Brunei Darussalam

Business annex · English canonical worksheet

Shared written editions: ms. Independent language, product/legal and tax/customs review remain separate.

Country context

Malay is the national official-language baseline. English is an operating-language option; the publication does not equate operating use with official status.

The four selected routes separate revenue, customs, business support and standards. The BusinessBN entry routes users to registration and specialist activity services.

Questions for this transaction

1. Which legal entity, business activity, premises and foreign-worker permissions cover the local work?

2. Which current revenue registrations, invoice records and withholding questions apply to the seller and payment?

3. Which tariff classification, controlled-goods permission and origin evidence applies to the actual import?

4. Which mandatory product rule, PBD standard or sector approval applies, and which Malay script and document versions are required?

Official starting points

Tax administration
MOF Revenue Division
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
www.mof.gov.bn · Official source content retrieved

Customs administration
Royal Customs and Excise Department
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.mof.gov.bn · Official source content retrieved

Business / services
BusinessBN Business Support Centre
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
www.business.gov.bn · Official source content retrieved

Product rules
Pusat Standard dan Akreditasi Brunei Darussalam
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
www.psabd.gov.bn · Official source content retrieved

Open the editable country worksheet and full source record

Define the work.

Complete one record for one product or service, one transaction model and an explicit effective date.

Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
Authorized acceptor / decision date	Accepted version / changes requested

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Record professional determinations and the authorized acceptance decision separately. Publication of this worksheet does not complete those decisions. Keep customer, tax and contract details in the restricted transaction record.

Cambodia

Business annex · English canonical worksheet

Shared written editions: km. Independent language, product/legal and tax/customs review remain separate.

Country context

The Constitution identifies Khmer as the official language and script. The Khmer edition needs local terminology and print-layout review.

The selected product entry is a government standards guide, not an issued certificate. The separately tested ISC homepage was unavailable to automated retrieval.

Questions for this transaction

1. Which registration, tax and sector-licence steps apply to this legal form and activity?

2. Which GDT supply classification, invoicing, registration and payment obligations cover the goods or service?

3. Which customs classification, origin proof and import permits match this shipment and entry point?

4. Which Institute of Standards of Cambodia or other sector requirements, tests, marks and Khmer instructions apply to this exact product?

Official starting points

Tax administration
General Department of Taxation
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
www.tax.gov.kh · Official source content retrieved

Customs administration
General Department of Customs and Excise
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.customs.gov.kh · Official source content retrieved

Business / services
Online Business Registration
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
registrationservices.gov.kh · Official source content retrieved

Product rules
KhmerSME government standards guide
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
www.khmersme.gov.kh · Official source content retrieved

Open the editable country worksheet and full source record

Define the work.

Complete one record for one product or service, one transaction model and an explicit effective date.

Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
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Indonesia

Business annex · English canonical worksheet

Shared written editions: id. Independent language, product/legal and tax/customs review remain separate.

Country context

Indonesian is a separate written edition from Malay. The official Constitution provides the national-language source.

OSS provides the business-licensing entry. BSN is an official standards route, whose endpoint timed out during this observation.

Questions for this transaction

1. Which KBLI activity, business actor and current OSS risk-based licensing process covers the actual operation?

2. Does the transaction involve goods, a remote digital service, local work or a mixed supply, and which DJP treatment follows?

3. Who is the importer, and which current import restriction, classification and agreement-origin rule applies?

4. Is an SNI or sector-specific conformity requirement mandatory for this product and configuration, and what Indonesian documentation is required?

Official starting points

Tax administration
Directorate General of Taxes
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
www.pajak.go.id · Official source content retrieved

Customs administration
Directorate General of Customs and Excise
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.beacukai.go.id · Official source content retrieved

Business / services
Online Single Submission (OSS)
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
oss.go.id · Official source content retrieved

Product rules
National Standardization Agency (BSN)
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
www.bsn.go.id · Official route identified; automated access limited

Open the editable country worksheet and full source record

Define the work.

Complete one record for one product or service, one transaction model and an explicit effective date.

Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
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Lao PDR

Business annex · English canonical worksheet

Shared written editions: lo. Independent language, product/legal and tax/customs review remain separate.

Country context

Lao is the written baseline supported by the official country profile and legal-publication route. The 2025 Constitution is listed by the public prosecutor; this release does not claim a substantive review of that Lao document.

Invest Laos distinguishes general business, controlled activities and concessions. Select the actual activity and current competent authority before using a procedure.

Questions for this transaction

1. Is the proposed activity general business, controlled business or a concession, and which registration/approval route applies now?

2. Which taxpayer, tax system, invoices and actual place of service require a local tax decision?

3. Which border crossing, transit country, customs procedure and proof of origin covers the movement?

4. Which Lao authoritative documents, local permits, standards and conformity evidence are required for the site and product?

