



INFORMATION ON CUSTOMS IMPORT AND EXCISE DUTIES

NO	ITEMS COMMONLY BROUGHT IN TO BRUNEI DARUSSALAM	DUTY RATE		ISSUANCE PERMIT	CODING
		IMPORT	EXCISE		
1	AUTO PARTS / MPV PARTS	Nil	5%		8708
2	AGRICULTURAL PARTS (TRACTORS)	Nil	5%		8708
3	AIRCONDITION / CAR AIR CONDITION	Nil	5%		8415
4	AIR FLOW METER FOR MEASURING / LEVEL GAUGES	Nil	2.5%		9026
5	BLANKET / TOWEL / TRAVELLING RUGS	5%			6301
6	BOOKS / NEWSPAPER	Nil		ISD	49
7	BATTERY	Nil	5%		8506
8	BATTERY FOR NOTEBOOK / LAPTOP	Nil			8507.6
9	BULB	Nil	5%		8539
10	BICYCLE HELMET	Nil			6506
11	BALL	Nil			9506
12	BREAST PUMP (HAND PUMP)	Nil			8413.20
13	BREAST PUMP(ELECTRICAL)	Nil	.5%		8413.81
14	BILLIARD, SNOOKER, CUE, PARTS	Nil	20%		9504.20
15	CAR ALARM (CAR KEY REMOTE)	Nil	5%		8531
16	COMPUTER / LAPTOP	Nil		AITI	8471
17	COMPUTER CABLES (FOR AUTOMATIC DATA PROCESSING MACHINE)	Nil	5%		8544
18	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA	Nil	3%	MOH	1806
19	CIGARETTE LIGHTERS	Nil	10%		9613
20	CLOCKS AND WATCHES AND PARTS THEREOF	Nil	10%		91
21	CALCULATOR / CASH REGISTER	Nil			8470
22	CARPETS / OTHER TEXTILES FLOOR COVERING	Nil	5%		5701-5705
23	CAMERA (INSTANT)	Nil	5%		9006
24	CAMERA AND PARTS	Nil	5%		9007
25	CAMERA LENS AND FILTERS	Nil	5%		9002
26	COSMETICS / SHAMPOO/ HAIR CONDITIONER/ BATH SALT ETC	Nil	5%	PHARMACY	3303-3307
27	DENTAL EQUIPMENT AND INSTRUMENT	Nil	2.5%		9018
28	DECORATIONS FOR CHRISTMAS AND PARTY	10%			9505
29	DARTS AND ACCESSORIES	Nil	10%		9504
30	DIGITAL CAMERA	Nil	10%		8525
31	DIGITAL BOOKS / DICTIONARY	Nil	5%		8543
32	DIGITAL BALANCING	Nil	5%		8423
33	DVD	5%		RBPF	8523
34	DECORATIVE HAIR PINS	Nil	10%		9615
35	ELECTRICAL APPARATUS	Nil	5%		8535-8536
36	ELECTRICAL GOODS (DOMESTIC APPLIANCES)	Nil	5%		8509
37	ELECTRONIC THERAPY	Nil	2.5%		9019
38	ELECTRIC MEDICAL EQUIPMENT	Nil	2.5%		9018
39	EXCAVATOR	Nil	5%		8429
40	FOOTWEAR / SHOES AND PARTS / CYCLING SHOES	5%			6401-6406
41	FESTIVE / CARNIVAL ENTERTAINMENT ASTICLES TRICKS AND JOKES	10%			9505
42	FURSKIN CLOTHING / GARMENTS / BAGS AND HANDBAGS (WITH FUR)	Nil	5%		4303-4304
43	FISHING EQUIPMENT	Nil			9507
44	FURNITURE AND PARTS	5%			9403
45	FIRECRACKERS	Nil	30%	RBPF	3604
46	FLOOR COVERING AND MAT / MATTING OF VEGETABLE MATERIAL	Nil	10%		4601
47	GOLF CLUB / BALL ETC	Nil			9506
48	GLASSES FOR CLOCKS AND WATCHES	Nil	10%		7015
49	HEARING AIDS, EXCLUDING PARTS AND ACCESSORIES	Nil	2.5%		9021.40
50	HANDTOOLS (DRILLS / SAWS / CHAINSAWS)	Nil			8467
51	HAIR OIL / HAIR LACQUERS / OTHER HAIR PREPARATORS / HAIR DYE	Nil	5%	PHARMACY	3305
52	HEADGEARS / HELMET / CAPS ETC	Nil	10%		6501
53	INDUSTRIAL MACHINERY (NOT ELECTRICALLY OPERATED)	Nil	2.5%		84



INFORMATION ON CUSTOMS IMPORT AND EXCISE DUTIES

NO	ITEMS COMMONLY BROUGHT IN TO BRUNEI DARUSSALAM	DUTY RATE		ISSUANCE PERMIT	CODING
		IMPORT	EXCISE		
54	INNER SCARVES (ANAK TUDONG / SERUKOP)	Nil	10%		6501-6507
55	JEWELLERY / IMMITATION JEWELLERY / STUDS / CUFF LINK/ BROOCH	Nil	15%		71
56	LEATHER / COMPOSITION LEATHER APPAREL AND CLOTHING ACCES	Nil	5%		4203
57	MACHINES AND APPLIANCE FOR TESTING	Nil	2.5%		9024
58	MATTRESS SUPPORT / ARTICLES OF BEDDING	5%			9404
59	MAGNET PERMANENT OR ELETRONIC	5%			8505
60	MUSICAL INSTRUMENT AND PARTS	10%			92
61	MONOSODIUM GLUTAMATE (MSG)	Nil	30%	MOH	2922.42
62	MECHANO THERAPY APPLIANCES NOT ELECTRICALLY OPERATED	Nil	2.5%		9019
63	MOBILE PHONES	Nil	10%	AITI	8517.12
64	MODEMS / ROUTER	Nil	5%	AITI	8517.62
65	MOTORCYCLE PARTS AND ACCESSORIES	Nil	5%		8714
66	OTHER CABLES (SPAREPARTS)	Nil	5%		8544
67	PRAYER MAT (CARPET)	Nil	5%	MORA	57
68	PLAYING CARDS / GAMBLING EQUIPMENT	Nil	20%		9504
69	PLASTIC PRODUCTS AND RAW MATERIALS	Nil	3%		39
70	PUZZLES / JIGSAWS ETC	5%			9503
71	PERFUME AND TOILETS WATER	Nil	5%	PHARMACY	3303
72	PRECIOUS OR SEMI PRECIOUS STONES	Nil	15%		71
73	RADIO REMOTE CONTROL	Nil	5%	AITI	8526.92
74	REMOTE CONTROL FREQUENCY TV, RADIO INFRARED	Nil	5%	AITI	8543.70
75	RUBBER PRODUCTS	Nil	5%		40
76	SMOKING PIPES	Nil	100%	MOH	9614
77	SEWING MACHINES HOUSEHOLD	Nil	5%		8452.10
78	SEWING MACHINES INDUSTRY AND PARTS	Nil	2.5%		8452
79	SOAPS	5%		PHARMACY	3401
80	SOLDERING IRON AND PARTS	Nil	2.5%		8515
81	SPEEDOMETER FOR VEHICLES	Nil			9029
82	SECURITY SYSTEM AND ALARMS	Nil	5%		8531
83	SHOE LACES (TALI KASUT) / LEATHER	Nil	5%		4205
84	SUGAR SWEETENED BEVERAGES (DRINKS WITH HIGH SUGAR CONTENT MORE THAN (6g,7g,8g / 100ML)	Nil	\$4/dal	MOH	2202
85	TOOTHBRUSH (BATTERY OPERATED)	Nil	5%		8509
86	TABLES DESIGN FOR GAMES	Nil	20%		9504
87	TABLE TENNIS AND EQUIPMENT	5%			9506.40
88	UMBRELLA, WALKING STICKS	Nil			66
89	USED PERSONAL EFFECT	Nil			9802
90	VAPE [E-CIGARETTE]	Nil	100%	MOH	8543.70
91	VIDEO GAMES AND PARTS	Nil	20%		9504
92	VULCANISED RUBBER FLOOR COVERING AND MATS	Nil	5%		4016
93	VCD / DVD / BLUERAYS ETC	5%		RBPF	8523
94	WASHING PREPARATION BLEACHING OR CLEANSING	5%			3402
95	WORN CLOTHING / RAGS (KAIN LAP) / CLEANING CLOTH	5%			6307-6310

Note: ISD - Internal Security Department (2223225) , AITI - Authority for Info-communications Technology Industry (2323232), RBPF - Royal Brunei Police Force (2459500), MORA - Ministry of Religious Affairs (2382525), Pharmacy (2393301), MOH - Ministry