

# Brunei Darussalam

## A. Progress in the implementation of the minimum standard

Brunei Darussalam has 18 tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Brunei Darussalam has not signed the MLI.

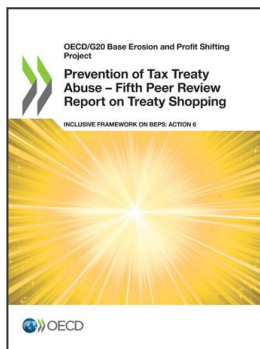
## B. Conclusion

Brunei Darussalam has developed a plan for the implementation of the minimum standard in its agreements with Bahrain, China (People's Republic of), Hong Kong (China), Indonesia, Japan, Korea, Luxembourg, Malaysia, Oman, Pakistan, Qatar, Singapore, the United Arab Emirates, the United Kingdom, and Viet Nam. Brunei Darussalam indicated in its response to the Peer Review questionnaire that it is currently amending its legal framework in order to join the MLI.

## Other agreements

This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1. Treaty partners	2. Inclusive Framework member
1	Bahrain	Yes
2	Cambodia*	No
3	China (People's Republic of)	Yes
4	Hong Kong (China)	Yes
5	Indonesia	Yes
6	Japan	Yes
7	Korea	Yes
8	Kuwait*	No
9	Lao People's Democratic Republic*	No
10	Luxembourg	Yes
11	Malaysia	Yes
12	Oman	Yes
13	Pakistan	Yes
14	Qatar	Yes
15	Singapore	Yes
16	United Arab Emirates	Yes
17	United Kingdom	Yes
18	Viet Nam	Yes



**From:**

## **Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping**

### **Inclusive Framework on BEPS: Action 6**

**Access the complete publication at:**

<https://doi.org/10.1787/9afac47c-en>

#### **Please cite this chapter as:**

OECD (2023), “Brunei Darussalam”, in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/c493ed75-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.