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Company formation in Brunei

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Company formation in Brunei



Flag



Coat of arms

Common form	Sendirian Berhad (Sdn Bhd) [1]
Registry	Registry of Companies and Business Names (ROCBN) [1]
Minimum capital	None [1]
Directors	2 directors [1]
Local director	At least one director must be ordinarily resident in Brunei [1]
Corporate tax	18.5% (55% on petroleum operations)
VAT / sales tax	None
Typical timeline	Usually 1–2 weeks [1]
Tax treaties	Domestic rates and treaty list [6]
Currency	Brunei dollar (BND), at par with the Singapore dollar

In short: To set up a company in Brunei, most founders form a Sendirian Berhad, registered with the Registry of Companies and Business Names (ROCBN). [1] Minimum capital: none. Corporate tax: 18.5% (55% on petroleum operations). Registration: usually 1–2 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 03 August 2026); company-law details summarise official guidance and can change. Confirm requirements with the Registry of Companies and Business Names (ROCBN) before filing.

Companies in **Brunei Darussalam** are registered with the **Registry of Companies and Business Names (ROCBN)**. Brunei has no personal income tax and no VAT; companies pay 18.5% on profits.

Business structures

Most founders in Brunei form a Sendirian Berhad, registered with the Registry of Companies and Business Names (ROCBN). [1] Other forms are listed below.

- **Sendirian Berhad** – the usual company form for private businesses

Requirements

Minimum share capital in Brunei (2026): none. Directors required: 2 directors. Local resident director: at least one director must be ordinarily resident in Brunei. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 2 directors.
- Local residency: at least one director must be ordinarily resident in Brunei.
- A registered office address in Brunei.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Brunei (2026): usually 1–2 weeks. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the Registry of Companies and Business Names (ROCBN).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax with the Revenue Division, Ministry of Finance and Economy.

Taxation

The corporate tax rate in Brunei in 2026 is 18.5% (55% on petroleum operations). Standard VAT or sales tax: none.

Tax	Rate and notes
Corporate income tax	18.5% (55% on petroleum operations)
VAT / indirect tax	None
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Brunei: Companies file annual financial statements and tax returns with the Revenue Division, Ministry of Finance and Economy, and keep their details up to date with the Registry of Companies and Business Names. [1]

Double tax treaties

Brunei has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
0%	2.5%	10%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Brunei lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Brunei?

Typical registration time in Brunei: usually 1–2 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Brunei?

Minimum share capital in Brunei: none (as of November 2026).

What is the corporate tax rate in Brunei in 2026?

The corporate tax rate in Brunei in 2026 is 18.5% (55% on petroleum operations). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Brunei?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Brunei: at least one director must be ordinarily resident in Brunei.

What withholding tax applies to dividends paid from Brunei?

Brunei charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

- Registry of Companies and Business Names (ROCBN)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Registry of Companies and Business Names (ROCBN) . Government of Brunei. Accessed November 2026.
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6. Brunei: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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