



**JABATAN KASTAM DAN EKS AIS DRAJA**  
ROYAL CUSTOMS AND EXCISE DEPARTMENT  
**KEMENTERIAN KEWANGAN DAN EKONOMI**  
MINISTRY OF FINANCE AND ECONOMY  
BRUNEI DARUSSALAM

**NOTIS KASTAM**  
CUSTOMS NOTICE

Berdasarkan Perintah Kastam 2006 dan Perintah Eksais 2006  
In accordance to Customs Order 2006 and Excise Order 2006

**SEMUA BARANG-BARANG BERCUKAI DAN TIDAK BERCUKAI HENDAKLAH DIISYTIHARKAN SEMASA KETIBAAN**  
ALL IMPORTED DUTIABLE AND NON-DUTIABLE GOODS MUST BE DECLARED UPON ARRIVAL

JENIS BARANG TYPES OF GOODS	KADAR CUKAI DUTY RATE	JENIS BARANG TYPES OF GOODS	KADAR CUKAI DUTY RATE
MESIN-MESIN INDUSTRI TERMASUK ALAT GANTI & AKSESORI INDUSTRIAL MACHINERY INCLUDING PARTS AND ACCESSORIES	2.5%	PAKAIAN DIPERBUAT DARIPADA BULU BINATANG CLOTHING MADE OF FURSKIN	5%
COKLAT / PRODUK KOKO CHOCOLATE / COCOA PRODUCT	3%	PERABOT FURNITURE	5%
MAKANAN MANIS SUGAR CONFECTIONERY	3%	PRODUK GETAH RUBBER PRODUCT	5%
PRODUK PLASTIC PLASTIC PRODUCT	3%	PRODUK KOSMETIK / SYAMPU RAMBUT / PERAPI RAMBUT COSMETIC PRODUCT / HAIR SHAMPOO / HAIR CONDITIONER	5%
ALAS KAKI (KASUT, SELIPAR, SANDAL) FOOTWEAR (SHOE, SLIPPER, SANDAL)	5%	SABUN MANDI BATH SOAP	5%
ALAT-ALAT GANTI & AKSESORI KENDERAAN VEHICLE PARTS & ACCESSORIES	5%	TAYAR BARU NEW TYRE	5%
ALAT PENGHAWA DINGIN TERMASUK ALAT GANTI AIRCONDITIONER INCLUDING PARTS	5%	JAM DINDING & JAM TANGAN TERMASUK ALAT GANTI CLOCKS & WATCH INCLUDING PARTS	10%
BARANG-BARANG ELEKTRIK KEGUNAAN DOMESTIK ELECTRICAL GOODS FOR DOMESTIC APPLIANCE	5%	PERALATAN MUZIK MUSIC INSTRUMENT	10%
BARANG-BARANG DIPERBUAT DARIPADA KULIT BINATANG GOODS MADE OF LEATHER	5%	PENUTUP KEPALA (TOPI, HELMET, SONGKOK) HEADGEAR (HAT, HELMET, SONGKOK)	10%
BATERI (SEMUA JENIS TERMASUK BATERI KENDERAAN) BATTERY (ALL TYPES INCLUDING CAR BATTERY)	5%	TELEFON BIMBIT MOBILE PHONE	10%
BUKU-BUKU DIGITAL / KAMUS DIGITAL DIGITAL BOOK / DIGITAL DICTIONARY	5%	BARANGAN KEMAS TULIN ATAU TIRUAN ORIGINAL OR IMMITATION JEWELLERY	15%
CAKERA PADAT & CAKERA VIDEO DIGITAL COMPACT DISC & DIGITAL VIDEO DISC	5%	BATU-BATU BERNILAI PRECIOUS STONE	15%
PERALATAN ELEKTRIK (MENTOL, SUIS, PENJANA, BALAST, KABEL) ELECTRICAL APPARATUS (BULB, SWITCH, GENERATOR, BALLAST, CABLE)	5%	BESI BERNILAI (PERAK, EMAS) PRECIOUS METAL (SILVER, GOLD)	15%
KAMERA POLAROID POLAROID CAMERA	5%	TAYAR TERPAKAI USED TYRE	15%
LENSA & PENAPIS KAMERA CAMERA LENS & CAMERA FILTER	5%	KONSOL PERMAINAN VIDEO DIGITAL DIGITAL VIDEO GAMES CONSOLE	20%
MESIN JAHIT SEWING MACHINE	5%	MEJA DIPERBUAT KHAS UNTUK PERMAINAN (BILLIARD) TABLE DESIGN FOR GAMES (BILLIARD)	20%
MINYAK WANGI PERFUME	5%	MONOSODIUM GLUTAMATE (MSG) MONOSODIUM GLUTAMATE (MSG)	30%
MODEM & ROUTER MODEM & ROUTER	5%	MINUMAN MANIS MENGANDUNGI MELEBIHI 6g/100ml GULA SUGAR BEVERAGES CONTAIN MORE THAN 6g/ml SUGAR	\$4.00/dal

Membuat pengisytiharan yang salah dan tidak betul dalam apa jua cara adalah menjadi kesalahan dan boleh dikenakan denda kompaun tidak melebihi \$5,000. Jika melebihi jumlah kompaun dan sabit kesalahan, denda sejumlah cukai yang sepatutnya dibayar atau denda tidak melebihi \$40,000 (mana mana yang lebih tinggi), penjara tidak melebihi satu tahun atau kedua-duanya, sepertimana yang diperuntukkan di dalam Perintah Kastam 2006 dan Perintah Eksais 2006

Making an untrue or incorrect declaration is a compoundable offence of not exceeding \$5,000. If exceeding the compound amount, the person liable on conviction to a fine equivalent of the amount customs duty payable or fine not exceeding \$40,000 (whichever is the greater), imprisonment for a term not exceeding one year or both as specified in Customs Order 2006 and Excise Order 2006

Untuk keterangan lanjut, sila layari [www.tradingacrossborders.mofe.gov.bn](http://www.tradingacrossborders.mofe.gov.bn) atau e-mel kepada [info@customs.gov.bn](mailto:info@customs.gov.bn)  
For more information, please visit [www.tradingacrossborders.mofe.gov.bn](http://www.tradingacrossborders.mofe.gov.bn) or email to [info@customs.gov.bn](mailto:info@customs.gov.bn)

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