

Bil. S 24

PERINTAH KASTAM, 2006  
(S 39/2006)

PERINTAH DUTI IMPORT KASTAM (PINDAAN), 2017

SUSUNAN PERENGGAN-PERENGGAN

Perenggan

1. Gelaran dan permulaan kuat kuasa
  2. Pindaan Jadual Pertama kepada S 45/2007
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PERINTAH KASTAM, 2006  
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PERINTAH DUTI IMPORT KASTAM (PINDAAN), 2017

Pada menjalankan kuasa yang diberikan oleh bab 9(1) dari Perintah Kastam, 2006, maka Menteri Kewangan, dengan titah perkenan Kebawah Duli Yang Maha Mulia Paduka Seri Baginda Sultan dan Yang Di-Pertuan, dengan ini membuat Perintah yang berikut —

**Gelaran dan permulaan kuat kuasa**

1. Perintah ini boleh digelar sebagai Perintah Duti Import Kastam (Pindaan), 2017 dan hendaklah dianggap telah mula berjalan kuat kuasanya pada 1hb April 2012.

**Pindaan Jadual Pertama kepada S 45/2007**

2. Jadual Pertama kepada Perintah Duti Import Kastam, 2007, dalam Perintah ini disebut sebagai Perintah utama, adalah dipinda —

(a) dengan memansuhkan Penggal 84 dan menggantikannya dengan Penggal yang baru —

“Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes

1. This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals [Chapters 74 to 76 or 78 to 81];
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
- (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52);  
or  
(b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or  
(b) Water-jet cutting machines (heading 84.56).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and
- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
  - (i) It is of a kind solely or principally used in an automatic data processing system;
  - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
  - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:
  - (i) Printers, copying machines, facsimile machines, whether or not combined;
  - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
  - (iii) Loudspeakers and microphones;
  - (iv) Television cameras, digital cameras and video camera recorders;
  - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9. (A) Notes 8(a) and 8(b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus sole or principally of a kind used for:

- (i) the manufacture or repair of masks and reticles;
- (ii) assembling semiconductor devices or electronic integrated circuits;
- (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays;

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

#### Subheading Notes

1. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
	8401.10.00.00	- Nuclear reactors	kg	Nil
	8401.20.00.00	- Machinery and apparatus for isotopic separation, and parts thereof	kg	Nil
	8401.30.00.00	- Fuel elements (cartridges), non-irradiated	kg	Nil
84.02	8401.40.00.00	- Parts of nuclear reactors	kg	Nil
		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.		
	8402.11	- Steam or other vapour generating boilers: -- Watertube boilers with a steam production exceeding 45 t per hour:		
	8402.11.10.00	--- Electrically operated	kg	5%
	8402.11.20.00	--- Not electrically operated	kg	Nil
	8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour: --- Electrically operated:		
	8402.12.11.00	---- Boilers with a steam production exceeding 15 t per hour	kg	5%
	8402.12.19.00	---- Other	kg	5%
		--- Not electrically operated:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8402.12.21.00	---- Boilers with a steam production exceeding 15 t per hour	kg	Nil
	8402.12.29.00	---- Other	kg	Nil
	8402.19	-- Other vapour generating boilers, including hybrid boilers:		
		--- Electrically operated:		
	8402.19.11.00	---- Boilers with a steam production exceeding 15 t per hour	kg	5%
	8402.19.19.00	---- Other	kg	5%
		--- Not electrically operated:		
	8402.19.21.00	---- Boilers with a steam production exceeding 15 t per hour	kg	Nil
	8402.19.29.00	---- Other	kg	Nil
	8402.20	- Super-heated water boilers:		
	8402.20.10.00	-- Electrically operated	kg	5%
	8402.20.20.00	-- Not electrically operated	kg	Nil
	8402.90	- Parts:		
	8402.90.10.00	-- Boiler bodies or shells	kg	Nil
	8402.90.90.00	-- Other	kg	Nil
84.03		Central heating boilers other than those of heading 84.02.		
	8403.10.00.00	- Boilers	u	Nil
	8403.90	- Parts:		
	8403.90.10.00	-- Boiler bodies or shells	kg	Nil
	8403.90.90.00	-- Other	kg	Nil
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.		
	8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:		
	8404.10.10.00	-- For use with boilers of heading 84.02	kg	Nil
	8404.10.20.00	-- For use with boilers of heading 84.03	kg	Nil
	8404.20.00.00	- Condensers for steam or other vapour power units	kg	Nil
	8404.90	- Parts:		
		-- Of goods of subheading 8404.10.10:		
	8404.90.11.00	--- Boiler bodies or shells	kg	Nil
	8404.90.19.00	--- Other	kg	Nil
		-- Of goods of subheading 8404.10.20:		
	8404.90.21.00	--- Boiler bodies or shells	kg	Nil



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8404.90.29.00	- - - Other	kg	Nil
	8404.90.90.00	- - Other	kg	Nil
84.05		<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.</b>		
	8405.10.00.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	Nil
	8405.90.00.00	- Parts	kg	Nil
84.06		<b>Steam turbines and other vapour turbines.</b>		
	8406.10.00.00	- Turbines for marine propulsion - Other turbines:	u	Nil
	8406.81.00.00	- - Of an output exceeding 40 MW	u	Nil
	8406.82.00.00	- - Of an output not exceeding 40 MW	u	Nil
	8406.90.00.00	- Parts	kg	Nil
84.07		<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>		
	8407.10.00.00	- Aircraft engines - Marine propulsion engines:	u	Nil
	8407.21	- - Outboard motors:		
	8407.21.10.00	- - - Of a power not exceeding 22.38 kW (30 hp)	u	Nil
	8407.21.90.00	- - - Other	u	Nil
	8407.29	- - Other:		
	8407.29.20.00	- - - Of a power not exceeding 22.38 kW (30 hp)	u	Nil
	8407.29.90.00	- - - Other	u	Nil
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
	8407.31.00.00	- - Of a cylinder capacity not exceeding 50 cc	u	20%
	8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
		- - - Exceeding 50 cc but not exceeding 110 cc:		
	8407.32.11.00	- - - - For vehicles of heading 87.01	u	20%
	8407.32.12.00	- - - - For vehicles of heading 87.11	u	20%
	8407.32.19.00	- - - - Other	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- Exceeding 110 cc but not exceeding 250 cc:		
	8407.32.21.00	---- For vehicles of heading 87.01	u	20%
	8407.32.22.00	---- For vehicles of heading 87.11	u	20%
	8407.32.29.00	---- Other	u	20%
	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:		
	8407.33.10.00	--- For vehicles of heading 87.01	u	20%
	8407.33.20.00	--- For vehicles of heading 87.11	u	20%
	8407.33.90.00	--- Other	u	20%
	8407.34	-- Of a cylinder capacity exceeding 1,000 cc:		
		--- Fully assembled:		
	8407.34.40.00	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	20%
	8407.34.50.00	---- For other vehicles of heading 87.01	u	20%
	8407.34.60.00	---- For vehicles of heading 87.11	u	20%
		---- Other:		
	8407.34.71.00	----- Of a cylinder capacity not exceeding 2,000 cc	u	20%
	8407.34.72.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	20%
	8407.34.73.00	----- Of a cylinder capacity exceeding 3,000 cc	u	20%
		--- Other:		
	8407.34.91.00	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	20%
	8407.34.92.00	---- For other vehicles of heading 87.01	u	20%
	8407.34.93.00	---- For vehicles of heading 87.11	u	20%
		---- Other:		
	8407.34.94.00	----- Of a cylinder capacity not exceeding 2,000 cc	u	20%
	8407.34.95.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	20%
	8407.34.99.00	----- Of a cylinder capacity exceeding 3,000 cc	u	20%
	8407.90	- Other engines:		
	8407.90.10.00	-- Of a power not exceeding 18.65 kW	u	20%
	8407.90.20.00	-- Of a power exceeding 18.65 kW but not exceeding 22.38 kW	u	20%
	8407.90.90.00	-- Other	u	20%
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8408.10	- Marine propulsion engines:		
	8408.10.10.00	-- Of a power not exceeding 22.38 kW	u	Nil
	8408.10.20.00	-- Of a power exceeding 22.38 kW but not exceeding 100 kW	u	Nil
	8408.10.90.00	-- Other	u	Nil
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:		
		-- Fully assembled:		
	8408.20.10.00	--- For vehicles of subheading 8701.10	u	20%
		--- Other:		
	8408.20.21.00	---- Of a cylinder capacity not exceeding 2,000 cc	u	20%
	8408.20.22.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	u	20%
	8408.20.23.00	---- Of a cylinder capacity exceeding 3,500 cc	u	20%
		-- Other:		
	8408.20.93.00	--- For vehicles of subheading 8701.10	u	Nil
		--- Other:		
	8408.20.94.00	---- Of a cylinder capacity not exceeding 2,000 cc	u	Nil
	8408.20.95.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	u	20%
	8408.20.96.00	---- Of a cylinder capacity exceeding 3,500 cc	u	20%
	8408.90	- Other engines:		
	8408.90.10.00	-- Of a power not exceeding 18.65 kW	u	20%
	8408.90.50.00	-- Of a power exceeding 100 kW	u	20%
		-- Other:		
	8408.90.91.00	--- For machinery of heading 84.29 or 84.30	u	15%
	8408.90.99.00	--- Other	u	Nil
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.		
	8409.10.00.00	- For aircraft engines	kg	Nil
		- Other:		
	8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
		--- For machinery of heading 84.29 or 84.30:		
	8409.91.11.00	---- Carburettors and parts thereof	kg	15%
	8409.91.12.00	---- Cylinder blocks	kg	15%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8409.91.13.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	15%
	8409.91.14.00	---- Other cylinder liners	kg	15%
	8409.91.15.00	---- Cylinder heads and head covers	kg	15%
	8409.91.16.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	15%
	8409.91.17.00	---- Other pistons	kg	15%
	8409.91.18.00	---- Piston rings and gudgeon pins	kg	15%
	8409.91.19.00	---- Other	kg	15%
		--- For vehicles of heading 87.01:		
	8409.91.21.00	---- Carburettors and parts thereof	kg	20%
	8409.91.22.00	---- Cylinder blocks	kg	20%
	8409.91.23.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	20%
	8409.91.24.00	---- Other cylinder liners	kg	20%
	8409.91.25.00	---- Cylinder heads and head covers	kg	20%
	8409.91.26.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	20%
	8409.91.27.00	---- Other pistons	kg	20%
	8409.91.28.00	---- Piston rings and gudgeon pins	kg	20%
	8409.91.29.00	---- Other	kg	20%
		--- For vehicles of heading 87.11:		
	8409.91.31.00	---- Carburettors and parts thereof	kg	20%
	8409.91.32.00	---- Cylinder blocks; crank cases	kg	20%
	8409.91.34.00	---- Cylinder liners	kg	20%
	8409.91.35.00	---- Cylinder heads and head covers	kg	20%
	8409.91.37.00	---- Pistons	kg	20%
	8409.91.38.00	---- Piston rings and gudgeon pins	kg	20%
	8409.91.39.00	---- Other	kg	20%
		--- For other vehicles of Chapter 87:		
	8409.91.41.00	---- Carburettors and parts thereof	kg	20%
	8409.91.42.00	---- Cylinder blocks; crank cases	kg	20%
	8409.91.43.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	20%
	8409.91.44.00	---- Other cylinder liners	kg	20%
	8409.91.45.00	---- Cylinder heads and head covers	kg	20%
	8409.91.46.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8409.91.47.00	---- Other pistons	kg	20%
	8409.91.48.00	---- Piston rings and gudgeon pins	kg	20%
	8409.91.49.00	---- Other	kg	20%
		--- For vessels of Chapter 89:		
		---- For marine propulsion engines of a power not exceeding 22.38 kW:		
	8409.91.51.00	----- Cylinder blocks; crank cases	kg	Nil
	8409.91.52.00	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.91.53.00	----- Other cylinder liners	kg	Nil
	8409.91.54.00	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.91.55.00	----- Other pistons	kg	Nil
	8409.91.59.00	----- Other	kg	Nil
		---- For marine propulsion engines of a power exceeding 22.38 kW:		
	8409.91.61.00	----- Cylinder blocks; crank cases	kg	Nil
	8409.91.62.00	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.91.63.00	----- Other cylinder liners	kg	Nil
	8409.91.64.00	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.91.65.00	----- Other pistons	kg	Nil
	8409.91.69.00	----- Other	kg	Nil
		--- For other engines:		
	8409.91.71.00	---- Carburettors and parts thereof	kg	Nil
	8409.91.72.00	---- Cylinder blocks	kg	Nil
	8409.91.73.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.91.74.00	---- Other cylinder liners	kg	Nil
	8409.91.75.00	---- Cylinder heads and head covers	kg	Nil
	8409.91.76.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.91.77.00	---- Other pistons	kg	Nil
	8409.91.78.00	---- Piston rings and gudgeon pins	kg	Nil
	8409.91.79.00	---- Other	kg	Nil
	8409.99	-- Other:		
		--- For engines of machinery of heading 84.29 or 84.30:		
	8409.99.11.00	---- Carburettors and parts thereof	kg	15%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8409.99.12.00	---- Cylinder blocks	kg	15%
	8409.99.13.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	15%
	8409.99.14.00	---- Other cylinder liners	kg	15%
	8409.99.15.00	---- Cylinder heads and head covers	kg	15%
	8409.99.16.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	15%
	8409.99.17.00	---- Other pistons	kg	15%
	8409.99.18.00	---- Piston rings and gudgeon pins	kg	15%
	8409.99.19.00	---- Other	kg	15%
		--- For engines of vehicles of heading 87.01:		
	8409.99.21.00	---- Carburettors and parts thereof	kg	20%
	8409.99.22.00	---- Cylinder blocks	kg	20%
	8409.99.23.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	20%
	8409.99.24.00	---- Other cylinder liners	kg	20%
	8409.99.25.00	---- Cylinder heads and head covers	kg	20%
	8409.99.26.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	20%
	8409.99.27.00	---- Other pistons	kg	20%
	8409.99.28.00	---- Piston rings and gudgeon pins	kg	20%
	8409.99.29.00	---- Other	kg	20%
		--- For engines of vehicles of heading 87.11:		
	8409.99.31.00	---- Carburettors and parts thereof	kg	20%
	8409.99.32.00	---- Cylinder blocks; crank cases	kg	20%
	8409.99.33.00	---- Cylinder liners	kg	20%
	8409.99.34.00	---- Cylinder heads and head covers	kg	20%
	8409.99.35.00	---- Pistons	kg	20%
	8409.99.36.00	---- Piston rings and gudgeon pins	kg	20%
	8409.99.39.00	---- Other	kg	20%
		--- For engines of other vehicles of Chapter 87:		
	8409.99.41.00	---- Carburettors and parts thereof	kg	20%
	8409.99.42.00	---- Cylinder blocks; crank cases	kg	20%
	8409.99.43.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	20%
	8409.99.44.00	---- Other cylinder liners	kg	20%
	8409.99.45.00	---- Cylinder heads and head covers	kg	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8409.99.46.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	20%
	8409.99.47.00	---- Other pistons	kg	20%
	8409.99.48.00	---- Piston rings and gudgeon pins	kg	20%
	8409.99.49.00	---- Other	kg	20%
		--- For engines of vessels of Chapter 89:		
		---- For marine propulsion engines of a power not exceeding 22.38 kW:		
	8409.99.51.00	----- Cylinder blocks; crank cases	kg	Nil
	8409.99.52.00	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.99.53.00	----- Other cylinder liners	kg	Nil
	8409.99.54.00	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.99.55.00	----- Other pistons	kg	Nil
	8409.99.59.00	----- Other	kg	Nil
		---- For marine propulsion engines of a power exceeding 22.38 kW:		
	8409.99.61.00	----- Cylinder blocks; crank cases	kg	Nil
	8409.99.62.00	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.99.63.00	----- Other cylinder liners	kg	Nil
	8409.99.64.00	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.99.65.00	----- Other pistons	kg	Nil
	8409.99.69.00	----- Other	kg	Nil
		--- For other engines:		
	8409.99.71.00	---- Carburettors and parts thereof	kg	Nil
	8409.99.72.00	---- Cylinder blocks	kg	Nil
	8409.99.73.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.99.74.00	---- Other cylinder liners	kg	Nil
	8409.99.75.00	---- Cylinder heads and head covers	kg	Nil
	8409.99.76.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil
	8409.99.77.00	---- Other pistons	kg	Nil
	8409.99.78.00	---- Piston rings and gudgeon pins	kg	Nil
	8409.99.79.00	---- Other	kg	Nil
84.10		Hydraulic turbines, water wheels, and regulators therefor.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.11	8410.11.00.00	- Hydraulic turbines and water wheels: -- Of a power not exceeding 1,000 kW	u	Nil
	8410.12.00.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	Nil
	8410.13.00.00	-- Of a power exceeding 10,000 kW	u	Nil
	8410.90.00.00	- Parts, including regulators	kg	Nil
		<b>Turbo-jets, turbo-propellers and other gas turbines.</b>		
		- Turbo-jets:		
	8411.11.00.00	-- Of a thrust not exceeding 25 kN	u	Nil
	8411.12.00.00	-- Of a thrust exceeding 25 kN	u	Nil
		- Turbo-propellers:		
	8411.21.00.00	-- Of a power not exceeding 1,100 kW	u	Nil
	8411.22.00.00	-- Of a power exceeding 1,100 kW	u	Nil
		- Other gas turbines:		
	8411.81.00.00	-- Of a power not exceeding 5,000 kW	u	Nil
	8411.82.00.00	-- Of a power exceeding 5,000 kW	u	Nil
	- Parts:			
8411.91.00.00	-- Of turbo-jets or turbo-propellers	kg	Nil	
8411.99.00.00	-- Other	kg	Nil	
84.12		<b>Other engines and motors.</b>		
	8412.10.00.00	- Reaction engines other than turbo-jets	u	Nil
		- Hydraulic power engines and motors:		
	8412.21.00.00	-- Linear acting (cylinders)	u	Nil
	8412.29.00.00	-- Other	u	Nil
		- Pneumatic power engines and motors:		
	8412.31.00.00	-- Linear acting (cylinders)	u	Nil
	8412.39.00.00	-- Other	u	Nil
	8412.80.00.00	- Other	u	Nil
	8412.90	- Parts:		
	8412.90.10.00	-- Of engines of subheading 8412.10	kg	Nil
8412.90.90.00	-- Other	kg	Nil	
84.13		<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>		
		- Pumps fitted or designed to be fitted with a measuring device:		



