

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, <i>Completely Built Up (CBU)</i>	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,
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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)

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**

Royal Customs and Excise Department, Ministry of Finance and Economy, Jalan Menteri Besar, Berakas BB3910,
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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) Nil (rendah gula)	0%	\$4/dal
24	Jus/cecair/gel e-rokok dan vape	0%	100%	0%	\$3.00/ml
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, pelindung matahari, khemah, kain pembersih habuk dan seumpamanya</i>)	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 <i>bagi keperluan eksplorasi minyak dan gas</i>	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%
85.43	Peranti e-rokok dan vape (termasuk alat ganti)	Nil	100% (8543.70.90) 5%	Nil	100% (8543.40.00) 5%
85.49	Sisa dan bahan buangan elektrik dan elektronik	0%	20% 5% 0%	0%	0% (Ditegah)