

Information on Tax Identification Numbers

Section I – TIN Description

Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.

Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

In Brunei Darussalam, only company incorporated or registered under the Companies Act (Chapter 39) is subject to tax. Individuals, partnerships and other entities or bodies of persons are exempted from tax.

Individual:

There is no TIN issued for individual. In the absence of TIN, the functional equivalent are as follows:

NRIC Number: This is for Brunei Darussalam Citizen, Permanent Resident of Brunei Darussalam and Temporary Resident of Brunei Darussalam.

Brunei Darussalam Citizen – Yellow bordered cards with yellow printing and holders are aged 12 years and above.

Permanent Resident – Purple bordered cards with purple printing and holders are aged 12 years and above.

Temporary Resident – Green bordered cards with purple printing aged and holders hold any immigration passes of 3 month above. Holders are aged 12 years and above.

Entity:

There is no TIN issued for Entities. In the absence of TIN, the functional equivalent for entities in Brunei are as follows:

PXXXXXXXX – Standard registration number issued to Sole-Proprietorships or Partnerships registered under the Brunei's Business Names Act, Chapter 92 (BNA).

RCXXXXXXXX – Standard registration number issued to Private Limited Companies and Public Companies incorporated under the Brunei's Companies Act, Chapter 39 (CA).

RFCXXXXXXXX – Standard registration number issued to Foreign Branch of companies registered under the Brunei's Companies Act, Chapter 39.

All of the above registration numbers are issued by the Registry of Companies and Business Names Division, Ministry of Finance.

Automatic issuance of TINs to all residents for tax purposes:

Individual: ~~yes~~ no

If no, instances where individuals are not being automatically issued a TIN are:

Brunei Darussalam does not issue TIN for individual. However, the functional equivalent for individual are issued automatically once they are considered as residents in Brunei Darussalam.

Entities (as defined by the CRS): ~~yes~~ no

If no, instances where Entities are not being automatically issued a TIN are:

Brunei Darussalam does not issue TIN for entities. However the functional equivalent for entities are issued when the entity mentioned registered under ROCBN.

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

Individual

Identity Card Block Number registered **BELOW** the year 2000

NRIC Type	Number
Yellow (Citizen of Brunei Darussalam)	00-000001 to 00-080000 00-110001 to 00-130000 00-250001 to 00-315000 00-315001 to 00-650000
Purple (Permanent Resident of Brunei Darussalam)	30-080001 to 30-110000 30-200001 to 30-250000
Green (Temporary Resident of Brunei Darussalam)	50-130001 to 50-200000 50-650001 to 50-970000 50-970001 to 50-999999

Identity Card Block Number registered **ABOVE** the year 2000

Identity Card Type	Number
Yellow (Citizen of Brunei Darussalam)	01-000001 to 29-999999
Purple (Permanent Resident of Brunei Darussalam)	31-000001 to 49-999999
Green (Temporary Resident of Brunei Darussalam)	51-000001 to 99-999999

Entity:

Those highlighted in **BOLD** are **FIXED PREFIXES**.

Sole-proprietorships / Partnerships registered under BNA: **PXXXXXXXXX** (9 characters)

Private Limited Companies / Public Companies registered under CA: **RCXXXXXXXX** (10 characters)

Foreign Branch registered under CA: **RFCXXXXXXXX** (11 characters)

Where:

P = Proprietorship / Partnership

RC = Registered Company

RFC = Registered Foreign Company

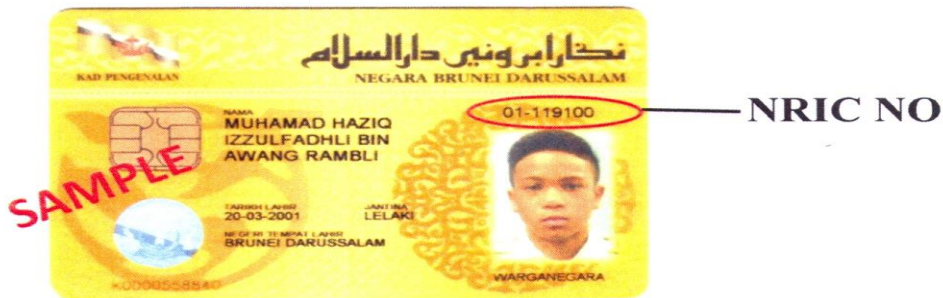
Section III – Where to find TINs?

