



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		ATI	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