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8413.11.00.00	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	5%
	8413.19.00.00	- - Other	u	5%
	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19:		
	8413.20.10.00	- - Water pumps	u	Nil
	8413.20.90.00	- - Other	u	Nil
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:		
		- - Reciprocating or rotary type:		
	8413.30.12.00	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	20%
	8413.30.19.00	- - - Other	u	Nil
		- - Centrifugal type:		
	8413.30.21.00	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	20%
	8413.30.29.00	- - - Other	u	Nil
		- - Other:		
	8413.30.92.00	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	20%
	8413.30.99.00	- - - Other	u	Nil
	8413.40.00.00	- Concrete pumps	u	Nil
	8413.50	- Other reciprocating positive displacement pumps:		
	8413.50.30.00	- - Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h	u	Nil
	8413.50.40.00	- - Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	Nil
	8413.50.90.00	- - Other	u	Nil
	8413.60	- Other rotary positive displacement pumps:		
	8413.60.30.00	- - Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h	u	Nil
	8413.60.40.00	- - Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	Nil
	8413.60.90.00	- - Other	u	Nil
	8413.70	- Other centrifugal pumps:		
		- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8413.70.11.00	--- With an inlet diameter not exceeding 200 mm	u	Nil
	8413.70.19.00	--- Other	u	Nil
		-- Submersible water pumps:		
	8413.70.31.00	--- With an inlet diameter not exceeding 200 mm	u	Nil
	8413.70.39.00	--- Other	u	Nil
		-- Other water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h:		
	8413.70.41.00	--- With inlet diameter not exceeding 200 mm	u	Nil
	8413.70.49.00	--- Other	u	Nil
		-- Other water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h:		
	8413.70.51.00	--- With an inlet diameter not exceeding 200 mm	u	Nil
	8413.70.59.00	--- Other	u	Nil
		-- Other:		
	8413.70.91.00	--- With an inlet diameter not exceeding 200 mm	u	Nil
	8413.70.99.00	--- Other	u	Nil
		- Other pumps; liquid elevators:		
	8413.81	-- Pumps:		
	8413.81.11.00	--- Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h	u	Nil
	8413.81.12.00	--- Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	Nil
	8413.81.19.00	--- Other	u	Nil
	8413.82.00.00	-- Liquid elevators	u	Nil
		- Parts:		
	8413.91	-- Of pumps:		
	8413.91.10.00	--- Of pumps of subheading 8413.20.10	kg	Nil
	8413.91.20.00	--- Of pumps of subheading 8413.20.90	kg	Nil
	8413.91.30.00	--- Of pumps of subheadings 8413.70.11 and 8413.70.19	kg	Nil
	8413.91.40.00	--- Of other centrifugal pumps	kg	Nil
	8413.91.90.00	--- Of other pumps	kg	Nil
	8413.92.00.00	-- Of liquid elevators	kg	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.		
	8414.10.00.00	- Vacuum pumps	u	5%
	8414.20	- Hand-or foot-operated air pumps:		
	8414.20.10.00	-- Bicycle pumps	u	Nil
	8414.20.90.00	-- Other	u	Nil
	8414.30	- Compressors of a kind used in refrigerating equipment:		
	8414.30.20.00	-- Of a kind used for automotive air conditioners	u	5%
	8414.30.30.00	-- Other, sealed units for air conditioning machines	u	5%
	8414.30.40.00	-- Other, with a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	u	5%
	8414.30.90.00	-- Other	u	5%
	8414.40.00.00	- Air compressors mounted on a wheeled chassis for towing	u	Nil
		- Fans:		
	8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W:		
	8414.51.10.00	--- Table fans and box fans	u	5%
		--- Other:		
	8414.51.91.00	---- With protective screen	u	5%
	8414.51.99.00	---- Other	u	5%
	8414.59	-- Other:		
		--- Of a capacity not exceeding 125 kW:		
	8414.59.20.00	---- Explosion-proof air fans, of a kind used in underground mining	u	5%
	8414.59.30.00	---- Blowers	u	5%
		---- Other:		
	8414.59.41.00	----- With protective screen	u	5%
	8414.59.49	----- Other		
	8414.59.49.10	----- For automatic data processing machines	u	Nil
	8414.59.49.90	----- Other	u	5%
		--- Other:		
	8414.59.50.00	---- Blowers	u	5%
		---- Other:		
	8414.59.91.00	----- With protective screen	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8414.59.99.00	----- Other	u	5%
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm: -- Fitted with filters:		
	8414.60.11.00	--- Laminar airflow cabinets	u	5%
	8414.60.19.00	--- Other -- Other:	u	5%
	8414.60.91.00	--- Suitable for industrial use	u	5%
	8414.60.99.00	--- Other	u	5%
	8414.80	- Other: -- Hoods having a maximum horizontal side exceeding 120 cm: --- Fitted with filters:		
	8414.80.13.00	---- Laminar airflow cabinets	u	5%
	8414.80.14.00	---- Other	u	5%
	8414.80.15.00	---- Not fitted with a filter, suitable for industrial use	u	5%
	8414.80.19.00	---- Not fitted with a filter, not suitable for industrial use	u	5%
	8414.80.30.00	-- Free piston generators for gas turbines -- Compressors other than those of subheading 8414.30 or 8414.40:	u	5%
	8414.80.41.00	--- Gas compression modules suitable for use in oil drilling operations	u	5%
	8414.80.49.00	--- Other	u	5%
	8414.80.50.00	-- Air pumps	u	5%
	8414.80.90.00	-- Other	u	5%
	8414.90	- Parts: -- Of pumps or compressors:		
	8414.90.13.00	--- Of goods of subheading 8414.10	kg	5%
	8414.90.14.00	--- Of goods of subheading 8414.20	kg	Nil
	8414.90.15.00	--- Of goods of subheading 8414.30	kg	5%
	8414.90.16.00	--- Of goods of subheading 8414.40	kg	Nil
	8414.90.19.00	--- Other -- Of fans:	kg	5%
	8414.90.21.00	--- Of a kind for fans suitable for use in goods of heading 84.15, 84.18, 85.09 or 85.16	kg	5%
	8414.90.29.00	--- Other -- Of hoods:	kg	5%
	8414.90.31.00	--- Of goods of subheading 8414.60	kg	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.15	8414.90.32.00	--- Of goods of subheading 8414.80	kg	5%
		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.		
	8415.10	- Window or wall types, self-contained or "split-system":		
	8415.10.10.00	-- Of an output not exceeding 26.38 kW	u	5%
	8415.10.90.00	-- Other	u	5%
	8415.20	- Of a kind used for persons, in motor vehicles:		
	8415.20.10.00	-- Of an output not exceeding 26.38 kW	u	5%
	8415.20.90.00	-- Other	u	5%
		- Other:		
	8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):		
		--- Of a kind used in aircraft:		
	8415.81.11.00	---- Of an output not exceeding 21.10 kW	u	5%
	8415.81.12.00	---- Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	5%
	8415.81.19.00	---- Other	u	5%
		--- Of a kind used in railway rolling stock:		
	8415.81.21.00	---- Of an output not exceeding 26.38 kW	u	5%
	8415.81.29.00	---- Other	u	5%
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20):		
	8415.81.31.00	---- Of an output not exceeding 26.38 kW	u	5%
	8415.81.39.00	---- Other	u	5%
		--- Other:		
	8415.81.91.00	---- Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	5%
		---- Other:		
8415.81.93.00	----- Of an output not exceeding 21.10 kW	u	5%	
8415.81.94.00	----- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%	
8415.81.99.00	----- Other	u	5%	
8415.82	-- Other, incorporating a refrigerating unit:			
	--- Of a kind used in aircraft:			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8415.82.11.00	---- Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	5%
	8415.82.19.00	---- Other	u	5%
		--- Of a kind used in railway rolling stock:		
	8415.82.21.00	---- Of an output not exceeding 26.38 kW	u	5%
	8415.82.29.00	---- Other	u	5%
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20):		
	8415.82.31.00	---- Of an output not exceeding 26.38 kW	u	5%
	8415.82.39.00	---- Other	u	5%
		--- Other:		
	8415.82.91.00	---- Of an output not exceeding 26.38 kW	u	5%
	8415.82.99.00	---- Other	u	5%
	8415.83	-- Not incorporating a refrigerating unit:		
		--- Of a kind used in aircraft:		
	8415.83.11.00	---- Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	5%
	8415.83.19.00	---- Other	u	5%
		--- Of a kind used in railway rolling stock:		
	8415.83.21.00	---- Of an output not exceeding 26.38 kW	u	5%
	8415.83.29.00	---- Other	u	5%
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20):		
	8415.83.31.00	---- Of an output not exceeding 26.38 kW	u	5%
	8415.83.39.00	---- Other	u	5%
		--- Other:		
	8415.83.91.00	---- Of an output not exceeding 26.38 kW	u	5%
	8415.83.99.00	---- Other	u	5%
	8415.90	- Parts:		
		-- Of machines with an output not exceeding 21.10 kW:		
	8415.90.13.00	--- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.14.00	--- Evaporators, evaporator units, condensers or condenser units for air-conditioning machines for motor vehicles	kg	5%
	8415.90.19.00	--- Other	kg	5%
		-- Of machines with an output exceeding 21.10 kW but not exceeding 26.38 kW:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min:		
	8415.90.24.00	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.25.00	---- Other	kg	5%
		--- Other:		
	8415.90.26.00	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.29.00	---- Other	kg	5%
		-- Of machines with an output exceeding 26.38 kW but not exceeding 52.75 kW:		
		--- With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min:		
	8415.90.34.00	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.35.00	---- Other	kg	5%
		--- Other:		
	8415.90.36.00	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.39.00	---- Other	kg	5%
		-- Of machines with an output exceeding 52.75 kW:		
		--- With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min:		
	8415.90.44.00	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.45.00	---- Other	kg	5%
		--- Other:		
	8415.90.46.00	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.49.00	---- Other	kg	5%
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
	8416.10.00.00	- Furnace burners for liquid fuel	kg	Nil
	8416.20.00.00	- Other furnace burners, including combination burners	kg	Nil
	8416.30.00.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	Nil
	8416.90.00.00	- Parts	kg	Nil
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
84.18	8417.10.00.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	Nil	
	8417.20.00.00	- Bakery ovens, including biscuit ovens	u	Nil	
	8417.80.00.00	- Other	u	Nil	
	8417.90.00.00	- Parts	kg	Nil	
			<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>		
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors:			
	8418.10.10.00	-- Household type	u	5%	
	8418.10.90.00	-- Other	u	5%	
		- Refrigerators, household type:			
	8418.21.00.00	-- Compression-type	u	5%	
	8418.29.00.00	-- Other	u	5%	
	8418.30	- Freezers of the chest type, not exceeding 800 l capacity:			
	8418.30.10.00	-- Not exceeding 200 l capacity	u	5%	
	8418.30.90.00	-- Other	u	5%	
	8418.40	- Freezers of the upright type, not exceeding 900 l capacity:			
	8418.40.10.00	-- Not exceeding 200 l capacity	u	5%	
	8418.40.90.00	-- Other	u	5%	
	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:			
		-- Display counters, show-cases and the like, incorporating refrigerating equipment, exceeding 200 l capacity:			
	8418.50.11.00	--- Of a kind suitable for medical, surgical or laboratory use	u	5%	
	8418.50.19.00	--- Other	u	5%	
		-- Other:			
	8418.50.91.00	--- Of a kind suitable for medical, surgical or laboratory use	u	5%	
	8418.50.99.00	--- Other	u	5%	
		- Other refrigerating or freezing equipment; heat pumps:			
	8418.61.00.00	-- Heat pumps other than air conditioning machines of heading 84.15	u	5%	



