer has given me a declaration stating that the information provided to me is true and correct; and
- That the taxpayer has authorized me to furnish this return.

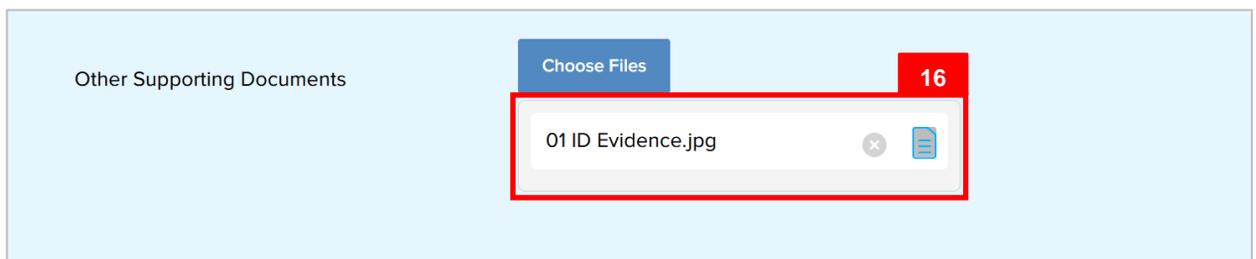
Back Submit Cancel

14. Click on the **Choose Files** button and select any supporting document.

OCP - Filing ECI



15. Click on the **Upload File** button to upload the file.



16. The file will be uploaded.

Disclaimer

By submitting this form, you declare that:

Company

- All the information stated in this form and the accompanying information are true and correct; and
- I have the necessary receipts and/or other records - or except to obtain the necessary evidence within a reasonable time of furnishing this form - to support my claims.

Tax Agents

- This Return has been prepared in accordance with information provided by the taxpayer.
- That the taxpayer has given me a declaration stating that the information provided to me is true and correct; and
- That the taxpayer has authorized me to furnish this return.

Buttons: Back, Submit, Cancel

17. Click on the By submitting this form, you declare that: checkbox after user have read through the **Disclaimer**.

18. Click on the **Submit** button.

	To go back to the previous section.
	To save application as draft and exit the filing page.

OCP - Filing ECI

The **Payment** page will appear.

Payments

SYK SDN BHD (RC30000145) as at 15-Oct-2021

 ECI Tax Form submitted successfully.

Return ID : 100001142
ECI Tax Form (YOA2022)

Tax Liability **BND 102,625.00**

Remaining Total Amount	BND 102,625.00
Payment Amount	BND 102,625.00

Payment Method **NOTE**

Internet Banking 

Offline Payment 

Note : penalty of 5% of the outstanding tax demand will be imposed to the outstanding tax demand. Please note that if the outstanding tax demand is unpaid within 60 days of the impositions of the initial penalty, an additional penalty of 1% of the amount of outstanding tax shall be added for each completed month that the tax remains unpaid.

[Proceed](#)

Note:

- The page will display the application request that user have made, and the payment required for the application request.
- There are two forms of payment method.

Payment Method – Internet Banking

Payments

SYK SDN BHD (RC30000145) as at 15-Oct-2021



ECI Tax Form submitted successfully.

Return ID : 100001142

ECI Tax Form (YOA2022)

Tax Liability

BND 102,625.00

Remaining Total Amount

BND 102,625.00

Payment Amount

BND 102,625.00

Payment Method



Internet Banking



Offline Payment



NOTE



BAIDURI BANK



Standard Chartered



Step by Step Instruction:

1. Select your preferred Internet Banking service above.
2. Login to your Internet Banking account using your internet banking user ID and password.
3. In the Internet Banking page, input the following:
 - Choose Payee Name as **Revenue Division Tax Payment**
 - Reference No as stated above in the **Return ID** field
 - Amount as your **Tax Liability**

Note : The terms used for the fields may vary between different banking sites.

Note : penalty of 5% of the outstanding tax demand will be imposed to the outstanding tax demand. Please note that if the outstanding tax demand is unpaid within 60 days of the impositions of the initial penalty, an additional penalty of 1% of the amount of outstanding tax shall be added for each completed month that the tax remains unpaid.

Exit

Note:

- For payment via Internet Banking, follow the step-by-step instructions.

Payment Method – Offline Payment

Payments

SYK SDN BHD (RC30000145) as at 15-Oct-2021



ECI Tax Form submitted successfully.

Return ID : 100001142

ECI Tax Form (YOA2022)

Tax Liability

BND 102,625.00

Remaining Total Amount

BND 102,625.00

Payment Amount

BND 102,625.00

Payment Method



Internet Banking



Offline Payment



NOTE

You may pay by cash or cheque by going to our counter :

REVENUE DIVISION

Level 1, Island Block, Ministry of Finance and Economy Building
Commonwealth Drive, BB3910
Brunei Darussalam

Business Hours :

Monday to Thursday and Saturday (8.00am to 12:00am, 1:30pm to 3:30pm)

Please note the total payment and quote your Return ID for payment at counter.

Note : penalty of 5% of the outstanding tax demand will be imposed to the outstanding tax demand. Please note that if the outstanding tax demand is unpaid within 60 days of the impositions of the initial penalty, an additional penalty of 1% of the amount of outstanding tax shall be added for each completed month that the tax remains unpaid.

