

RATE OF DUTY BEFORE 17 MAY 2023 & EFFECTIVE BY 17 MAY 2023



| Chapters/ Headings | Description of Goods | Before 17 May 2023 | | Effective 17 May 2023 | |
|-----------------------|---|--------------------|-------------------------------|-----------------------|---|
| | | Import | Excise | Import | Excise |
| 87.02 | Motor vehicles for the transport of ten or more persons, including the driver | 0% | 9.25% - 41.75% (CKD & CBU) | 0% | 15% (CKD & CBU) |
| 87.03 | Motor cars and other motor vehicles principally designed for the transport of persons (less than ten persons, including the driver) | 0% | 9.25% - 41.75% (CKD & CBU) | 0% | 15% (CKD) 10% - 45% (CBU) |
| 87.11 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, Completely Built Up (CBU) | 0% | 20% | 0% | 30% (501cc - 800cc) 35% (exceed 800cc) |
| 88 | Unmanned aircraft including parts | 0% | 10% 5% | 0% | 10% |
| 89.05 | Floating or submersible drilling or production platforms | 0% | 0% | 5% | 0% |
| 94 | Non-LED luminaires and lighting fittings and parts thereof | 5% | 0% | 15% | 0% |
| 95.06 | Snow-skis, water-sport and golf equipments | 0% | 0% | 5% | 0% |

AMENDMENTS TO THE CUSTOMS IMPORT AND EXCISE DUTIES

**EFFECTIVE
17 MAY 2023**

Royal Customs and Excise Department, Ministry of Finance and Economy

Jalan Menteri Besar, Berakas BB3910, Brunei Darussalam

Phone: +673-2382333, Fax: +673-2382666, E-mail: info@customs.gov.bn

tradingcrossborders.mofe.gov.bn

RATE OF DUTY BEFORE 17 MAY 2023 & EFFECTIVE BY 17 MAY 2023

| Chapters/ Headings | Description of Goods | Before 17 May 2023 | | Effective 17 May 2023 | |
|-------------------------|---|--------------------|--|-----------------------|--------------------|
| | | Import | Excise | Import | Excise |
| 22 | Sweetened or flavored beverages (ready to drink) | 0% | \$4/dal (high sugar content) 0% (low sugar content) | 0% | \$4/dal |
| 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | 0% | 5% 0% | 5% | 0% |
| 39 | Plastic's primary forms, plastic bags and disposable food containers | 0% | 3% | 0% | \$5.00/kg |
| 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) | 0% | 5% | 5% | 0% |
| 46.02 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | 0% | 0% | 5% | 0% |
| 57 | Carpets and other textile floor coverings | 0% | 5% | 5% | 0% |
| 63 | Textile articles (tarpaulins, awnings, sunblinds, tents, floor-cloths, dish-cloths, dusters and similar cleaning cloths) | 0% | 0% | 5% | 0% |
| 65 | Headgear and parts thereof | 0% | 10% 0% | 10% | 0% |
| 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin | 0% | 15% | 15% | 0% |
| 84.26 84.27 84.31 | Heavy machineries and parts thereof | 0% | 0% | 0% | 5% |
| 84.30 | Wellhead platforms and integrated production modules suitable for use in drilling operations | 0% | 5% | 5% | 0% |
| 84.81 | Taps, cocks, valves and similar appliances | 0% | 0% | 2.5% | 0% |
| 85.12 | Sound signalling equipment | 0% | 5% 0% | 0% | 5% |
| 85.23 | Discs, tapes and the like | 5% | 0% | 0% | 0% |
| 85.39 | Non-LED lamps and parts thereof | 0% | 5% | 0% | 15% |
| 85.49 | Electrical and electronic waste and scrap | 0% | 20% 5% 0% | 0% | 0% (Prohibited) |