Official starting points

Tax administration
Tax Department
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
tax.gov.la · Official route identified; automated access limited

Customs administration
Lao Customs
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.customs.gov.la · Official source content retrieved

Business / services
Invest Laos business guidance
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
investlaos.gov.la · Official source content retrieved

Product rules
MOIC Department of Standardization and Metrology
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
moic.gov.la · Official source content retrieved

Open the editable country worksheet and full source record

Define the work.

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Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
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Malaysia

Business annex · English canonical worksheet

Shared written editions: ms. Independent language, product/legal and tax/customs review remain separate.

Country context

Malay is the national written-language baseline; destination-specific administrative and document-language requirements remain separate.

HASiL and Royal Malaysian Customs are different entry points. Do not replace a specific sales/service-tax analysis with a generic VAT assumption.

Questions for this transaction

1. Which SSM legal form, sector permission and state/local operating approvals apply?

2. Which direct-tax and withholding questions go to HASiL, and which sales/service-tax or customs questions go to RMCD?

3. Which invoice and e-invoice requirements apply to this taxpayer, supply and effective date?

4. Does the destination or route involve a special territory, zone or state-specific requirement, and which Malay instructions, standards and import approvals are needed?

Official starting points

Tax administration
Inland Revenue Board (HASiL)
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
www.hasil.gov.my · Official source content retrieved

Customs administration
Royal Malaysian Customs Department
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.customs.gov.my · Official source content retrieved

Business / services
Companies Commission of Malaysia (SSM)
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
www.ssm.com.my · Official source content retrieved

Product rules
Department of Standards Malaysia
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
www.jsm.gov.my · Official source content retrieved

Open the editable country worksheet and full source record

Define the work.

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Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
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Myanmar

Business annex · English canonical worksheet

Shared written editions: my. Independent language, product/legal and tax/customs review remain separate.

Country context

Myanmar language is the written baseline in the official constitutional source. Use Unicode Burmese and preserve exact source/review versions.

MyCO is the selected company-registration route; DRI provides a standards and national-quality entry. Actual legal, payment and local-operation scope needs transaction-specific review.

Questions for this transaction

1. Which entity, beneficial owners, bank/payment route and jurisdiction-specific restrictions apply to this actual counterpart and transaction?

2. Which company, investment, sector and local work permissions cover the proposed operation?

3. Which current tax, customs, import/export permission and trade-pair agreement treatment applies on the execution date?

4. Which Myanmar-language documents, standards and locally competent verification can support this delivery at the actual site?

Official starting points

Tax administration
Internal Revenue Department
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
www.ird.gov.mm · Official source content retrieved

Customs administration
Myanmar Customs
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.customs.gov.mm · Official source content retrieved

Business / services
Myanmar Companies Online (MyCO)
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
www.myco.dica.gov.mm · Official source content retrieved

Product rules
Department of Research and Innovation
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
www.dri.gov.mm · Official source content retrieved

Open the editable country worksheet and full source record

Define the work.

Complete one record for one product or service, one transaction model and an explicit effective date.

Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
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Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
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Philippines

Business annex · English canonical worksheet

Shared written editions: fil, en. Independent language, product/legal and tax/customs review remain separate.

Country context

Filipino and English form the national written baseline. Regional languages have auxiliary official scope under Article XIV; regional and signed-language extensions remain separately recorded.

The business route is SEC eSPARC for company registration. Select a different competent route when the actual legal form or activity requires it.

Questions for this transaction

1. Is the operator a company, branch, sole proprietor or another form, and which SEC, DTI and local permits apply?

2. Which BIR registration, invoice and tax classification covers the local or remote supply?

3. Which importer, customs declaration, valuation and origin evidence covers the shipment?

4. Is the product covered by BPS mandatory certification or a separate regulator, and which Filipino, English or regional documents are required?

Official starting points

Tax administration
Bureau of Internal Revenue
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
www.bir.gov.ph · Official route identified; automated access limited

Customs administration
Bureau of Customs
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
customs.gov.ph · Official source content retrieved

Business / services
SEC eSPARC company registration
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
esparc.sec.gov.ph · Official route identified; automated access limited

Product rules
DTI Bureau of Philippine Standards
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
bps.dti.gov.ph · Official source content retrieved

Open the editable country worksheet and full source record

Define the work.

Complete one record for one product or service, one transaction model and an explicit effective date.

Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
Authorized acceptor / decision date	Accepted version / changes requested

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Singapore

Business annex · English canonical worksheet

Shared written editions: en, ms, zh-Hans, ta. Independent language, product/legal and tax/customs review remain separate.

Country context

The Constitution names English, Malay, Mandarin and Tamil as four official languages. zh-Hans is the publication choice for written Chinese; it is not an additional constitutional language.

ACRA registration, IRAS tax, Customs permits and product/sector obligations remain separate decisions. Enterprise Singapore is a quality-and-standards entry, not blanket permission for every product.

Questions for this transaction

1. Which ACRA entity and actual Singapore activity, personnel and premises are involved?

2. Which IRAS treatment applies to the supplier, buyer and goods/service type, including any overseas-supplier question?

3. Who is the declaring entity, and which import, export, transit or warehouse procedure applies?

4. Which mandatory sector/product approvals and audience-specific instructions are needed, and what role can existing test evidence validly play?