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

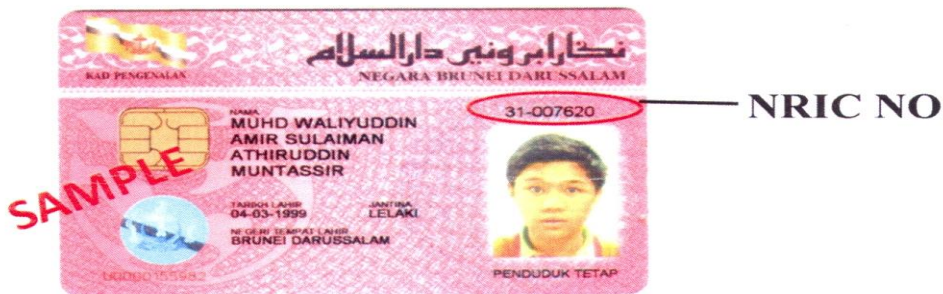
Individual:

Brunei Darussalam does not issue TIN for individual. However, in the absence of TIN, the functional equivalent for individual is the identification number for Brunei Darussalam citizen, permanent resident of Brunei Darussalam and temporary resident that is printed on the NIRC shown below.

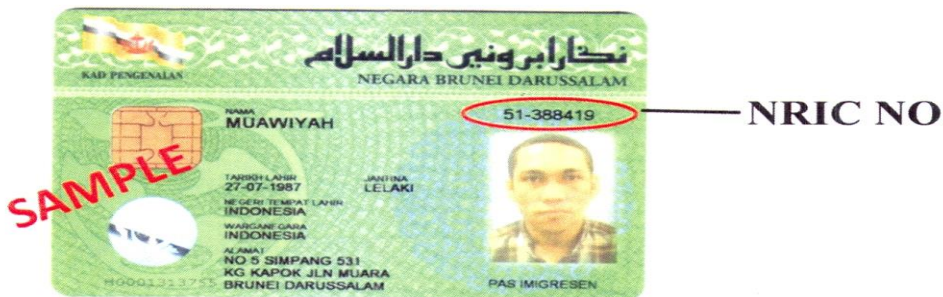
IDENTITY CARD NEGARA BRUNEI DARUSSALAM



CITIZEN OF BRUNEI



PERMANENT RESIDENT OF BRUNEI



TEMPORARY RESIDENT OF BRUNEI

Entity:

The registration numbers can be found on:

Brunei Darussalam does not issue TIN for Entity. However in the absence of TIN, the functional equivalent for entities are:

- Certificate of Registration and Business Extract (Profile) for Sole-proprietorships and Partnerships
- Certificate of Incorporation and Company Extract (Profile) for Private Limited Companies, Public Companies and Registered Foreign Branch

Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

Individual:

No hyperlink or online checker is available.

Entity:

Brunei Darussalam does not issue TIN. However, users can search for the functional equivalent which is the entities' registration number via:

Users can search for entities' registration number via:

- For private limited companies / public companies / registered foreign companies:
<https://www.roc.gov.bn/brunei-master/viewInstance/view.html?id=69d4905983746cac6e84089d1fefc928222bf29b777a19c0×tamp=4137327679409200>
- For business names (sole-proprietorship / partnership):
<https://www.roc.gov.bn/brunei-master/viewInstance/view.html?id=69d4905983746cac6e84089d1fefc92879d7b6375f58a8ff×tamp=4137474058735500>

All certificates and extracts mentioned in section 3 above are issued with validation code which will authenticate the documents. This can be done via:

- For private limited companies / public companies / registered foreign companies:
<https://www.roc.gov.bn/brunei-companies/viewInstance/view.html?id=e73e370996cc4a165f20b9b19752fb9f6edc90274fe1c405×tamp=4137606711651600>
- For business names (sole-proprietorship / partnership):
<https://www.roc.gov.bn/brunei-business-names/viewInstance/view.html?id=240dbff98f561b2c2b73f6179595ddc18227f4bfb62317c6b387864f27fdfae×tamp=4137669504782600>

Section V – Contact point for further information

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

CONTACT DETAILS:

- 4) Mohammad Noorul Aiman bin Haji Jaman (Mr)
Senior Finance Officer
Email: aiman.jaman@mof.gov.bn
- 5) Norul Adibah Abdullah (Ms)
Finance Officer
Email: adibah.abdullah@mof.gov.bn
- 6) Hj Muhammad Bukhari bin Hj Abd Rajid (Mr)
Finance Officer
Email: bukhari.rajid@mof.gov.bn

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Ministry of Finance
Commonwealth Drive BB3910
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