KADAR DUTI SEBELUM 17 MEI 2023 & BERKUATKUASA PADA 17 MEI 2023



| Bab / Headings | Keterangan Barangan | Sebelum 17 Mei 2023 | | Bermula 17 Mei 2023 | |
|-------------------|---|---------------------|-------------------------------|---------------------|---|
| | | Import | Eksais | Import | Eksais |
| 87.02 | Kenderaan bermotor yang dapat membawa 10 orang atau lebih termasuk pemandunya | 0% | 9.25% - 41.75% (CKD & CBU) | 0% | 15% (CKD & CBU) |
| 87.03 | Kereta dan kenderaan bermotor lainnya yang membawa kurang daripada 10 orang termasuk pemandunya | 0% | 9.25% - 41.75% (CKD & CBU) | 0% | 15% (CKD) 10% - 45% (CBU) |
| 87.11 | Motosikal berkuasa tinggi, <i>Completely Built Up (CBU)</i> | 0% | 20% | 0% | 30% (501cc - 800cc) 35% (melebihi 800cc) |
| 88 | Pesawat tanpa pemandu (termasuk alat ganti) | 0% | 10% 5% | 0% | 10% |
| 89.05 | Pelantar terapung bagi keperluan eksplorasi minyak dan gas | 0% | 0% | 5% | 0% |
| 94 | Set lengkap pencahayaan yang direka bukan untuk LED | 5% | 0% | 15% | 0% |
| 95.06 | Peralatan ski ais, sukan air dan golf | 0% | 0% | 5% | 0% |

**PINDAAN KE ATAS DUTI
IMPORT KASTAM DAN
EKSAIS**

**BERKUATKUASA
17 MEI 2023**

Jabatan Kastam dan Eksais Diraja, Kementerian Kewangan dan Ekonomi
Jalan Menteri Besar, Berakas BB3910, Negara Brunei Darussalam
Telefon: +673-2382333, Faks: +673-2382666, E-mel: info@customs.gov.bn

tradingcrossborders.mofe.gov.bn

KADAR DUTI SEBELUM 17 MEI 2023 & BERKUATKUASA PADA 17 MEI 2023

| Bab / Headings | | Keterangan Barangan | Sebelum 17 Mei 2023 | | Bermula 17 Mei 2023 | |
|-------------------------|--|--|---------------------|---|---------------------|-----------------|
| | | | Import | Eksais | Import | Eksais |
| 22 | | Minuman manis dan berperisa (sedia untuk diminum) | 0% | \$4/dal (tinggi gula) 0% (rendah gula) | 0% | \$4/dal |
| 33 | | Minyak pati dan resinoid; minyak wangi, kosmetik atau produk-produk yang digunakan bagi wangian badan seperti deodoran | 0% | 5% 0% | 5% | 0% |
| 39 | | Bahan mentah plastik, beg plastik dan bekas makanan plastik pakai buang | 0% | 3% | 0% | \$5.00/kg |
| 42 | | Barangan yang diperbuat daripada kulit; beg | 0% | 5% | 5% | 0% |
| 46.02 | | Barangan termasuk bakul dan rotan yang diperbuat dari bahan anyaman | 0% | 0% | 5% | 0% |
| 57 | | Karpet dan seumpamanya | 0% | 5% | 5% | 0% |
| 63 | | Barangan tekstil (<i>tarpaulins, awnings</i> , pelindung matahari, khemah, kain pembersih habuk dan seumpamanya) | 0% | 0% | 5% | 0% |
| 65 | | Barangan topi, songkok dan anak tudung | 0% | 10% 0% | 10% | 0% |
| 71 | | Mutiara, berlian, batu dan logam berharga termasuk barangan kemas; syiling | 0% | 15% | 15% | 0% |
| 84.26 84.27 84.31 | | Jentera berat termasuk alat ganti | 0% | 0% | 0% | 5% |
| 84.30 | | Pelantar kekal bagi keperluan eksplorasi minyak dan gas | 0% | 5% | 5% | 0% |
| 84.81 | | Paip, injap dan peralatan serupa | 0% | 0% | 2.5% | 0% |
| 85.12 | | Peralatan isyarat bunyi | 0% | 5% 0% | 0% | 5% |
| 85.23 | | Cakera padat, pita dan seumpamanya | 5% | 0% | 0% | 0% |
| 85.39 | | Mentol lampu bukan LED termasuk alat ganti | 0% | 5% | 0% | 15% |
| 85.49 | | Sisa dan bahan buangan elektrik dan elektronik | 0% | 20% 5% 0% | 0% | 0% (Ditegah) |