Official starting points

Tax administration
Inland Revenue Authority of Singapore
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
www.iras.gov.sg · Official source content retrieved

Customs administration
Singapore Customs
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.customs.gov.sg · Official source content retrieved

Business / services
Accounting and Corporate Regulatory Authority
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
www.acra.gov.sg · Official source content retrieved

Product rules
Enterprise Singapore Quality and Standards
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
www.enterprisesg.gov.sg · Official source content retrieved

Open the editable country worksheet and full source record

Define the work.

Complete one record for one product or service, one transaction model and an explicit effective date.

Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
Authorized acceptor / decision date	Accepted version / changes requested

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Thailand

Business annex · English canonical worksheet

Shared written editions: th. Independent language, product/legal and tax/customs review remain separate.

Country context

Thai is the written baseline in the government language profile. Required Thai labels, instructions and filings depend on the actual product and activity.

DBD and TISI endpoints exposed little extractable content; indexed official descriptions are retained as fallback observations.

Questions for this transaction

1. Which entity, activity and foreign-business licence or certificate route applies, and who may perform the local work?

2. Which Revenue Department treatment, withholding, invoicing and tax registration follows from the actual supply?

3. Which customs classification, valuation, importer and origin proof supports the intended goods movement?

4. Does the exact product fall under a compulsory TIS or another sector rule, and which testing, marking and Thai instructions are needed?

Official starting points

Tax administration
Revenue Department
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
www.rd.go.th · Official source content retrieved

Customs administration
Thai Customs
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.customs.go.th · Official source content retrieved

Business / services
Department of Business Development online services
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
www.dbd.go.th · Official route identified; automated access limited

Product rules
Thai Industrial Standards Institute
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
www.tisi.go.th · Official route identified; automated access limited

Open the editable country worksheet and full source record

Define the work.

Complete one record for one product or service, one transaction model and an explicit effective date.

Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
Authorized acceptor / decision date	Accepted version / changes requested

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Timor-Leste

Business annex · English canonical worksheet

Shared written editions: pt, tet. Independent language, product/legal and tax/customs review remain separate.

Country context

Timor-Leste is ASEAN member 11. Portuguese and Tetum are official-language editions; English and Indonesian are separately identified working languages.

ASEAN membership does not by itself establish access to AHKFTA, RCEP or a particular ATIGA preference. Hong Kong TID currently excludes Timor-Leste from AHKFTA/AHKIA coverage; RCEP lists fifteen other participants.

The product route is the MCI import guide, which identifies the Institute of Quality of Timor-Leste (IQTL). It is a starting guide rather than a product approval.

Questions for this transaction

1. Which SERVE registration, business authorisation, ATTL tax identity and current sector permission applies to this operator?

2. Which current tax, customs, import-licence and commodity-specific requirements apply to the delivery date?

3. Has the exact agreement and concession actually entered into force for this trade pair, tariff line and shipment? Obtain current accession/schedule evidence; do not infer it from ASEAN membership.

4. Which Portuguese or Tetum legally required documents, local review and IQTL or sector evidence supports this product and use?

Official starting points

Tax administration
Autoridade Tributaria Timor-Leste
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
attl.gov.tl · Official source content retrieved

Customs administration
Timor-Leste Customs Authority
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
customs.gov.tl · Official route identified; automated access limited

Business / services
SERVE entry in official Customs agency guide
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
customs.gov.tl · Official source content retrieved

Product rules
MCI Trade Information Portal: standards and import guide
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
www.tip.mci.gov.tl · Official source content retrieved

Open the editable country worksheet and full source record

Define the work.

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Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
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Viet Nam

Business annex · English canonical worksheet

Shared written editions: vi. Independent language, product/legal and tax/customs review remain separate.

Country context

Vietnamese is the national written-language baseline in Article 5 of the official constitutional text.

The current business-registration route was found at dangkykinhdoanh.gov.vn. Tax/customs/standards endpoints timed out; official ministry and indexed authority references remain available for maintenance.

Questions for this transaction

1. Which legal entity, investment conditions, business registration and local/provincial approvals cover the actual activity?

2. Which tax, foreign-contractor, withholding and invoice/reporting questions arise from this seller and supply?

3. Who imports the goods, and which tariff line, valuation, origin and product-specific clearance applies?

4. Which mandatory technical regulation or voluntary standard is relevant, and which Vietnamese instructions, labels and local professional review are required?

Official starting points

Tax administration
Tax Department
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
www.gdt.gov.vn · Official route identified; automated access limited

Customs administration
Viet Nam Customs
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.customs.gov.vn · Official route identified; automated access limited

Business / services
National Business Registration Portal
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
dangkykinhdoanh.gov.vn · Official source content retrieved

Product rules
National standards, metrology and quality portal
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
tcvn.gov.vn · Official route identified; automated access limited

Open the editable country worksheet and full source record

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Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
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