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8418.69	-- Other:		
	8418.69.10.00	--- Beverage coolers	u	5%
	8418.69.30.00	--- Drinking water coolers	u	5%
		--- Water chillers with a refrigeration capacity exceeding 21.10 kW:		
	8418.69.41.00	---- For air conditioning machines	u	5%
	8418.69.49.00	---- Other	u	5%
	8418.69.50.00	--- Scale ice-maker units	u	5%
	8418.69.90.00	--- Other	u	5%
		- Parts:		
	8418.91.00.00	-- Furniture designed to receive refrigerating or freezing equipment	kg	5%
	8418.99	-- Other:		
	8418.99.10.00	--- Evaporators and condensers	kg	5%
	8418.99.40.00	--- Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.10, 8418.21.00 or 8418.29.00	kg	5%
	8418.99.90.00	--- Other	kg	5%
84.19		<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as beating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.</b>		
		- Instantaneous or storage water heaters, non-electric:		
	8419.11	-- Instantaneous gas water heaters:		
	8419.11.10.00	--- Household type	u	Nil
	8419.11.90.00	--- Other	u	Nil
	8419.19	-- Other:		
	8419.19.10.00	--- Household type	u	Nil
	8419.19.90.00	--- Other	u	Nil
	8419.20.00.00	- Medical, surgical or laboratory sterilisers	u	5%
		- Dryers:		
	8419.31	-- For agricultural products:		
	8419.31.10.00	--- Electrically operated	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8419.31.20.00	--- Not electrically operated	u	Nil
	8419.32	-- For wood, paper pulp, paper or paperboard:		
	8419.32.10.00	--- Electrically operated	u	5%
	8419.32.20.00	--- Not electrically operated	u	Nil
	8419.39	-- Other:		
		--- Electrically operated:		
	8419.39.11.00	---- Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	u	5%
	8419.39.19.00	---- Other	u	5%
	8419.39.20.00	--- Not electrically operated	u	Nil
	8419.40	- Distilling or rectifying plant:		
	8419.40.10.00	-- Electrically operated	u	5%
	8419.40.20.00	-- Not electrically operated	u	Nil
	8419.50	- Heat exchange units:		
	8419.50.10.00	-- Cooling towers	u	5%
	8419.50.90.00	-- Other	u	Nil
	8419.60	- Machinery for liquefying air or other gases:		
	8419.60.10.00	-- Electrically operated	u	5%
	8419.60.20.00	-- Not electrically operated	u	Nil
		- Other machinery, plant and equipment:		
	8419.81	-- For making hot drinks or for cooking or heating food:		
	8419.81.10.00	--- Electrically operated	u	5%
	8419.81.20.00	--- Not electrically operated	u	Nil
	8419.89	-- Other:		
		--- Electrically operated:		
	8419.89.13.00	---- Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	u	5%
	8419.89.19.00	---- Other	u	5%
	8419.89.20.00	--- Not electrically operated	u	Nil
	8419.90	- Parts:		
		-- Of electrically operated articles:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8419.90.12.00	--- Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	kg	5%
	8419.90.13.00	--- Casings for cooling towers	kg	5%
	8419.90.19.00	--- Other	kg	5%
		-- Of non-electrically operated articles:		
	8419.90.21.00	--- Household type	kg	Nil
	8419.90.29.00	--- Other	kg	Nil
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.		
	8420.10	- Calendering or other rolling machines:		
	8420.10.10.00	-- Apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components	u	Nil
	8420.10.20.00	-- Ironing machines or wringers suitable for domestic use	u	Nil
	8420.10.90.00	-- Other	u	Nil
		- Parts:		
	8420.91	-- Cylinders:		
	8420.91.10.00	--- Parts of apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	kg	Nil
	8420.91.90.00	--- Other	kg	Nil
	8420.99	-- Other:		
	8420.99.10.00	--- Parts of apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	kg	Nil
	8420.99.90.00	--- Other	kg	Nil
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.		
		- Centrifuges, including centrifugal dryers:		
	8421.11.00.00	-- Cream separators	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8421.12.00.00	-- Clothes-dryers	u	5%
	8421.19	-- Other:		
	8421.19.10.00	--- Of a kind used for sugar manufacture	u	5%
	8421.19.90.00	--- Other	u	5%
		- Filtering or purifying machinery and apparatus for liquids:		
	8421.21	-- For filtering or purifying water:		
		--- Of a capacity not exceeding 500 l/h:		
	8421.21.11.00	---- Filtering machinery and apparatus for domestic use	u	Nil
	8421.21.19.00	---- Other	u	5%
		--- Of a capacity exceeding 500 l/h:		
	8421.21.22.00	---- Electrically operated	u	Nil
	8421.21.23.00	---- Not electrically operated	u	Nil
	8421.22	-- For filtering or purifying beverages other than water:		
	8421.22.30.00	--- Electrically operated, of a capacity exceeding 500 l/h	u	5%
	8421.22.90.00	--- Other	u	5%
	8421.23	-- Oil or petrol-filters for internal combustion engines:		
		--- For machinery of heading 84.29 or 84.30:		
	8421.23.11.00	---- Oil filters	u	15%
	8421.23.19.00	---- Other	u	15%
		--- For motor vehicles of Chapter 87:		
	8421.23.21.00	---- Oil filters	u	20%
	8421.23.29.00	---- Other	u	20%
		--- Other:		
	8421.23.91.00	---- Oil filters	u	Nil
	8421.23.99.00	---- Other	u	Nil
	8421.29	-- Other:		
	8421.29.10.00	--- Of a kind suitable for medical, surgical or laboratory use	u	5%
	8421.29.20.00	--- Of a kind used for sugar manufacture	u	5%
	8421.29.30.00	--- Of a kind used in oil drilling operations	u	5%
	8421.29.40.00	--- Other, petrol filters	u	5%
	8421.29.50.00	--- Other, oil filters	u	5%
	8421.29.90.00	--- Other	u	5%
		- Filtering or purifying machinery and apparatus for gases:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8421.31	-- Intake air filters for internal combustion engines:		
	8421.31.10.00	--- For machinery of heading 84.29 or 84.30	u	15%
	8421.31.20.00	--- For motor vehicles of Chapter 87	u	20%
	8421.31.90.00	--- Other	u	Nil
	8421.39	-- Other:		
	8421.39.20.00	--- Air purifiers	u	5%
	8421.39.90.00	--- Other	u	5%
		- Parts:		
	8421.91	-- Of centrifuges, including centrifugal dryers:		
	8421.91.10.00	--- Of goods of subheading 8421.12.00	kg	5%
	8421.91.20.00	--- Of goods of subheading 8421.19.10	kg	5%
	8421.91.90.00	--- Of goods of subheading 8421.11.00 or 8421.19.90	kg	5%
	8421.99	-- Other:		
	8421.99.20.00	--- Filtering cartridges for filters of subheading 8421.23	kg	Nil
	8421.99.30.00	--- Of goods of subheading 8421.31	kg	Nil
		--- Other:		
	8421.99.91.00	---- Of goods of subheading 8421.29.20	kg	Nil
	8421.99.94.00	---- Of goods of subheading 8421.21.11	kg	Nil
	8421.99.95.00	---- Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99	kg	Nil
	8421.99.99.00	---- Other	kg	Nil
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.		
		- Dish washing machines:		
	8422.11.00.00	-- Of the household type	u	Nil
	8422.19.00.00	-- Other	u	5%
	8422.20.00.00	- Machinery for cleaning or drying bottles or other containers	u	5%
	8422.30.00.00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
84.23	8422.40.00.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	5%	
	8422.90	- Parts:			
	8422.90.10.00	-- Of machines of subheading 8422.11	kg	5%	
	8422.90.90.00	-- Other	kg	5%	
			<b>Weighing machinery [excluding balances of a sensitivity of 5 cg or better], including weight operated counting or checking machines; weighing machine weights of all kinds.</b>		
	8423.10	- Personal weighing machines, including baby scales; household scales:			
	8423.10.10.00	-- Electrically operated	u	5%	
	8423.10.20.00	-- Not electrically operated	u	Nil	
	8423.20	- Scales for continuous weighing of goods on conveyors:			
	8423.20.10.00	-- Electrically operated	u	5%	
	8423.20.20.00	-- Not electrically operated	u	Nil	
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:			
	8423.30.10.00	-- Electrically operated	u	5%	
	8423.30.20.00	-- Not electrically operated	u	Nil	
	8423.81	- Other weighing machinery:			
		-- Having a maximum weighing capacity not exceeding 30 kg:			
	8423.81.10.00	--- Electrically operated	u	5%	
	8423.81.20.00	--- Not electrically operated	u	Nil	
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:			
		--- Electrically operated:			
	8423.82.11.00	---- Having a maximum weighing capacity not exceeding 1,000 kg	u	5%	
	8423.82.19.00	---- Other	u	5%	
		--- Not electrically operated:			
	8423.82.21.00	---- Having a maximum weighing capacity not exceeding 1,000 kg	u	Nil	
	8423.82.29.00	---- Other	u	Nil	
	8423.89	-- Other:			
	8423.89.10.00	--- Electrically operated	u	5%	
8423.89.20.00	--- Not electrically operated	u	Nil		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.24		- Weighing machine weights of all kinds; parts of weighing machinery:		
	8423.90.10.00	-- Weighing machine weights	kg	Nil
		-- Other parts of weighing machinery:		
	8423.90.21.00	--- Of electrically operated machines	kg	5%
	8423.90.29.00	--- Of non-electrically operated machines	kg	Nil
		<b>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.</b>		
	8424.10	- Fire extinguishers, whether or not charged:		
	8424.10.10.00	-- Of a kind suitable for aircraft use	u	Nil
	8424.10.90.00	-- Other	u	Nil
	8424.20	- Spray guns and similar appliances:		
		-- Electrically operated:		
	8424.20.11.00	--- Agricultural or horticultural	u	5%
	8424.20.19.00	--- Other	u	5%
		-- Not electrically operated:		
	8424.20.21.00	--- Agricultural or horticultural	u	Nil
	8424.20.29.00	--- Other	u	Nil
	8424.30.00.00	- Steam or sand blasting machines and similar jet projecting machines	u	Nil
		- Other appliances:		
	8424.81	-- Agricultural or horticultural:		
	8424.81.10.00	--- Drip irrigation systems	u	5%
8424.81.30.00	--- Hand-operated insecticide sprayers	u	Nil	
8424.81.40.00	--- Other, not electrically operated	u	Nil	
8424.81.50.00	--- Other, electrically operated	u	5%	
8424.89	-- Other:			
8424.89.10.00	--- Hand-operated household sprayers of a capacity not exceeding 3 l	u	5%	
8424.89.20.00	--- Spray heads with dip tubes	u	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8424.89.40.00	- - - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo-resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	u	5%
	8424.89.50.00	- - - Other, electrically operated	u	5%
	8424.89.90.00	- - - Other, not electrically operated	u	5%
	8424.90	- Parts:		
	8424.90.10.00	-- Of fire extinguishers	kg	Nil
		-- Of spray guns and similar appliances:		
		--- Electrically operated:		
	8424.90.21.00	---- Of goods of subheading 8424.20.11	kg	5%
	8424.90.23.00	---- Other	kg	5%
		--- Not electrically operated:		
	8424.90.24.00	---- Of goods of subheading 8424.20.21	kg	Nil
	8424.90.29.00	---- Other	kg	Nil
	8424.90.30.00	-- Of steam or sand blasting machines and similar jet projecting machines	kg	5%
		-- Of other appliances:		
	8424.90.93.00	--- Of goods of subheading 8424.81.10	kg	5%
	8424.90.94.00	--- Of goods of subheading 8424.81.30 or 8424.81.40	kg	Nil
	8424.90.95.00	--- Of goods of subheading 8424.81.50	kg	5%
	8424.90.99.00	--- Other	kg	5%
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.		
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
	8425.11.00.00	-- Powered by electric motor	u	5%
	8425.19.00.00	-- Other	u	Nil
		- Winches; capstans:		
	8425.31.00.00	-- Powered by electric motor	u	5%



