

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 Brunei Darussalam's agreements comply with the minimum standard or are subject to a complying instrument.

Brunei Darussalam has not signed the MLI.

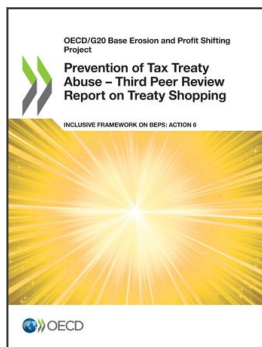
Brunei Darussalam indicated in its response to the Peer Review questionnaire that it is updating its Model Tax Convention with the treaty-related BEPS minimum standards and it is considering signing the MLI.

B. Implementation issues

As Brunei Darussalam has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

Summary of the jurisdiction response – Brunei Darussalam

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Bahrain	No	N/A	No	N/A	
2	Cambodia*	No	N/A	No	N/A	
3	China (People's Republic of)	No	N/A	No	N/A	
4	Hong Kong (China)	No	N/A	No	N/A	
5	Indonesia	No	N/A	No	N/A	
6	Japan	No	N/A	No	N/A	
7	Korea	No	N/A	No	N/A	
8	Kuwait*	No	N/A	No	N/A	
9	Lao People's Democratic Republic*	No	N/A	No	N/A	
10	Luxembourg	No	N/A	No	N/A	
11	Malaysia	No	N/A	No	N/A	
12	Oman	No	N/A	No	N/A	
13	Pakistan	No	N/A	No	N/A	
14	Qatar	No	N/A	No	N/A	
15	Singapore	No	N/A	No	N/A	
16	United Arab Emirates	No	N/A	No	N/A	
17	United Kingdom	No	N/A	No	N/A	
18	Viet Nam	No	N/A	No	N/A	



From:
**Prevention of Tax Treaty Abuse – Third Peer
Review Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d6cecb8-en>

Please cite this chapter as:

OECD (2021), “Brunei Darussalam”, in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/2356dc47-en>

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>.