Exit

Note:

- For offline payment, take note of the **total payment** and **Return ID** and visit the RD counter to make the payment.

OCP - Filing ECI

SEARCH AND VIEW ECI
TAX FORM

Online User

Director / Athorised Employee / Tax Agent

Navigate to the OCP dashboard.

Second Reminder: File Poni Sdn Bhd (hard code) ECI before 08-Oct-2021

My Entities 4

Registration No	Name	User Role	User Role Expiry Date	Entity Type	Status
RC3000045	SYK SDN BHD	Director	N/A	Private Company	Registered
RC3000045	SYK SDN BHD	Shareholder	N/A	Private Company	Registered

Unfinished Businesses 6

- Register a Business Name BAGZ
- Change Business Name Details (P30001900) BAGZ
- Incorporate a Public Company BAGZZZ BHD
- Incorporate a Private Company Sunflower 1 Sdn Bhd
- Change Business Sector (RFC30000007) BAGZZZ BHD

Overdue Submissions 1

- Incorporate a Public Company (RC30000084) Lily SDN BHD

Correspondences 6

- Incorporate a Private Company Sunflower SDN BHD
- Incorporate a Private Company Sunflower 1 Sdn Bhd
- Change Business Sector (RFC30000007) BAGZZZ BHD

Pending Payments 1

- Incorporate a Private Company Sunflower SDN BHD

Registered company will be displayed under the **My Entities** section or by clicking on

the  icon.

1. Click on a registered **Company Name**.

OCP - Filing ECI

The **General Details** page will be displayed.

NOTE

General Details

Addresses

Directors

Shareholders

Register of Controllers

Other Information

Filings

General Details

SYK SDN BHD RC30000145

Company Status Registered

Company Type Private Company

Incorporation Date 08-Oct-2021

Business Sector 01 Crop and animal production, hunting and related services activities

AGM Due Date 08-Apr-2023

Authorised Share Capital 25000

Actions Admin Registry STARS

Note: Users will be able to view the following details:

- General Details
- Addresses
- Directors
- Shareholders
- Register of Controllers
- Other Information
- Filings

General Details

Addresses

Directors

Shareholders

Register of Controllers

Other Information

Filings

General Details

SYK SDN BHD RC30000145

Company Status Registered

Incorporation Date 08-Oct-2021

AGM Due Date 08-Apr-2023

Actions Admin Registry **STARS**

Forms and Returns

File Tax Return

Search Tax Return

2. Click on the **STARS** tab

3. click on **File Tax Return**

OCP - Filing ECI

The **Tax Form Search** will be displayed.

Tax Form Search

SYK SDN BHD RC30000145 4

Form Type

Year of Assessment

Return ID

4. Enter the details for **Tax form Search** as per the example below.

Field	Example
Form Type	ECI Tax Form
Year of Assessment	2022
Return ID	100001142

OCP - Filing ECI

The **Search Results** section will be displayed below the **Tax Form Search** section.

Return ID	Form Type	Year Of Assessment	Tax Liability (BND)	Capital Allowance C/F (BND)	Loss C/F (BND)	Application Status	Date Created	Date Modified
100001142	ECI Tax Form	2022	102,625.00	0.00	0.00	Pending Payment	15-Oct-2021	15-Oct-2021

Note:

The **Search Results** displays the following information:

- Return ID
- Form Type
- Year of Assessment
- Tax Liability
- Capital Allowance
- Loss
- Application Status
- Date Created
- Date Modified

5. Click on the **Return ID**.

The **View Return Details** will be displayed.

View Return Details

SYK SDN BHD RC30000145

Return Details

Return ID 100001142

ECI Tax Form (YOA2022)

Tax Liability	BND 102,625.00
Remaining Total Amount	BND 102,625.00

Historical Return Details

List of Attachments

Back To Search Pay Request Revise Request Refund

6. Click on the **Return ID**.

The **View Tax Form Details** will be displayed.

View Tax Form Details

SYK SDN BHD RC30000145

Return Details

Version	1	Description	Filing
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7

Sections

- A
- B
- C
- D
- E
- F



REVENUE DIVISION, MINISTRY OF FINANCE AND ECONOMY
ESTIMATED CHARGEABLE INCOME (ECI) FORM
(for Year of Assessment : 2022)

Identifier Number RC30000145
Remember to quote this number in all correspondence or when calling the Revenue Division counter. The Identifier Number is your Business Registration Number.

In case you are a non-resident and yet to obtain a ROC/RFC number, please provide your incorporation or registration number from home country.

Under section 52A read with section 69A of the Income Tax Act, (Chapter 35 of the Laws of Brunei), you are required to file and pay tax on your estimated chargeable income.

Please use this form to declare the company's estimated chargeable income. The completed ECI form should be submitted within 3 months after the end of the basis period.
Please get ready the company's particulars and estimated chargeable income to fill in this Form.

Section A: Company Particulars

Name of Company (Business Name)	SYK SDN BHD
Basis Period Ending On	31-Dec-2022
Date of Incorporation	08-Oct-2021

Close

7. Users will be available to click on different sections to view all sections of tax forms.

Close	To go back to the view return details.
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