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8425.39.00.00	-- Other - Jacks; hoists of a kind used for raising vehicles:	u	Nil
	8425.41.00.00	-- Built-in jacking systems of a type used in garages	u	5%
	8425.42	-- Other jacks and hoists, hydraulic:		
	8425.42.10.00	--- Jacks of a kind used in tipping mechanisms for lorries	u	5%
	8425.42.90.00	--- Other	u	Nil
	8425.49	-- Other:		
	8425.49.10.00	--- Electrically operated	u	5%
	8425.49.20.00	--- Not electrically operated	u	Nil
84.26		<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b> - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
	8426.11.00.00	-- Overhead travelling cranes on fixed support	u	Nil
	8426.12.00.00	-- Mobile lifting frames on tyres and straddle carriers	u	Nil
	8426.19	-- Other:		
	8426.19.20.00	--- Bridge cranes	u	Nil
	8426.19.30.00	--- Gantry cranes	u	Nil
	8426.19.90.00	--- Other	u	Nil
	8426.20.00.00	- Tower cranes	u	Nil
	8426.30.00.00	- Portal or pedestal jib cranes - Other machinery, self-propelled:	u	Nil
	8426.41.00.00	-- On tyres	u	Nil
	8426.49.00.00	-- Other - Other machinery:	u	Nil
	8426.91.00.00	-- Designed for mounting on road vehicles	u	Nil
	8426.99.00.00	-- Other	u	Nil
84.27		<b>Fork-lift trucks; other works trucks fitted with lifting or banding equipment.</b>		
	8427.10.00.00	- Self-propelled trucks powered by an electric motor	u	Nil
	8427.20.00.00	- Other self-propelled trucks	u	Nil
	8427.90.00.00	- Other trucks	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).		
	8428.10	- Lifts and skip hoists:		
	8428.10.10.00	-- Passenger lifts	u	Nil
		-- Other lifts:		
	8428.10.21.00	--- Of a kind used in buildings	u	Nil
	8428.10.29.00	--- Other	u	Nil
	8428.10.90.00	-- Skip hoists	u	Nil
	8428.20	- Pneumatic elevators and conveyors:		
	8428.20.10.00	-- Of a kind used for agriculture	u	Nil
	8428.20.20.00	-- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil
	8428.20.90.00	-- Other	u	Nil
		- Other continuous-action elevators and conveyors, for goods or materials:		
	8428.31.00.00	-- Specially designed for underground use	u	Nil
	8428.32	-- Other, bucket type:		
	8428.32.10.00	--- Of a kind used for agriculture	u	Nil
	8428.32.90.00	--- Other	u	Nil
	8428.33	-- Other, belt type:		
	8428.33.10.00	--- Of a kind used for agriculture	u	Nil
	8428.33.20.00	--- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil
	8428.33.90.00	--- Other	u	Nil
	8428.39	-- Other:		
	8428.39.10.00	--- Of a kind used for agriculture	u	Nil
	8428.39.30.00	--- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil
	8428.39.90.00	--- Other	u	Nil
	8428.40.00.00	- Escalators and moving walkways	u	Nil
	8428.60.00.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	Nil
	8428.90	- Other machinery:		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.29	8428.90.20.00	-- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil
	8428.90.30.00	-- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	u	Nil
	8428.90.90.00	-- Other	u	Nil
		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.		
		- Bulldozers and angledozers:		
	8429.11.00.00	-- Track laying	u	Nil
	8429.19.00.00	-- Other	u	Nil
	8429.20.00.00	- Graders and levellers	u	Nil
	8429.30.00.00	- Scrapers	u	Nil
	8429.40	- Tamping machines and road rollers:		
	8429.40.30.00	-- Tamping machines	u	Nil
	8429.40.40.00	-- Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	u	Nil
	8429.40.50.00	-- Other vibratory road rollers	u	Nil
	8429.40.90.00	-- Other	u	Nil
		- Mechanical shovels, excavators and shovel loaders:		
	8429.51.00.00	-- Front-end shovel loaders	u	Nil
	8429.52.00.00	-- Machinery with a 360° revolving superstructure	u	Nil
	8429.59.00.00	-- Other	u	Nil
	84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	
8430.10.00.00		- Pile-drivers and pile-extractors	u	5%
8430.20.00.00		- Snow-ploughs and snow-blowers	u	Nil
		- Coal or rock cutters and tunnelling machinery:		
8430.31.00.00		-- Self-propelled	u	5%
8430.39.00.00	-- Other	u	5%	
	- Other boring or sinking machinery:			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8430.41.00.00	-- Self-propelled	u	5%
	8430.49	-- Other:		
	8430.49.10.00	--- Wellhead platforms and integrated production modules suitable for use in drilling operations	u	Nil
	8430.49.90.00	--- Other	u	5%
	8430.50.00.00	- Other machinery, self-propelled	u	5%
		- Other machinery, not self-propelled:		
	8430.61.00.00	-- Tamping or compacting machinery	u	5%
	8430.69.00.00	-- Other	u	5%
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.		
	8431.10	- Of machinery of heading 84.25:		
		-- Of electrically operated machines:		
	8431.10.13.00	--- Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	kg	5%
	8431.10.19.00	--- Other	kg	5%
		-- Of non-electrically operated machines:		
	8431.10.22.00	--- Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	kg	Nil
	8431.10.29.00	--- Other	kg	Nil
	8431.20.00.00	- Of machinery of heading 84.27	kg	Nil
		- Of machinery of heading 84.28:		
	8431.31	-- Of lifts, skip hoists or escalators:		
	8431.31.10.00	--- Of goods of subheading 8428.10.21, 8428.10.29 or 8428.10.90	kg	Nil
	8431.31.20.00	--- Of goods of subheading 8428.10.10 or 8428.40.00	kg	Nil
	8431.39	-- Other:		
	8431.39.10.00	--- Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	kg	Nil
	8431.39.20.00	--- Of goods of subheading 8428.90	kg	Nil
	8431.39.40.00	--- Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	kg	Nil
	8431.39.90.00	--- Other	kg	Nil
		- Of machinery of heading 84.26, 84.29 or 84.30:		
	8431.41	-- Buckets, shovels, grabs and grips:		
	8431.41.10.00	--- For machinery of heading 84.26	kg	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8431.41.90.00	--- Other	kg	15%
	8431.42.00.00	-- Bulldozer or angledozer blades	kg	15%
	8431.43.00.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	5%
	8431.49	-- Other:		
	8431.49.10.00	--- Parts of machinery of heading 84.26	kg	Nil
	8431.49.20.00	--- Cutting edges or end bits of a kind used for scrapers, graders or levellers	kg	15%
	8431.49.40.00	--- Cutting edges or end bits of a kind used for bulldozer or angledozer blades	kg	15%
	8431.49.50.00	--- Of road rollers	kg	15%
	8431.49.60.00	--- Of goods of subheading 8430.20.00	kg	Nil
	8431.49.90.00	--- Other	kg	15%
84.32		<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>		
	8432.10.00.00	- Ploughs - Harrows, scarifiers, cultivators, weeders and hoes:	u	Nil
	8432.21.00.00	-- Disc harrows	u	Nil
	8432.29.00.00	-- Other	u	Nil
	8432.30.00.00	- Seeders, planters and transplanters	u	Nil
	8432.40.00.00	- Manure spreaders and fertiliser distributors	u	Nil
	8432.80	- Other machinery:		
	8432.80.10.00	-- Agricultural or horticultural type	u	Nil
	8432.80.20.00	-- Lawn or sports-ground rollers	u	Nil
	8432.80.90.00	-- Other	u	Nil
	8432.90	- Parts:		
	8432.90.10.00	-- Of machinery of subheading 8432.80.90	kg	Nil
	8432.90.20.00	-- Of lawn or sports-ground rollers	kg	Nil
	8432.90.90.00	-- Other	kg	Nil
84.33		<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.</b>		
		- Mowers for lawns, parks or sports-grounds:		
	8433.11.00.00	-- Powered, with the cutting device rotating in a horizontal plane	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8433.19	-- Other:		
	8433.19.10.00	--- Not powered	u	Nil
	8433.19.90.00	--- Other	u	Nil
	8433.20.00.00	- Other mowers, including cutter bars for tractor mounting	u	Nil
	8433.30.00.00	- Other haymaking machinery	u	Nil
	8433.40.00.00	- Straw or fodder balers, including pick-up balers	u	Nil
		- Other harvesting machinery; threshing machinery:		
	8433.51.00.00	-- Combine harvester-threshers	u	Nil
	8433.52.00.00	-- Other threshing machinery	u	Nil
	8433.53.00.00	-- Root or tuber harvesting machines	u	Nil
	8433.59	-- Other:		
	8433.59.10.00	--- Cotton pickers and cotton gins	u	Nil
	8433.59.90.00	--- Other	u	Nil
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
	8433.60.10.00	-- Electrically operated	u	5%
	8433.60.20.00	-- Not electrically operated	u	Nil
	8433.90	- Parts:		
	8433.90.10.00	-- Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	u	5%
	8433.90.20.00	-- Other, of goods of subheading 8433.11 or 8433.19.90	u	Nil
	8433.90.30.00	-- Other, of goods of subheading 8433.19.10	u	Nil
	8433.90.90.00	-- Other	u	5%
84.34		Milking machines and dairy machinery.		
	8434.10	- Milking machines:		
	8434.10.10.00	-- Electrically operated	u	5%
	8434.10.20.00	-- Not electrically operated	u	Nil
	8434.20	- Dairy machinery:		
	8434.20.10.00	-- Electrically operated	u	5%
	8434.20.20.00	-- Not electrically operated	u	Nil
	8434.90	- Parts:		
	8434.90.10.00	-- Of electrically operated machines	kg	5%
	8434.90.20.00	-- Of non-electrically operated machines	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
	8435.10	- Machinery:		
	8435.10.10.00	-- Electrically operated	u	5%
	8435.10.20.00	-- Not electrically operated	u	Nil
	8435.90	- Parts:		
	8435.90.10.00	-- Of electrically operated machines	kg	5%
	8435.90.20.00	-- Of non-electrically operated machines	kg	Nil
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.		
	8436.10	- Machinery for preparing animal feeding stuffs:		
	8436.10.10.00	-- Electrically operated	u	5%
	8436.10.20.00	-- Not electrically operated	u	Nil
		- Poultry-keeping machinery; poultry incubators and brooders:		
	8436.21	-- Poultry incubators and brooders:		
	8436.21.10.00	--- Electrically operated	u	5%
	8436.21.20.00	--- Not electrically operated	u	Nil
	8436.29	-- Other:		
	8436.29.10.00	--- Electrically operated	u	5%
	8436.29.20.00	--- Not electrically operated	u	Nil
	8436.80	- Other machinery:		
		-- Electrically operated:		
	8436.80.11.00	--- Agricultural or horticultural type	u	5%
	8436.80.19.00	--- Other	u	5%
		-- Not electrically operated:		
	8436.80.21.00	--- Agricultural or horticultural type	u	Nil
	8436.80.29.00	--- Other	u	Nil
		- Parts:		
	8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders:		
	8436.91.10.00	--- Of electrically operated machines and equipment	kg	5%
	8436.91.20.00	--- Of non-electrically operated machines and equipment	kg	Nil
	8436.99	-- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.37		--- Of electrically operated machines and equipment:		
	8436.99.11.00	---- Agricultural or horticultural type	kg	5%
	8436.99.19.00	---- Other	kg	5%
		--- Of non-electrically operated machines and equipment:		
	8436.99.21.00	---- Agricultural or horticultural type	kg	Nil
	8436.99.29.00	---- Other	kg	Nil
		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.		
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:		
	8437.10.10.00	-- For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	u	5%
	8437.10.20.00	-- For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	u	Nil
	8437.10.30.00	-- Other, electrically operated	u	5%
	8437.10.40.00	-- Other, not electrically operated	u	Nil
	8437.80	- Other machinery:		
	8437.80.10.00	-- Rice hullers and cone type rice mills, electrically operated	u	Nil
	8437.80.20.00	-- Rice hullers and cone type rice mills, not electrically operated	u	Nil
	8437.80.30.00	-- Industrial type coffee and corn mills, electrically operated	u	5%
	8437.80.40.00	-- Industrial type coffee and corn mills, not electrically operated	u	Nil
		-- Other, electrically operated:		
	8437.80.51.00	--- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	u	Nil
	8437.80.59.00	--- Other	u	5%
		-- Other, not electrically operated:		
	8437.80.61.00	--- Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines	u	Nil
	8437.80.69.00	--- Other	u	Nil
8437.90	- Parts:			
	-- Of electrically operated machines:			



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8437.90.11.00	--- Of machines of subheading 8437.10	kg	5%
	8437.90.19.00	--- Other	kg	5%
		-- Of non-electrically operated machines:		
	8437.90.21.00	--- Of machines of subheading 8437.10	kg	Nil
	8437.90.29.00	--- Other	kg	Nil
84.38		<b>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</b>		
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:		
	8438.10.10.00	-- Electrically operated	u	5%
	8438.10.20.00	-- Not electrically operated	u	Nil
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate:		
	8438.20.10.00	-- Electrically operated	u	5%
	8438.20.20.00	-- Not electrically operated	u	Nil
	8438.30	- Machinery for sugar manufacture:		
	8438.30.10.00	-- Electrically operated	u	5%
	8438.30.20.00	-- Not electrically operated	u	Nil
	8438.40.00.00	- Brewery machinery	u	5%
	8438.50	- Machinery for the preparation of meat or poultry:		
	8438.50.10.00	-- Electrically operated	u	5%
	8438.50.20.00	-- Not electrically operated	u	Nil
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables:		
	8438.60.10.00	-- Electrically operated	u	5%
	8438.60.20.00	-- Not electrically operated	u	Nil
	8438.80	- Other machinery:		
		-- Coffee pulpers:		
	8438.80.11.00	--- Electrically operated	u	5%
	8438.80.12.00	--- Not electrically operated	u	Nil
		-- Other:		
	8438.80.91.00	--- Electrically operated	u	5%
	8438.80.92.00	--- Not electrically operated	u	Nil
	8438.90	- Parts:		
		-- Of electrically operated machines:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8438.90.11.00	- - - Of goods of subheading 8438.30.10	kg	5%
	8438.90.12.00	- - - Of coffee pulpers	kg	5%
	8438.90.19.00	- - - Other	kg	5%
		- - Of non-electrically operated machines:		
	8438.90.21.00	- - - Of goods of subheading 8438.30.20	kg	Nil
	8438.90.22.00	- - - Of coffee pulpers	kg	Nil
	8438.90.29.00	- - - Other	kg	Nil
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.		
	8439.10.00.00	- Machinery for making pulp of fibrous cellulosic material	u	5%
	8439.20.00.00	- Machinery for making paper or paperboard	u	5%
	8439.30.00.00	- Machinery for finishing paper or paperboard	u	5%
		- Parts:		
	8439.91.00.00	- - Of machinery for making pulp of fibrous cellulosic material	kg	5%
	8439.99.00.00	- - Other	kg	5%
84.40		Book-binding machinery, including book-sewing machines.		
	8440.10	- Machinery:		
	8440.10.10.00	- - Electrically operated	u	5%
	8440.10.20.00	- - Not electrically operated	u	Nil
	8440.90	- Parts:		
	8440.90.10.00	- - Of electrically operated machines	kg	5%
	8440.90.20.00	- - Of non-electrically operated machines	kg	Nil
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.		
	8441.10	- Cutting machines:		
	8441.10.10.00	- - Electrically operated	u	5%
	8441.10.20.00	- - Not electrically operated	u	Nil
	8441.20	- Machines for making bags, sacks or envelopes:		
	8441.20.10.00	- - Electrically operated	u	5%
	8441.20.20.00	- - Not electrically operated	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:		
	8441.30.10.00	-- Electrically operated	u	5%
	8441.30.20.00	-- Not electrically operated	u	Nil
	8441.40	- Machines for moulding articles in paper pulp, paper or paperboard:		
	8441.40.10.00	-- Electrically operated	u	5%
	8441.40.20.00	-- Not electrically operated	u	Nil
	8441.80	- Other machinery:		
	8441.80.10.00	-- Electrically operated	u	5%
	8441.80.20.00	-- Not electrically operated	u	Nil
	8441.90	- Parts:		
	8441.90.10.00	-- Of electrically operated machines	kg	5%
	8441.90.20.00	-- Of non-electrically operated machines	kg	Nil
84.42		Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).		
	8442.30	- Machinery, apparatus and equipment:		
	8442.30.10.00	-- Electrically operated	u	5%
	8442.30.20.00	-- Not electrically operated	u	Nil
	8442.40	- Parts of the foregoing machinery, apparatus or equipment:		
	8442.40.10.00	-- Of electrically operated machines, apparatus or equipment	kg	5%
	8442.40.20.00	-- Of non-electrically operated machines, apparatus or equipment	kg	Nil
	8442.50.00.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	Nil
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Printing machinery used for printing by means of plates, cylinder and other printing components of heading 84.42:		
	8443.11.00.00	-- Offset printing machinery, reel-fed	u	5%
	8443.12.00.00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	u	5%
	8443.13.00.00	-- Other offset printing machinery	u	5%
	8443.14.00.00	-- Letterpress printing machinery, reel-fed, excluding flexographic printing	u	5%
	8443.15.00.00	-- Letterpress printing machinery, other than reel-fed, excluding flexographic printing	u	5%
	8443.16.00.00	-- Flexographic printing machinery	u	5%
	8443.17.00.00	-- Gravure printing machinery	u	5%
	8443.19.00.00	-- Other	u	5%
		- Other printers, copying machines and facsimile machines, whether or not combined:		
	8443.31	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network:		
	8443.31.10.00	--- Printer-copiers, printing by the ink-jet process	u	Nil
	8443.31.20.00	--- Printer-copiers, printing by the laser process	u	Nil
	8443.31.30.00	--- Combination printer-copier-facsimile machines	u	Nil
	8443.31.90.00	--- Other	u	Nil
	8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network:		
	8443.32.10.00	--- Dot matrix printers	u	Nil
	8443.32.20.00	--- Ink-jet printers	u	Nil
	8443.32.30.00	--- Laser printers	u	Nil
	8443.32.40.00	--- Facsimile machines	u	5%
	8443.32.50.00	--- Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	u	Nil
	8443.32.60.00	--- Plotters	u	Nil
	8443.32.90.00	--- Other	u	Nil
	8443.39	-- Other:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process):		
	8443.39.11.00	---- Colour	u	Nil
	8443.39.19.00	---- Other	u	Nil
	8443.39.20.00	--- Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	u	Nil
	8443.39.30.00	--- Other photocopying apparatus incorporating an optical system	u	Nil
	8443.39.40.00	--- Ink-jet printers	u	Nil
	8443.39.90.00	--- Other	u	Nil
		- Parts and accessories:		
	8443.91.00.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	kg	5%
	8443.99	-- Other:		
	8443.99.10.00	--- Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	kg	Nil
	8443.99.20.00	--- Ink-filled printer cartridges	kg	Nil
	8443.99.30.00	--- Paper feeders and sorters	kg	Nil
	8443.99.90.00	--- Other	kg	Nil
84.44	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.		
	8444.00.10.00	- Electrically operated	u	5%
	8444.00.20.00	- Not electrically operated	u	Nil
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.		
		- Machines for preparing textile fibres:		
	8445.11	-- Carding machines:		
	8445.11.10.00	--- Electrically operated	u	5%
	8445.11.20.00	--- Not electrically operated	u	Nil
	8445.12	-- Combing machines:		
	8445.12.10.00	--- Electrically operated	u	5%
	8445.12.20.00	--- Not electrically operated	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8445.13	-- Drawing or roving machines:		
	8445.13.10.00	--- Electrically operated	u	5%
	8445.13.20.00	--- Not electrically operated	u	Nil
	8445.19	-- Other:		
	8445.19.10.00	--- Electrically operated	u	5%
	8445.19.20.00	--- Not electrically operated	u	Nil
	8445.20	- Textile spinning machines:		
	8445.20.10.00	-- Electrically operated	u	5%
	8445.20.20.00	-- Not electrically operated	u	Nil
	8445.30	- Textile doubling or twisting machines:		
	8445.30.10.00	-- Electrically operated	u	5%
	8445.30.20.00	-- Not electrically operated	u	Nil
	8445.40	- Textile winding (including weft-winding) or reeling machines:		
	8445.40.10.00	-- Electrically operated	u	5%
	8445.40.20.00	-- Not electrically operated	u	Nil
	8445.90	- Other:		
	8445.90.10.00	-- Electrically operated	u	5%
	8445.90.20.00	-- Not electrically operated	u	Nil
84.46		Weaving machines (looms).		
	8446.10	- For weaving fabrics of a width not exceeding 30 cm:		
	8446.10.10.00	-- Electrically operated	u	5%
	8446.10.20.00	-- Not electrically operated	u	Nil
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
	8446.21.00.00	-- Power looms	u	5%
	8446.29.00.00	-- Other	u	Nil
	8446.30.00.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	5%
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.		
		- Circular knitting machines:		
	8447.11	-- With cylinder diameter not exceeding 165 mm:		
	8447.11.10.00	--- Electrically operated	u	5%
	8447.11.20.00	--- Not electrically operated	u	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
84.48	8447.12	-- With cylinder diameter exceeding 165 mm:			
	8447.12.10.00	--- Electrically operated	u	5%	
	8447.12.20.00	--- Not electrically operated	u	Nil	
	8447.20	- Flat knitting machines; stitch-bonding machines:			
	8447.20.10.00	-- Electrically operated	u	5%	
	8447.20.20.00	-- Not electrically operated	u	Nil	
	8447.90	- Other:			
	8447.90.10.00	-- Electrically operated	u	5%	
	8447.90.20.00	-- Not electrically operated	u	Nil	
			Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).		
			- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:		
	8448 11	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:			
	8448.11.10.00	--- Electrically operated	kg	5%	
	8448.11.20.00	--- Not electrically operated	kg	Nil	
	8448.19	-- Other:			
	8448.19.10.00	--- Electrically operated	kg	5%	
	8448.19.20.00	--- Not electrically operated	kg	Nil	
	8448.20.00.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	Nil	
			- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
	8448.31.00.00	-- Card clothing	kg	Nil	
8448.32.00.00	-- Of machines for preparing textile fibres, other than card clothing	kg	Nil		
8448.33.00.00	-- Spindles, spindle flyers, spinning rings and ring travellers	kg	Nil		
8448.39.00.00	-- Other	kg	Nil		
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8448.42.00.00	-- Reeds for looms, healds and heald-frames	kg	Nil
	8448.49	-- Other:		
	8448.49.10.00	--- Shuttles	kg	5%
		--- Other:		
	8448.49.91.00	---- Parts of electrically operated machines	kg	5%
	8448.49.92.00	---- Parts of non-electrically operated machines	kg	Nil
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
	8448.51.00.00	-- Sinkers, needles and other articles used in forming stitches	kg	Nil
	8448.59.00.00	-- Other	kg	Nil
84.49	8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.		
	8449.00.10.00	- Electrically operated	kg	5%
	8449.00.20.00	- Not electrically operated	kg	Nil
84.50		Household or laundry-type washing machines, including machines which both wash and dry.		
		- Machines, each of a dry linen capacity not exceeding 10 kg:		
	8450.11	-- Fully-automatic machines:		
	8450.11.10.00	--- Each of a dry linen capacity not exceeding 6 kg	u	5%
	8450.11.90.00	--- Other	u	5%
	8450.12.00.00	-- Other machines, with built-in centrifugal drier	u	5%
	8450.19	-- Other:		
	8450.19.10.00	--- Electrically operated	u	5%
	8450.19.90.00	--- Other	u	5%
	8450.20.00.00	- Machines, each of a dry linen capacity exceeding 10 kg	u	5%
	8450.90	- Parts:		
	8450.90.10.00	-- Of machines of subheading 8450.20.00	kg	5%
	8450.90.20.00	-- Of machines of subheading 8450.11, 8450.12.00 or 8450.19	kg	5%



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.		
	8451.10.00.00	- Dry-cleaning machines	u	5%
		- Drying machines:		
	8451.21.00.00	- - Each of a dry linen capacity not exceeding 10 kg	u	5%
	8451.29.00.00	- - Other	u	5%
	8451.30	- Ironing machines and presses (including fusing presses):		
	8451.30.10.00	- - Single roller type domestic ironing machines	u	5%
	8451.30.90.00	- - Other	u	5%
	8451.40.00.00	- Washing, bleaching or dyeing machines	u	5%
	8451.50.00.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	5%
	8451.80.00.00	- Other machinery	u	5%
	8451.90	- Parts:		
		- - Of machines of a dry linen capacity not exceeding 10 kg:		
	8451.90.11.00	- - - For domestic use	kg	5%
	8451.90.19.00	- - - Other	kg	5%
	8451.90.90.00	- - Other	kg	5%
84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.		
	8452.10.00.00	- Sewing machines of the household type	u	5%
		- Other sewing machines:		
	8452.21.00.00	- - Automatic units	u	5%
	8452.29.00.00	- - Other	u	5%
	8452.30.00.00	- Sewing machine needles	kg	5%
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:		
		- - Of machinery of subheading 8452.10.00:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8452.90.11.00	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	5%
	8452.90.12.00	- - - Furniture, bases and covers and parts thereof	kg	5%
	8452.90.19.00	- - - Other	kg	5%
	8452.90.91.00	- - Other: - - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	5%
	8452.90.92.00	- - - Furniture, bases and covers and parts thereof	kg	5%
	8452.90.99.00	- - - Other	kg	5%
84.53		<b>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.</b>		
	8453.10	- Machinery for preparing, tanning or working hides, skins or leather:		
	8453.10.10.00	- - Electrically operated	u	5%
	8453.10.20.00	- - Not electrically operated	u	Nil
	8453.20	- Machinery for making or repairing footwear:		
	8453.20.10.00	- - Electrically operated	u	5%
	8453.20.20.00	- - Not electrically operated	u	Nil
	8453.80	- Other machinery:		
	8453.80.10.00	- - Electrically operated	u	5%
	8453.80.20.00	- - Not electrically operated	u	Nil
	8453.90.00.00	- Parts	kg	Nil
84.54		<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>		
	8454.10.00.00	- Converters	u	Nil
	8454.20.00.00	- Ingot moulds and ladles	u	Nil
	8454.30.00.00	- Casting machines	u	Nil
	8454.90.00.00	- Parts	kg	Nil
84.55		<b>Metal-rolling mills and rolls therefor.</b>		
	8455.10.00.00	- Tube mills - Other rolling mills:	u	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8455.21.00.00	- - Hot or combination hot and cold	u	Nil
	8455.22.00.00	- - Cold	u	Nil
	8455.30.00.00	- Rolls for rolling mills	u	Nil
	8455.90.00.00	- Other parts	kg	Nil
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.		
	8456.10.00.00	- Operated by laser or other light or photon beam processes	u	5%
	8456.20.00.00	- Operated by ultrasonic processes	u	5%
	8456.30.00.00	- Operated by electro-discharge processes	u	5%
	8456.90	- Other:		
	8456.90.10.00	- - Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	u	5%
	8456.90.20.00	- - Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	u	5%
	8456.90.90.00	- - Other	u	5%
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.		
	8457.10.00.00	- Machining centres	u	5%
	8457.20.00.00	- Unit construction machines (single station)	u	5%
	8457.30.00.00	- Multi-station transfer machines	u	5%
84.58		Lathes (including turning centres) for removing metal.		
		- Horizontal lathes:		
	8458.11.00.00	- - Numerically controlled	u	5%
	8458.19	- - Other:		
	8458.19.10.00	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	u	5%
	8458.19.90.00	- - - Other	u	5%
		- Other lathes:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
84.59	8458.91.00.00	-- Numerically controlled	u	5%	
	8458.99	-- Other:			
	8458.99.10.00	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	u	5%	
	8458.99.90.00	--- Other	u	5%	
			<b>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.</b>		
	8459.10	- Way-type unit head machines:			
	8459.10.10.00	-- Electrically operated	u	5%	
	8459.10.20.00	-- Not electrically operated	u	Nil	
		- Other drilling machines:			
	8459.21.00.00	-- Numerically controlled	u	5%	
	8459.29	-- Other:			
	8459.29.10.00	--- Electrically operated	u	5%	
	8459.29.20.00	--- Not electrically operated	u	Nil	
		- Other boring-milling machines:			
	8459.31.00.00	-- Numerically controlled	u	5%	
	8459.39	-- Other:			
	8459.39.10.00	--- Electrically operated	u	5%	
	8459.39.20.00	--- Not electrically operated	u	Nil	
	8459.40	- Other boring machines:			
	8459.40.10.00	-- Electrically operated	u	5%	
	8459.40.20.00	-- Not electrically operated	u	Nil	
		- Milling machines, knee-type:			
	8459.51.00.00	-- Numerically controlled	u	5%	
	8459.59	-- Other:			
	8459.59.10.00	--- Electrically operated	u	5%	
	8459.59.20.00	--- Not electrically operated	u	Nil	
		- Other milling machines:			
	8459.61.00.00	-- Numerically controlled	u	5%	
	8459.69	-- Other:			
	8459.69.10.00	--- Electrically operated	u	5%	
	8459.69.20.00	--- Not electrically operated	u	Nil	
	8459.70	- Other threading or tapping machines:			
	8459.70.10.00	-- Electrically operated	u	5%	

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.60	8459.70.20.00	-- Not electrically operated	u	Nil
		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61. - Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
	8460.11.00.00	-- Numerically controlled	u	5%
	8460.19	-- Other:		
	8460.19.10.00	--- Electrically operated	u	5%
	8460.19.20.00	--- Not electrically operated - Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	u	Nil
	8460.21.00.00	-- Numerically controlled	u	5%
	8460.29	-- Other:		
	8460.29.10.00	--- Electrically operated	u	5%
	8460.29.20.00	--- Not electrically operated - Sharpening (tool or cutter grinding) machines:	u	Nil
	8460.31	-- Numerically controlled:		
	8460.31.10.00	--- Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	u	5%
	8460.31.90.00	--- Other	u	5%
	8460.39	-- Other:		
	8460.39.10.00	--- Electrically operated	u	5%
	8460.39.20.00	--- Not electrically operated	u	Nil
	8460.40	- Honing or lapping machines:		
	8460.40.10.00	-- Electrically operated	u	5%
	8460.40.20.00	-- Not electrically operated	u	Nil
	8460.90	- Other:		
	8460.90.10.00	-- Electrically operated	u	5%
8460.90.20.00	-- Not electrically operated	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.		
	8461.20	- Shaping or slotting machines:		
	8461.20.10.00	-- Electrically operated	u	5%
	8461.20.20.00	-- Not electrically operated	u	Nil
	8461.30	- Broaching machines:		
	8461.30.10.00	-- Electrically operated	u	5%
	8461.30.20.00	-- Not electrically operated	u	Nil
	8461.40	- Gear cutting, gear grinding or gear finishing machines:		
	8461.40.10.00	-- Electrically operated	u	5%
	8461.40.20.00	-- Not electrically operated	u	Nil
	8461.50	- Sawing or cutting-off machines:		
	8461.50.10.00	-- Electrically operated	u	5%
	8461.50.20.00	-- Not electrically operated	u	Nil
	8461.90	- Other:		
		-- Electrically operated:		
	8461.90.11.00	--- Planing machines	u	5%
	8461.90.19.00	--- Other	u	5%
		-- Not electrically operated:		
	8461.90.91.00	--- Planing machines	u	Nil
	8461.90.99.00	--- Other	u	Nil
84.62		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.		
	8462.10	- Forging or die-stamping machines (including presses) and hammers:		
	8462.10.10.00	-- Electrically operated	u	5%
	8462.10.20.00	-- Not electrically operated	u	Nil
		- Bending, folding, straightening or flattening machines (including presses):		
	8462.21.00.00	-- Numerically controlled	u	5%
	8462.29	-- Other:		
	8462.29.10.00	--- Electrically operated	u	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8462.29.20.00	- - - Not electrically operated - Shearing machines (including presses), other than combined punching and shearing machines:	u	Nil
	8462.31.00.00	- - Numerically controlled	u	5%
	8462.39	- - Other:		
	8462.39.10.00	- - - Electrically operated	u	5%
	8462.39.20.00	- - - Not electrically operated - Punching or notching machines (including presses), including combined punching and shearing machines:	u	Nil
	8462.41.00.00	- - Numerically controlled	u	5%
	8462.49	- - Other:		
	8462.49.10.00	- - - Electrically operated	u	5%
	8462.49.20.00	- - - Not electrically operated - Other:	u	Nil
	8462.91.00.00	- - Hydraulic presses	u	Nil
	8462.99	- - Other:		
	8462.99.10.00	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	u	5%
	8462.99.20.00	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	u	Nil
	8462.99.50.00	- - - Other, electrically operated	u	5%
	8462.99.60.00	- - - Other, not electrically operated	u	Nil
84.63		Other machine-tools for working metal or cermets, without removing material.		
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:		
	8463.10.10.00	- - Electrically operated	u	5%
	8463.10.20.00	- - Not electrically operated	u	Nil
	8463.20	- Thread rolling machines:		
	8463.20.10.00	- - Electrically operated	u	5%
	8463.20.20.00	- - Not electrically operated	u	Nil
	8463.30	- Machines for working wire:		
	8463.30.10.00	- - Electrically operated	u	5%
	8463.30.20.00	- - Not electrically operated	u	Nil
	8463.90	- Other:		
	8463.90.10.00	- - Electrically operated	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.64	8463.90.20.00	-- Not electrically operated	u	Nil
		<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.</b>		
	8464.10	- Sawing machines:		
	8464.10.10.00	-- Electrically operated	u	5%
	8464.10.20.00	-- Not electrically operated	u	Nil
	8464.20	- Grinding or polishing machines:		
	8464.20.10.00	-- Electrically operated	u	5%
	8464.20.20.00	-- Not electrically operated	u	Nil
	8464.90	- Other:		
	8464.90.10.00	-- Electrically operated	u	5%
8464.90.20.00	-- Not electrically operated	u	Nil	
84.65		<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>		
	8465.10.00.00	- Machines which can carry out different types of machining operations without tool change between such operations - Other:	u	5%
	8465.91	-- Sawing machines:		
	8465.91.10.00	--- Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, electrically operated	u	5%
	8465.91.20.00	--- Other, electrically operated	u	5%
	8465.91.90.00	--- Other	u	Nil
	8465.92	-- Planing, milling or moulding (by cutting) machines:		
	8465.92.10.00	--- For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	u	5%
	8465.92.20.00	--- Other, electrically operated	u	5%
	8465.92.90.00	--- Other	u	Nil
	8465.93	-- Grinding, sanding or polishing machines:		
	8465.93.10.00	--- Electrically operated	u	5%



BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8465.93.20.00	--- Not electrically operated	u	Nil
	8465.94	-- Bending or assembling machines:		
	8465.94.10.00	--- Electrically operated	u	5%
	8465.94.20.00	--- Not electrically operated	u	Nil
	8465.95	-- Drilling or morticing machines:		
	8465.95.10.00	--- Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	u	5%
	8465.95.30.00	--- Other, electrically operated	u	5%
	8465.95.90.00	--- Other	u	Nil
	8465.96	-- Splitting, slicing or paring machines:		
	8465.96.10.00	--- Electrically operated	u	5%
	8465.96.20.00	--- Not electrically operated	u	Nil
	8465.99	-- Other:		
	8465.99.30.00	--- Lathes, electrically operated	u	5%
	8465.99.40.00	--- Lathes, not electrically operated	u	Nil
	8465.99.50.00	--- Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	u	5%
	8465.99.60.00	--- Other, electrically operated	u	5%
	8465.99.90.00	--- Other	u	Nil
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.		
	8466.10	- Tool holders and self-opening dieheads:		
	8466.10.10.00	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil
	8466.10.90.00	-- Other	kg	Nil
	8466.20	- Work holders:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8466.20.10.00	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil
	8466.20.90.00	-- Other	kg	Nil
	8466.30	- Dividing heads and other special attachments for machine-tools:		
	8466.30.10.00	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil
	8466.30.90.00	-- Other	kg	Nil
		- Other:		
	8466.91.00.00	-- For machines of heading 84.64	kg	Nil
	8466.92	-- For machines of heading 84.65:		
	8466.92.10.00	--- For the machine tools of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil
	8466.92.90.00	--- Other	kg	Nil
	8466.93	-- For machines of headings 84.56 to 84.61:		
	8466.93.20.00	--- For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10	kg	Nil
	8466.93.90.00	--- Other	kg	Nil
	8466.94.00.00	-- For machines of heading 84.62 or 84.63	kg	Nil
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.		
		- Pneumatic:		
	8467.11.00.00	-- Rotary type (including combined rotary-percussion)	u	Nil
	8467.19.00.00	-- Other	u	Nil
		- With self-contained electric motor:		
	8467.21.00.00	-- Drills of all kinds	u	Nil
	8467.22.00.00	-- Saws	u	Nil
	8467.29.00.00	-- Other	u	Nil
		- Other tools:		
	8467.81.00.00	-- Chain saws	u	Nil
	8467.89.00.00	-- Other	u	Nil
		- Parts:		
	8467.91	-- Of chain saws:		
	8467.91.10.00	--- Of electro-mechanical type	kg	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8467.91.90.00	- - - Other	kg	Nil
	8467.92.00.00	- - Of pneumatic tools	kg	Nil
	8467.99	- - Other:		
	8467.99.10.00	- - - Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	kg	Nil
	8467.99.90.00	- - - Other	kg	Nil
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.		
	8468.10.00.00	- Handheld blow pipes	u	Nil
	8468.20	- Other gas-operated machinery and apparatus:		
	8468.20.10.00	- - Hand-operated (not handheld) gas welding or brazing appliances for metal	u	Nil
	8468.20.90.00	- - Other	u	Nil
	8468.80.00.00	- Other machinery and apparatus	u	Nil
	8468.90	- Parts:		
	8468.90.10.00	- - Of goods of subheading 8468.10.00	kg	Nil
	8468.90.20.00	- - Of goods of subheading 8468.20.10	kg	Nil
	8468.90.90.00	- - Other	kg	Nil
84.69	8469.00	Typewriters other than printers of heading 84.43; word-processing machines.		
	8469.00.10.00	- Word-processing machines	u	Nil
	8469.00.90.00	- Other	u	Nil
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.		
	8470.10.00.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	Nil
		- Other electronic calculating machines:		
	8470.21.00.00	- - Incorporating a printing device	u	Nil
	8470.29.00.00	- - Other	u	Nil
	8470.30.00.00	- Other calculating machines	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
84.71	8470.50.00.00	- Cash registers	u	Nil	
	8470.90	- Other:			
	8470.90.10.00	-- Postage-franking machines	u	Nil	
	8470.90.20.00	-- Accounting machines	u	Nil	
	8470.90.90.00	-- Other	u	Nil	
		<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.</b>			
	8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:			
	8471.30.10.00	-- Handheld computers including palmtops and personal digital assistants (PDAs)	u	Nil	
	8471.30.20.00	-- Laptops including notebooks and subnotebooks	u	Nil	
	8471.30.90.00	-- Other	u	Nil	
		<b>- Other automatic data processing machines:</b>			
	8471.41	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:			
	8471.41.10.00	--- Personal computers excluding portable computers of subheading 8471.30	u	Nil	
	8471.41.90.00	--- Other	u	Nil	
	8471.49	-- Other, presented in the form of systems:			
	8471.49.10.00	--- Personal computers excluding portable computers of subheading 8471.30	u	Nil	
	8471.49.90.00	--- Other	u	Nil	
	8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units:			
	8471.50.10.00	-- Processing units for personal (including portable) computers	u	Nil	
	8471.50.90.00	-- Other	u	Nil	
8471.60	- Input or output units, whether or not containing storage units in the same housing:				
8471.60.30.00	-- Computer keyboards	u	Nil		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8471.60.40.00	-- X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens	u	Nil
	8471.60.90.00	-- Other	u	Nil
	8471.70	- Storage units:		
	8471.70.10.00	-- Floppy disk drives	u	Nil
	8471.70.20.00	-- Hard disk drives	u	Nil
	8471.70.30.00	-- Tape drives	u	Nil
	8471.70.40.00	-- Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	u	Nil
	8471.70.50.00	-- Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology	u	Nil
		-- Other:		
	8471.70.91.00	--- Automated backup systems	u	Nil
	8471.70.99.00	--- Other	u	Nil
	8471.80	- Other units of automatic data processing machines:		
	8471.80.10.00	-- Control and adaptor units	u	Nil
	8471.80.70.00	-- Sound cards or video cards	u	Nil
	8471.80.90.00	-- Other	u	Nil
	8471.90	- Other:		
	8471.90.10.00	-- Bar code readers	u	Nil
	8471.90.20.00	-- Optical character readers, document or image scanners	u	Nil
	8471.90.90.00	-- Other	u	Nil
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).		
	8472.10	- Duplicating machines:		
	8472.10.10.00	-- Electrically operated	u	5%
	8472.10.20.00	-- Not electrically operated	u	Nil
	8472.30	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps:		
	8472.30.10.00	-- Electrically operated	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8472.30.20.00	-- Not electrically operated	u	Nil
	8472.90	- Other:		
	8472.90.10.00	-- Automatic teller machines	u	5%
	8472.90.20.00	-- Electronic fingerprint identification systems	u	5%
	8472.90.30.00	-- Other, electrically operated	u	5%
	8472.90.90.00	-- Other, not electrically operated	u	Nil
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.		
	8473.10	- Parts and accessories of the machines of heading 84.69:		
	8473.10.10.00	-- Printed circuit assemblies for word-processing machines	kg	Nil
	8473.10.90.00	-- Other	kg	Nil
		- Parts and accessories of the machines of heading 84.70:		
	8473.21.00.00	-- Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	kg	Nil
	8473.29.00.00	-- Other	kg	Nil
	8473.30	- Parts and accessories of the machines of heading 84.71:		
	8473.30.10.00	-- Assembled printed circuit boards	kg	Nil
	8473.30.90.00	-- Other	kg	Nil
	8473.40	- Parts and accessories of the machines of heading 84.72.:		
		-- For electrically operated machines:		
	8473.40.11.00	--- Parts, including printed circuit assemblies for automatic teller machines	kg	5%
	8473.40.19.00	--- Other	kg	5%
	8473.40.20.00	-- For non-electrically operated machines	kg	Nil
	8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72:		
		-- For electrically operated machines:		
	8473.50.11.00	--- Suitable for use with the machines of heading 84.71	kg	Nil
	8473.50.19.00	--- Other	kg	Nil
	8473.50.20.00	-- For non-electrically operated machines	kg	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
	8474.10	- Sorting, screening, separating or washing machines:		
	8474.10.10.00	-- Electrically operated	u	5%
	8474.10.20.00	-- Not electrically operated	u	5%
	8474.20	- Crushing or grinding machines:		
		-- Electrically operated:		
	8474.20.11.00	--- For stone	u	5%
	8474.20.19.00	--- Other	u	5%
		-- Not electrically operated:		
	8474.20.21.00	--- For stone	u	Nil
	8474.20.29.00	--- Other	u	Nil
		- Mixing or kneading machines:		
	8474.31	-- Concrete or mortar mixers:		
	8474.31.10.00	--- Electrically operated	u	5%
	8474.31.20.00	--- Not electrically operated	u	Nil
	8474.32	-- Machines for mixing mineral substances with bitumen:		
		--- Electrically operated:		
	8474.32.11.00	---- Of an output capacity not exceeding 80 t/h	u	5%
	8474.32.19.00	---- Other	u	5%
		--- Not electrically operated:		
	8474.32.21.00	---- Of an output capacity not exceeding 80 t/h	u	Nil
	8474.32.29.00	---- Other	u	Nil
	8474.39	-- Other:		
	8474.39.10.00	--- Electrically operated	u	5%
	8474.39.20.00	--- Not electrically operated	u	Nil
	8474.80	- Other machinery:		
	8474.80.10.00	-- Electrically operated	u	5%
	8474.80.20.00	-- Not electrically operated	u	Nil
	8474.90	- Parts:		
	8474.90.10.00	-- Of electrically operated machines	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.75	8474.90.20.00	-- Of non-electrically operated machines	kg	Nil
	8475.10	Machines for assembling electric or electronic lamps, tubes or valves or flashbulb, in glass envelopes; machines for manufacturing or hot working glass or glassware.		
		- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes:		
	8475.10.10.00	-- Electrically operated	u	5%
	8475.10.20.00	-- Not electrically operated	u	Nil
	8475.21.00.00	- Machines for manufacturing or hot working glass or glassware:		
		-- Machines for making optical fibres and preforms thereof	u	5%
	8475.29.00.00	-- Other	u	Nil
	8475.90	- Parts:		
	8475.90.10.00	-- Of electrically operated machines	kg	5%
8475.90.20.00	-- Of non-electrically operated machines	kg	Nil	
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.		
		- Automatic beverage-vending machines:		
	8476.21.00.00	-- Incorporating heating or refrigerating devices	u	5%
	8476.29.00.00	-- Other	u	5%
	8476.81.00.00	- Other machines:		
		-- Incorporating heating or refrigerating devices	u	5%
	8476.89.00.00	-- Other	u	5%
8476.90.00.00	- Parts	kg	5%	
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.		
		- Injection-moulding machines:		
	8477.10	-- For moulding rubber	u	5%
	8477.10.10.00	-- For moulding plastics:		
		--- Poly (vinyl chloride) injection moulding machines	u	5%
	8477.10.31.00	--- Other	u	5%
8477.20	- Extruders:			



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8477.20.10.00	-- For extruding rubber	u	5%
	8477.20.20.00	-- For extruding plastics	u	5%
	8477.30.00.00	- Blow moulding machines	u	5%
	8477.40	- Vacuum moulding machines and other thermoforming machines:		
	8477.40.10.00	-- For moulding or forming rubber	u	5%
	8477.40.20.00	-- For moulding or forming plastics	u	5%
		- Other machinery for moulding or otherwise forming:		
	8477.51.00.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	5%
	8477.59	-- Other:		
	8477.59.10.00	--- For rubber	u	5%
	8477.59.20.00	--- For plastics	u	5%
	8477.80	- Other machinery:		
	8477.80.10.00	-- For working rubber or for the manufacture of products from rubber, electrically operated	u	5%
	8477.80.20.00	-- For working rubber or for the manufacture of products from rubber, not electrically operated	u	Nil
		-- For working plastics or for the manufacture of products from plastics, electrically operated:		
	8477.80.31.00	--- Lamination presses for the manufacture of printed circuit boards or printed wiring boards	u	5%
	8477.80.39.00	--- Other	u	5%
	8477.80.40.00	-- For working plastics or for the manufacture of products from plastics, not electrically operated	u	Nil
	8477.90	- Parts:		
	8477.90.10.00	-- Of electrically operated machines for working rubber or for the manufacture of products from rubber	kg	5%
	8477.90.20.00	-- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	kg	Nil
		-- Of electrically operated machines for working plastics or for the manufacture of products from plastic materials:		
	8477.90.32.00	--- Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	kg	5%
	8477.90.39.00	--- Other	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8477.90.40.00	-- Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	kg	Nil
84.78		<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>		
	8478.10	- Machinery:		
	8478.10.10.00	-- Electrically operated	u	5%
	8478.10.20.00	-- Not electrically operated	u	Nil
	8478.90	- Parts:		
	8478.90.10.00	-- Of electrically operated machines	kg	5%
	8478.90.20.00	-- Of non-electrically operated machines	kg	Nil
84.79		<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>		
	8479.10	- Machinery for public works, building or the like:		
	8479.10.10.00	-- Electrically operated	u	5%
	8479.10.20.00	-- Not electrically operated	u	Nil
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:		
	8479.20.10.00	-- Electrically operated	u	5%
	8479.20.20.00	-- Not electrically operated	u	Nil
	8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork:		
	8479.30.10.00	-- Electrically operated	u	5%
	8479.30.20.00	-- Not electrically operated	u	Nil
	8479.40	- Rope or cable-making machines:		
	8479.40.10.00	-- Electrically operated	u	5%
	8479.40.20.00	-- Not electrically operated	u	Nil
	8479.50.00.00	- Industrial robots, not elsewhere specified or included	u	5%
	8479.60.00.00	- Evaporative air coolers	u	5%
		- Passenger boarding bridges:		
	8479.71.00.00	-- Of a kind used in airports	u	Nil
	8479.79.00.00	-- Other	u	Nil
		- Other machines and mechanical appliances:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8479.81	-- For treating metal, including electric wire coil-winders:		
	8479.81.10.00	--- Electrically operated	u	5%
	8479.81.20.00	--- Not electrically operated	u	Nil
	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:		
	8479.82.10.00	--- Electrically operated	u	5%
	8479.82.20.00	--- Not electrically operated	u	Nil
	8479.89	-- Other:		
	8479.89.20.00	--- Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	u	5%
	8479.89.30.00	--- Other, electrically operated	u	5%
	8479.89.40.00	--- Other, not electrically operated	u	Nil
	8479.90	- Parts:		
	8479.90.20.00	-- Of goods of subheading 8479.89.20	kg	5%
	8479.90.30.00	-- Of other electrically operated machines	kg	5%
	8479.90.40.00	-- Of non-electrically operated machines	kg	Nil
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
	8480.10.00.00	- Moulding boxes for metal foundry	kg	Nil
	8480.20.00.00	- Mould bases	kg	Nil
	8480.30	- Moulding patterns:		
	8480.30.10.00	-- Of copper	kg	Nil
	8480.30.90.00	-- Other	kg	Nil
		- Moulds for metal or metal carbides:		
	8480.41.00.00	-- Injection or compression types	kg	Nil
	8480.49.00.00	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8480.50.00.00	- Moulds for glass	kg	Nil
	8480.60.00.00	- Moulds for mineral materials	kg	Nil
		- Moulds for rubber or plastics:		
	8480.71	-- Injection or compression types:		
	8480.71.10.00	--- Moulds for footwear soles	kg	Nil
	8480.71.90.00	--- Other	kg	Nil
	8480.79	-- Other:		
	8480.79.10.00	--- Moulds for footwear soles	kg	Nil
	8480.79.90.00	--- Other	kg	Nil
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
	8481.10	- Pressure-reducing valves:		
		-- Of iron or steel:		
	8481.10.11.00	--- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	Nil
	8481.10.19.00	--- Other	kg	Nil
		-- Of copper or copper alloys:		
	8481.10.21.00	--- With an internal diameter of 2.5 cm or less	kg	Nil
	8481.10.22.00	--- With an internal diameter of over 2.5 cm	kg	Nil
		-- Other:		
	8481.10.91.00	--- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	Nil
	8481.10.99.00	--- Other	kg	Nil
	8481.20	- Valves for oleohydraulic or pneumatic transmissions:		
	8481.20.10.00	-- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	Nil
	8481.20.20.00	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	Nil
	8481.20.90.00	-- Other	kg	Nil
	8481.30	- Check (non-return) valves:		
	8481.30.10.00	-- Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	kg	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8481.30.20.00	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil
	8481.30.30.00	-- Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	kg	Nil
	8481.30.90.00	-- Other	kg	Nil
	8481.40	- Safety or relief valves:		
	8481.40.10.00	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil
	8481.40.20.00	-- Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	kg	Nil
	8481.40.90.00	-- Other	kg	Nil
	8481.80	- Other appliances:		
		-- Valves for inner tubes:		
	8481.80.11.00	--- Of copper or copper alloys	kg	Nil
	8481.80.12.00	--- Of other materials	kg	Nil
		-- Valves for tubeless tyres:		
	8481.80.13.00	--- Of copper or copper alloys	kg	Nil
	8481.80.14.00	--- Of other materials	kg	Nil
		-- LPG cylinder valves of copper or copper alloys, having the following dimensions:		
	8481.80.21.00	--- Having inlet or outlet internal diameters not exceeding 2.5 cm	kg	Nil
	8481.80.22.00	--- Having inlet or outlet internal diameters exceeding 2.5 cm	kg	Nil
	8481.80.30.00	-- Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges	kg	Nil
		-- Soda water bottle valves; gas operated beer dispensing units:		
	8481.80.41.00	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.49.00	--- Other	kg	Nil
		-- Mixing taps and valves:		
	8481.80.51.00	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.59.00	-- Other	kg	Nil
		-- Water pipeline valves:		
		--- Gate valves, of cast iron, with an internal diameter of 4 cm or more; butterfly valves, of cast iron, with an internal diameter of 8 cm or more:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8481.80.61.00	---- Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	Nil
	8481.80.62.00	---- Other	kg	Nil
	8481.80.63.00	--- Other	kg	Nil
		-- Hog nipple waterers:		
	8481.80.64.00	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.65.00	--- Other	kg	Nil
		-- Nipple joint valves:		
	8481.80.66.00	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.67.00	--- Other	kg	Nil
		-- Other:		
		--- Ball valves:		
	8481.80.71.00	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.72.00	---- Other	kg	Nil
		--- Gate valves, manually operated, of iron or steel, having the following dimensions:		
	8481.80.73.00	---- Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	kg	Nil
	8481.80.74.00	---- Having inlet and outlet internal diameters of more than 40 cm	kg	Nil
		--- Manifold valves:		
	8481.80.75.00	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.76.00	---- Other	kg	Nil
		--- Pneumatically controlled valves:		
	8481.80.81.00	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.82.00	---- Other	kg	Nil
		--- Other valves of plastics:		
	8481.80.83.00	---- Having an inlet diameter of not less than 1 cm and an outlet diameter of not more than 2.5 cm	kg	Nil
	8481.80.84.00	---- Having an inlet diameter of not less than 1 cm and an outlet diameter of more than 2.5 cm	kg	Nil
		---- Other:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8481.80.87.00	---- Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	kg	Nil
	8481.80.88.00	---- Other	kg	Nil
	8481.80.89.00	--- Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel --- Other:	kg	Nil
	8481.80.91.00	---- Water taps of copper or copper alloy, with an internal diameter of 2.5 cm or less ---- Other:	kg	Nil
	8481.80.92.00	---- Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	kg	Nil
	8481.80.99.00	---- Other	kg	Nil
	8481.90	- Parts:		
	8481.90.10.00	-- Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm -- For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter:	kg	Nil
	8481.90.21.00	--- Bodies, for water taps	kg	Nil
	8481.90.22.00	--- Bodies, for liquefied petroleum gas (LPG) cylinder valves	kg	Nil
	8481.90.23.00	--- Bodies, other	kg	Nil
	8481.90.29.00	--- Other -- Valves bodies or stems of inner tube or tubeless tyre valves:	kg	Nil
	8481.90.31.00	--- Of copper or copper alloys	kg	Nil
	8481.90.39.00	--- Other -- Valves cores of inner tube or tubeless tyre valves:	kg	Nil
	8481.90.41.00	--- Of copper or copper alloys	kg	Nil
	8481.90.49.00	--- Other	kg	Nil
	8481.90.90.00	-- Other	kg	Nil
84.82		Ball or roller bearings.		
	8482.10.00.00	- Ball bearings	u	Nil
	8482.20.00.00	- Tapered roller bearings, including cone and tapered roller assemblies	u	Nil
	8482.30.00.00	- Spherical roller bearings	u	Nil
	8482.40.00.00	- Needle roller bearings	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8482.50.00.00	- Other cylindrical roller bearings	u	Nil
	8482.80.00.00	- Other, including combined ball/roller bearings	u	Nil
		- Parts:		
	8482.91.00.00	-- Balls, needles and rollers	kg	Nil
	8482.99.00.00	-- Other	kg	Nil
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).		
	8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks:		
	8483.10.10.00	-- For machinery of heading 84.29 or 84.30	u	15%
		-- Cam shafts and crank shafts for engines of vehicles of Chapter 87:		
	8483.10.24.00	--- For vehicles of heading 87.11	u	20%
		--- Other:		
	8483.10.25.00	---- For vehicles of a cylinder capacity not exceeding 2,000 cc	u	Nil
	8483.10.26.00	---- For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	Nil
	8483.10.27.00	---- For vehicles of a cylinder capacity exceeding 3,000 cc	u	Nil
		-- For marine propulsion engines:		
	8483.10.31.00	--- Of an output not exceeding 22.38 kW	u	Nil
	8483.10.39.00	--- Other	u	Nil
	8483.10.90.00	-- Other	u	Nil
	8483.20	- Bearing housings, incorporating ball or roller bearings:		
	8483.20.20.00	-- For machinery of heading 84.29 or 84.30	u	20%
	8483.20.30.00	-- For engines of vehicles of Chapter 87	u	20%
	8483.20.90.00	-- Other	u	Nil
	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
	8483.30.20.00	-- For machinery of heading 84.29 or 84.30	u	20%
	8483.30.30.00	-- For engines of vehicles of Chapter 87	u	20%
	8483.30.90.00	-- Other	u	Nil



BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
	8483.40.20.00	-- For marine vessels	u	Nil
	8483.40.30.00	-- For machinery of heading 84.29 or 84.30	u	20%
	8483.40.90.00	-- Other	u	20%
	8483.50.00.00	- Flywheels and pulleys, including pulley blocks	u	20%
	8483.60.00.00	- Clutches and shaft couplings (including universal joints)	u	20%
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:		
		-- Parts of goods of subheading 8483.10:		
	8483.90.11.00	--- For tractors of subheading 8701.10 or 8701.90	kg	Nil
	8483.90.13.00	--- For other tractors of heading 87.01	kg	15%
	8483.90.14.00	--- For goods of heading 87.11	kg	20%
	8483.90.15.00	--- For other goods of Chapter 87	kg	20%
	8483.90.19.00	--- Other	kg	Nil
		-- Other:		
	8483.90.91.00	--- For goods of subheading 8701.10 or 8701.90	kg	Nil
	8483.90.93.00	--- For other tractors of heading 87.01	kg	20%
	8483.90.94.00	--- For goods of heading 87.11	kg	20%
	8483.90.95.00	--- For other goods of Chapter 87	kg	20%
	8483.90.99.00	--- Other	kg	Nil
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.		
	8484.10.00.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	Nil
	8484.20.00.00	- Mechanical seals	kg	Nil
	8484.90.00.00	- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.		
	8486.10	- Machines and apparatus for the manufacture of boules or wafers:		
	8486.10.10.00	-- Apparatus for rapid heating of semiconductor wafers	u	5%
	8486.10.20.00	-- Spin dryers for semiconductor wafer processing	u	5%
	8486.10.30.00	-- Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	u	5%
	8486.10.40.00	-- Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	u	5%
	8486.10.50.00	-- Grinding, polishing and lapping machines for processing of semiconductor wafers	u	5%
	8486.10.60.00	-- Apparatus for growing or pulling monocrystal semiconductor boules	u	5%
	8486.10.90.00	-- Other	u	5%
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:		
		-- Film formation equipment:		
	8486.20.11.00	--- Chemical vapour deposition apparatus for semiconductor production	u	5%
	8486.20.12.00	--- Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	u	5%
	8486.20.13.00	--- Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	u	5%
	8486.20.19.00	--- Other	u	5%
		-- Doping equipment:		
	8486.20.21.00	--- Ion implanters for doping semiconductor materials	u	5%
	8486.20.29.00	--- Other	u	5%
		-- Etching and stripping equipment:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8486.20.31.00	--- Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	u	5%
	8486.20.32.00	--- Equipment for dry-etching patterns on semiconductor materials	u	5%
	8486.20.33.00	--- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	u	5%
	8486.20.39.00	--- Other	u	5%
		-- Lithography equipment:		
	8486.20.41.00	--- Direct write-on-wafer apparatus	u	Nil
	8486.20.42.00	--- Step and repeat aligners	u	Nil
	8486.20.49.00	--- Other	u	5%
		-- Equipment for developing exposed wafers:		
	8486.20.51.00	--- Dicing machines for scribing or scoring semiconductor wafers	u	5%
	8486.20.59.00	--- Other	u	5%
		-- Other:		
	8486.20.91.00	--- Lasercutters for cutting contacting tracks in semiconductor production by laser beam	u	5%
	8486.20.92.00	--- Machines for bending, folding and straightening semiconductor leads	u	5%
	8486.20.93.00	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	5%
	8486.20.94.00	--- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	5%
	8486.20.95.00	--- Automated machines for the placement or the removal of components or contact elements on semiconductor materials	u	5%
	8486.20.99.00	--- Other	u	5%
	8486.30	- Machines and apparatus for the manufacture of flat panel displays:		
	8486.30.10.00	-- Apparatus for dry etching patterns on flat panel display substrates	u	5%
	8486.30.20.00	-- Apparatus for wet etching, developing, stripping or cleaning flat panel displays	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8486.30.30.00	-- Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	u	5%
	8486.30.90.00	-- Other	u	5%
	8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter:		
	8486.40.10.00	-- Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	u	5%
	8486.40.20.00	-- Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	u	5%
	8486.40.30.00	-- Moulds for manufacture of semiconductor devices	u	Nil
	8486.40.40.00	-- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil
	8486.40.50.00	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil
	8486.40.60.00	-- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	5%
	8486.40.70.00	-- Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	u	Nil
	8486.40.90.00	-- Other	u	5%
	8486.90	- Parts and accessories:		
		-- Of machines and apparatus for the manufacture of boules or wafers:		
	8486.90.11.00	--- Of apparatus for rapid heating of semiconductor wafers	kg	5%
	8486.90.12.00	--- Of spin dryers for semiconductor wafer processing	kg	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8486.90.13.00	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	kg	Nil
		- - - Of machines for sawing monocrystal semiconductor boules into slices, or wafers into cbips:		
	8486.90.14.00	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	Nil
	8486.90.15.00	- - - - Other	kg	Nil
	8486.90.16.00	- - - Of grinding, polishing and lapping machines for processing of semiconductor wafers	kg	Nil
	8486.90.17.00	- - - Of apparatus for growing or pulling monocrystal semiconductor boules	kg	5%
	8486.90.19.00	- - - Other	kg	5%
		- - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:		
	8486.90.21.00	- - - Of chemical vapour deposition apparatus for semiconductor production	kg	5%
	8486.90.22.00	- - - Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	kg	5%
	8486.90.23.00	- - - Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	kg	5%
		- - - Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials:		
	8486.90.24.00	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	Nil
	8486.90.25.00	- - - - Other	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads:		
	8486.90.26.00	---- Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools	kg	Nil
	8486.90.27.00	---- Other	kg	Nil
	8486.90.28.00	--- Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	kg	5%
	8486.90.29.00	--- Other	kg	5%
		-- Of machines and apparatus for the manufacture of flat panel displays:		
	8486.90.31.00	--- Of apparatus for dry etching patterns on flat panel display substrates	kg	Nil
		--- Of apparatus for wet etching, developing, stripping or cleaning flat panel displays:		
	8486.90.32.00	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	Nil
	8486.90.33.00	---- Other	kg	5%
	8486.90.34.00	--- Of chemical vapour deposition apparatus for flat panel display production	kg	5%
	8486.90.35.00	--- Of spinners for coating photosensitive emulsions on flat panel display substrates	kg	5%
	8486.90.36.00	--- Of apparatus for physical deposition on flat panel display substrates	kg	5%
	8486.90.39.00	--- Other	kg	5%
		-- Of machines or apparatus specified in Note 9 (C) to this Chapter:		
	8486.90.41.00	--- Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	kg	Nil
	8486.90.42.00	--- Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	kg	5%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
84.87	8486.90.43.00	- - - Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	kg	5%	
	8486.90.44.00	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	Nil	
	8486.90.45.00	- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	5%	
	8486.90.46.00	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	kg	Nil	
	8486.90.49.00	- - - Other	kg	5%	
			<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>		
	8487.10.00.00	- Ships' or boats' propellers and blades therefor	kg	Nil	
	8487.90.00.00	- Other	kg	Nil'';	

(b) by repealing Chapter 85 and by substituting the following new Chapter therefor —

(b) dengan memansuhkan Penggal 85 dan menggantikannya dengan Penggal yang baru —

**“Chapter 85****Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles****Notes**

1. This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11;
- (c) Machines and apparatus of heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).



4. For the purposes of heading 85.23:

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E<sup>2</sup>PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin-or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

6. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

8. For the purposes of headings 85.41 and 85.42:

(a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" are:

- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

9. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

#### Subheading Note

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.01		Electric motors and generators (excluding generating sets).		
	8501.10	- Motors of an output not exceeding 37.5 W:		
		-- DC motors:		
		--- Stepper motors:		
	8501.10.21.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.10.29.00	---- Other	u	5%
	8501.10.30.00	--- Spindle motors	u	5%
		--- Other:		
	8501.10.41.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.10.49.00	---- Other	u	5%
		-- Other motors including universal (AC/DC) motors:		
		--- Stepper motors:		
	8501.10.51.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.10.59.00	---- Other	u	5%
	8501.10.60.00	--- Spindle motors	u	5%
		--- Other:		
	8501.10.91.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.10.99.00	---- Other	u	5%
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W:		
		-- Of an output not exceeding 1 kW:		
	8501.20.12.00	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.20.19.00	--- Other	u	5%
		-- Of an output exceeding 1 kW:		
	8501.20.21.00	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
		- Other DC motors; DC generators:		
	8501.20.29.00	--- Other	u	5%
		- Other DC motors, DC generators:		
	8501.31	-- Of an output not exceeding 750 W:		
	8501.31.30.00	--- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.31.40.00	--- Other motors	u	5%
	8501.31.50.00	--- Generators	u	5%
	8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW:		
		--- Of an output exceeding 37.5 kW:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8501.32.11.00	---- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.32.12.00	---- Other motors	u	5%
	8501.32.13.00	---- Generators	u	5%
		--- Other:		
	8501.32.91.00	---- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.32.92.00	---- Other motors	u	5%
	8501.32.93.00	---- Generators	u	5%
	8501.33.00.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	u	5%
	8501.34.00.00	-- Of an output exceeding 375 kW	u	5%
	8501.40	- Other AC motors, single-phase:		
		-- Of an output not exceeding 1 kW:		
	8501.40.11.00	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.40.19.00	--- Other	u	5%
		-- Of an output exceeding 1 kW:		
	8501.40.21.00	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.40.29.00	--- Other	u	5%
		- Other AC motors, multi-phase:		
		-- Of an output not exceeding 750 W:		
	8501.51.11.00	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.51.19.00	--- Other	u	5%
	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW:		
		--- Of an output not exceeding 1 kW:		
	8501.52.11.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.52.19.00	---- Other	u	5%
		--- Of an output exceeding 1 kW but not exceeding 37.5 kW:		
	8501.52.21.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.52.29.00	---- Other	u	5%
		--- Of an output exceeding 37.5 kW:		
	8501.52.31.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.52.39.00	---- Other	u	5%
	8501.53.00.00	-- Of an output exceeding 75 kW	u	5%
		- AC generators (alternators):		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8501.61	-- Of an output not exceeding 75 kVA:		
	8501.61.10.00	--- Of an output not exceeding 12.5 kVA	u	5%
	8501.61.20.00	--- Of an output exceeding 12.5 kVA	u	5%
	8501.62	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:		
	8501.62.10.00	--- Of an output exceeding 75 kVA but not exceeding 150 kVA	u	5%
	8501.62.90.00	--- Of an output exceeding 150 kVA but not exceeding 375 kVA	u	5%
	8501.63.00.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	5%
	8501.64.00.00	-- Of an output exceeding 750 kVA	u	5%
85.02		<b>Electric generating sets and rotary converters.</b>		
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
	8502.11.00.00	-- Of an output not exceeding 75 kVA	u	5%
	8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:		
	8502.12.10.00	--- Of an output not exceeding 125 kVA	u	5%
	8502.12.20.00	--- Of an output exceeding 125 kVA	u	5%
	8502.13	-- Of an output exceeding 375 kVA:		
	8502.13.10.00	--- Of an output of 12,500 kVA (10,000 kW) or more	u	5%
	8502.13.90.00	--- Other	u	5%
	8502.20	- Generating sets with spark-ignition internal combustion piston engines:		
	8502.20.10.00	-- Of an output not exceeding 75 kVA	u	5%
	8502.20.20.00	-- Of an output exceeding 75 kVA but not exceeding 100 kVA	u	5%
	8502.20.30.00	-- Of an output exceeding 100 kVA but not exceeding 10,000 kVA	u	5%
		-- Of an output exceeding 10,000 kVA:		
	8502.20.41.00	--- Of an output of 12,500 kVA (10,000 kW) or more	u	5%
	8502.20.49.00	--- Other	u	5%
		- Other generating sets:		
	8502.31	-- Wind-powered:		
	8502.31.10.00	--- Of an output not exceeding 10,000 kVA	u	5%
	8502.31.20.00	--- Of an output exceeding 10,000 kVA	u	5%
	8502.39	-- Other:		
	8502.39.10.00	--- Of an output not exceeding 10 kVA	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8502.39.20.00	- - - Of an output exceeding 10 kVA but not exceeding 10,000 kVA	u	5%
	8502.39.31.00	- - - Of an output exceeding 10,000 kVA: - - - - Of an output of 12,500 kVA (10,000 kW) or more	u	5%
	8502.39.39.00	- - - - Other	u	5%
	8502.40.00.00	- Electric rotary converters	u	5%
85.03	8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.		
	8503.00.10.00	- Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output of 10,000 kW or more	kg	5%
	8503.00.90.00	- Other	kg	5%
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.		
	8504.10.00.00	- Ballasts for discharge lamps or tubes - Liquid dielectric transformers:	u	5%
	8504.21	- - Having a power handling capacity not exceeding 650 kVA:		
	8504.21.10.00	- - - Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA - - - Other:	u	5%
	8504.21.92.00	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more	u	5%
	8504.21.93.00	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66kV or more, but less than 110 kV	u	5%
	8504.21.99.00	- - - - Other	u	5%
	8504.22	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA: - - - Step-voltage regulators (auto transformers):		
	8504.22.11.00	- - - - Of a high side voltage of 66 kV or more	u	5%
	8504.22.19.00	- - - - Other - - - Other:	u	5%
	8504.22.92.00	- - - - Of a high side voltage of 110 kV or more	u	5%
	8504.22.93.00	- - - - Of a high side voltage of 66 kV or more, but less than 110 kV	u	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8504.22.99.00	---- Other	u	5%
	8504.23	-- Having a power handling capacity exceeding 10,000 kVA:		
	8504.23.10.00	--- Having a power handling capacity not exceeding 15,000 kVA	u	5%
		--- Having a power handling capacity exceeding 15,000 kVA:		
	8504.23.21.00	---- Not exceeding 20,000 kVA	u	5%
	8504.23.22.00	---- Exceeding 20,000 kVA but not exceeding 30,000 kVA	u	5%
	8504.23.29.00	---- Other	u	5%
		- Other transformers:		
	8504.31	-- Having a power handling capacity not exceeding 1 kVA:		
		--- Instrument potential transformers:		
	8504.31.11.00	---- With a voltage rating of 110 kV or more	u	5%
	8504.31.12.00	---- With a voltage rating of 66 kV or more, but less than 110 kV	u	5%
	8504.31.13.00	---- With a voltage rating of 1 kV or more, but less than 66 kV	u	5%
	8504.31.19.00	---- Other	u	5%
		--- Instrument current transformers:		
		---- With a voltage rating of 110 kV or more:		
	8504.31.21.00	----- Ring current transformers with a voltage rating not exceeding 220 kV	u	5%
	8504.31.22.00	----- Other	u	5%
	8504.31.23.00	---- With a voltage rating of 66 kV or more, but less than 110 kV	u	5%
	8504.31.24.00	---- With a voltage rating of 1 kV or more, but less than 66 kV	u	5%
	8504.31.29.00	---- Other	u	5%
	8504.31.30.00	--- Flyback transformers	u	5%
	8504.31.40.00	--- Intermediate frequency transformers	u	5%
		--- Other:		
	8504.31.91.00	---- Of a kind used with toys, scale models or similar recreational models	u	5%
	8504.31.92.00	---- Other matching transformers	u	5%
	8504.31.99.00	---- Other	u	5%
	8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:		
		--- Instrument transformers (potential and current) of a power handling capacity not exceeding 5 kVA:		
	8504.32.11.00	---- Matching transformers	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8504.32.19.00	---- Other	u	5%
	8504.32.20.00	--- Other, of a kind used with toys, scale models or similar recreational models	u	5%
	8504.32.30.00	--- Other, having a minimum frequency of 3 MHz	u	5%
		--- Other, of a power handling capacity not exceeding 10 kVA:		
	8504.32.41.00	---- Matching transformers	u	5%
	8504.32.49.00	---- Other	u	5%
		--- Other, of a power handling capacity exceeding 10 kVA:		
	8504.32.51.00	---- Matching transformers	u	5%
	8504.32.59.00	---- Other	u	5%
	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:		
		--- Of a high side voltage of 66 kV or more:		
	8504.33.11.00	---- Matching transformers	u	5%
	8504.33.19.00	---- Other	u	5%
		--- Other:		
	8504.33.91.00	---- Matching transformers	u	5%
	8504.33.99.00	---- Other	u	5%
	8504.34	-- Having a power handling capacity exceeding 500 kVA:		
		--- Having a power handling capacity not exceeding 15,000 kVA:		
		---- Having a power handling capacity exceeding 10,000 kVA and of a high side voltage of 66 kV or more:		
	8504.34.11.00	----- Matching transformers	u	5%
	8504.34.12.00	----- Other	u	5%
		---- Other:		
	8504.34.13.00	----- Matching transformers	u	5%
	8504.34.14.00	----- Other	u	5%
		--- Having a power handling capacity exceeding 15,000 kVA:		
		---- Of a high side voltage of 66 kV or more:		
	8504.34.22.00	----- Matching transformers	u	5%
	8504.34.23.00	----- Other	u	5%
		---- Other:		
	8504.34.24.00	----- Matching transformers	u	5%
	8504.34.29.00	----- Other	u	5%
	8504.40	- Static converters:		



BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- For automatic data processing machines and units thereof, and telecommunications apparatus:		
	8504.40.11	--- Uninterrupted power supplies (UPS)		
	8504.40.11.10	---- For automatic data processing machines	u	Nil
	8504.40.11.90	---- Other	u	5%
	8504.40.19	--- Other		
	8504.40.19.10	---- For automatic data processing machines	u	Nil
	8504.40.19.90	---- Other	u	5%
	8504.40.20.00	-- Battery chargers having a rating exceeding 100 kVA	u	5%
	8504.40.30.00	-- Other rectifiers	u	5%
	8504.40.40.00	-- Inverters	u	5%
	8504.40.90.00	-- Other	u	5%
	8504.50	- Other inductors:		
	8504.50.10	-- Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus		
	8504.50.10.10	--- For automatic data processing machines	u	Nil
	8504.50.10.90	--- Other	u	5%
	8504.50.20.00	-- Chip type fixed inductors	u	5%
		-- Other:		
	8504.50.93.00	--- Having a power handling capacity not exceeding 2,500 kVA	u	5%
	8504.50.94.00	--- Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	u	5%
	8504.50.95.00	--- Having a power handling capacity exceeding 10,000 kVA	u	5%
	8504.90	- Parts:		
	8504.90.10.00	-- Of goods of subheading of 8504.10	kg	5%
	8504.90.20	-- Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10		
	8504.90.20.10	--- Of goods of subheading of 8504.40.11.10, 8504.40.19.10 or 8504.50.10.10	kg	Nil
	8504.90.20.90	--- Other	kg	5%
		-- For electrical transformers of a capacity not exceeding 10,000 kVA:		
	8504.90.31.00	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	kg	5%
	8504.90.39.00	--- Other	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- For electrical transformers of a capacity exceeding 10,000 kVA:		
	8504.90.41.00	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	kg	5%
	8504.90.49.00	--- Other	kg	5%
	8504.90.50.00	-- Other, for inductors of a capacity not exceeding 2,500 kVA	kg	5%
	8504.90.60.00	-- Other, for inductors of a capacity exceeding 2,500 kVA	kg	5%
	8504.90.90.00	-- Other	kg	5%
85.05		<b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.</b> - Permanent magnets and articles intended to become permanent magnets after magnetisation:		
	8505.11.00.00	-- Of metal	kg	5%
	8505.19.00.00	-- Other	kg	5%
	8505.20.00.00	- Electro-magnetic couplings, clutches and brakes	kg	5%
	8505.90.00.00	- Other, including parts	kg	5%
85.06		<b>Primary cells and primary batteries.</b>		
	8506.10	- Manganese dioxide:		
	8506.10.10.00	-- Having an external volume not exceeding 300 cm <sup>3</sup>	u	5%
	8506.10.90.00	-- Other	u	5%
	8506.30.00.00	- Mercuric oxide	u	5%
	8506.40.00.00	- Silver oxide	u	5%
	8506.50.00.00	- Lithium	u	5%
	8506.60	- Air-zinc:		
	8506.60.10.00	-- Having an external volume not exceeding 300 cm <sup>3</sup>	u	5%
	8506.60.90.00	-- Other	u	5%
	8506.80	- Other primary cells and primary batteries:		
	8506.80.10.00	-- Zinc carbon, having an external volume not exceeding 300 cm <sup>3</sup>	u	5%
	8506.80.20.00	-- Zinc carbon, having an external volume exceeding 300 cm <sup>3</sup>	u	5%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.07		-- Other:		
	8506.80.91.00	--- Having an external volume not exceeding 300 cm <sup>3</sup>	u	5%
	8506.80.99.00	--- Other	u	5%
	8506.90.00.00	- Parts	kg	5%
		Electric accumulators, including separators therefor, whether or not rectangular (including square).		
	8507.10	- Lead-acid, of a kind used for starting piston engines:		
	8507.10.10.00	-- Of a kind used for aircraft	u	5%
		-- Other:		
		--- 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:		
	8507.10.92.00	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	5%
	8507.10.93.00	---- Other	u	5%
		--- Other:		
	8507.10.94.00	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	5%
	8507.10.99.00	---- Other	u	5%
	8507.20	- Other lead-acid accumulators:		
	8507.20.10.00	-- Of a kind used for aircraft	u	5%
		-- Other:		
		--- 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:		
	8507.20.91.00	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	5%
	8507.20.92.00	---- Other	u	5%
		--- Other:		
	8507.20.93.00	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	5%
	8507.20.99.00	---- Other	u	5%
8507.30	- Nickel-cadmium:			
8507.30.10.00	-- Of a kind used for aircraft	u	5%	
8507.30.90.00	-- Other	u	5%	
8507.40	- Nickel-iron:			
8507.40.10.00	-- Of a kind used for aircraft	u	5%	
8507.40.90.00	-- Other	u	5%	
8507.50.00.00	- Nickel-metal hydride	u	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8507.60	- Lithium-ion:		
	8507.60.10.00	-- Of a kind used for laptops including notebooks and subnotebooks	u	Nil
	8507.60.90.00	-- Other	u	5%
	8507.80	- Other accumulators:		
	8507.80.10.00	-- Of a kind used for aircraft	u	5%
		-- Other:		
	8507.80.91.00	--- Of a kind used for laptops including notebooks and subnotebooks	u	Nil
	8507.80.99.00	--- Other	u	5%
	8507.90	- Parts:		
		-- Plates:		
	8507.90.11.00	--- Of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	kg	5%
	8507.90.12.00	--- Of a kind used for aircraft	kg	5%
	8507.90.19.00	--- Other	kg	5%
		-- Other:		
	8507.90.91.00	--- Of a kind used for aircraft	kg	5%
	8507.90.92.00	--- Battery separators, ready for use, of materials other than poly(vinyl chloride)	kg	5%
	8507.90.93.00	--- Other, of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	kg	5%
	8507.90.99.00	--- Other	kg	5%
85.08		Vacuum cleaners.		
		- With self-contained electric motor:		
	8508.11.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l		
	8508.11.00.10	--- For automatic data processing machines	u	Nil
	8508.11.00.90	--- Other	u	5%
	8508.19	-- Other:		
	8508.19.10.00	--- Of a kind suitable for domestic use	u	5%
	8508.19.90.00	--- Other	u	5%
	8508.60.00.00	- Other vacuum cleaners	u	5%
	8508.70	- Parts:		
	8508.70.10.00	-- Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	kg	5%
	8508.70.90.00	-- Other	kg	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.		
	8509.40.00.00	- Food grinders and mixers; fruit or vegetable juice extractors	u	5%
	8509.80	- Other appliances:		
	8509.80.10.00	- - Floor polishers	u	5%
	8509.80.20.00	- - Kitchen waste disposers	u	5%
	8509.80.90.00	- - Other	u	5%
	8509.90	- Parts:		
	8509.90.10.00	- - Of goods of subheading 8509.80.10	kg	5%
	8509.90.90.00	- - Other	kg	5%
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
	8510.10.00.00	- Shavers	u	5%
	8510.20.00.00	- Hair clippers	u	5%
	8510.30.00.00	- Hair-removing appliances	u	5%
	8510.90.00.00	- Parts	kg	5%
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
	8511.10	- Sparking plugs:		
	8511.10.10.00	- - Of a kind suitable for aircraft engines	u	20%
	8511.10.20.00	- - Of a kind suitable for motor vehicle engines	u	20%
	8511.10.90.00	- - Other	u	20%
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:		
	8511.20.10.00	- - Of a kind suitable for aircraft engines	u	20%
		- - Of a kind suitable for motor vehicle engines:		
	8511.20.21.00	- - - Unassembled	u	20%
	8511.20.29.00	- - - Other	u	20%
		- - Other:		
8511.20.91.00	- - - Unassembled	u	20%	
8511.20.99.00	- - - Other	u	20%	
	8511.30	- Distributors; ignition coils:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8511.30.30.00	-- Of a kind suitable for aircraft engines -- Of a kind suitable for motor vehicle engines:	u	20%
	8511.30.41.00	--- Unassembled	u	20%
	8511.30.49.00	--- Other	u	20%
		-- Other:		
	8511.30.91.00	--- Unassembled	u	20%
	8511.30.99.00	--- Other	u	20%
	8511.40	- Starter motors and dual purpose starter-generators:		
	8511.40.10.00	-- Of a kind used for aircraft engines -- Other unassembled starter motors:	u	20%
	8511.40.21.00	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	20%
	8511.40.29.00	--- Other	u	20%
		-- Assembled starter motors for engines of vehicles of headings 87.01 to 87.05:		
	8511.40.31.00	--- For engines of vehicles of heading 87.01	u	20%
	8511.40.32.00	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	u	20%
	8511.40.33.00	--- For engines of vehicles of heading 87.05	u	20%
		-- Other:		
	8511.40.91.00	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	20%
	8511.40.99.00	--- Other	u	20%
	8511.50	- Other generators:		
	8511.50.10.00	-- Of a kind used for aircraft engines -- Other unassembled alternators:	u	20%
	8511.50.21.00	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	20%
	8511.50.29.00	--- Other	u	20%
		-- Assembled alternators for engines of vehicles of headings 87.01 to 87.05:		
	8511.50.31.00	--- For engines of vehicles of heading 87.01	u	20%
	8511.50.32.00	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	u	20%
	8511.50.33.00	--- For engines of vehicles of heading 87.05	u	20%
		-- Other:		
	8511.50.91.00	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	20%
	8511.50.99.00	--- Other	u	20%
	8511.80	- Other equipment:		
	8511.80.10.00	-- Of a kind used for aircraft engines	u	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
85.12	8511.80.20.00	-- