



## **MINISTRY OF FINANCE AND ECONOMY**

### **PRESS RELEASE**

#### **AMENDMENTS TO THE CUSTOMS IMPORT AND EXCISE DUTIES EFFECTIVE 17 MAY 2023**

The Ministry of Finance and Economy has announced that with the consent of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam, the amendments to the Customs Import and Excise Duties will be implemented effective 17 May 2023.

1. The objectives of the amendments to the customs import and excise duties among other things are; to streamline the duty structure for goods in this country with the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 and to enhance the competitiveness of business and investment climate in the country as well as to fulfill certain commitments under the Free Trade Agreements (FTAs) with several countries either on a bilateral or multi-lateral basis. The restructuring of the import and excise duties also focuses on specific products with the purpose of meeting certain objectives, such as; control the use of certain products in order to improve the health and well-being of citizens and residents of this country; energy saving and reduce carbon footprint in Brunei Darussalam; and at the same time to help in the reduction of prices of some consumer goods.
2. Further information about the amendments to the duty rates can be obtained from [www.bdnsw.mofe.gov.bn](http://www.bdnsw.mofe.gov.bn) or [www.tradingacrossborders.mofe.gov.bn](http://www.tradingacrossborders.mofe.gov.bn).
3. The list of goods included in the amendments is as follows:

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
24	E-cigarette/vape liquid, juice or gel	0%	100%	0%	\$3.00/ml
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%
85.43	Electronic cigarette or vape device including parts	Nil	100% (8543.70.90) 5%	Nil	100% (8543.40.00) 5%
85.49	Electrical and electronic waste and scrap	0%	20% 5% 0%	0%	0% (Prohibited)
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, <i>Completely Built Up</i> (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%

For any further inquiries, public may contact Customers Service Counter at the Royal Customs and Excise Department of Brunei Darussalam at 2382361 (during Office Hours) or e-mail to [info@customs.gov.bn](mailto:info@customs.gov.bn).

Ministry of Finance and Economy  
Negara Brunei Darussalam

Date: 24 Syawal 1444  
15 May 2023