19.	Sector	:	Business Services
	Subsector	:	Taxation
	Obligations Concerned	:	National Treatment (Article 8.4 and Article 10.3) Market Access (Article 8.5) Most-Favoured-Nation Treatment (Article 8.6 and Article 10.4) Local Presence (Article 8.11) Prohibition of Performance Requirements (Article 10.6) Senior Management and Board of Directors (Article 10.7)
	Description	:	Trade in Services and Investment Brunei Darussalam reserves the right to adopt or maintain any measure relating to the representation of taxpayers (either by individuals or enterprises) in their tax matters including preparing and furnishing of income tax returns, filing responses to notices issued by tax authority and filing notices of objections, and handling payment in relation to tax.
	Existing Measures	:	-

20.	Sector	:	Business Services
	Subsector	:	Rental or Leasing Services without Operator – Relating to Other Machinery and Equipment – Rental or Leasing Services concerning personal and household goods
	Obligations Concerned	:	National Treatment (Article 8.4) Market Access (Article 8.5)
	Description	:	Trade in Services Brunei Darussalam reserves the right to adopt or maintain any measure relating to rental or leasing services without operators relating to other machinery and equipment and concerning personal and household goods.
	Existing Measures	:	*Companies Act (Chapter 39)* Administrative Measures and Guidelines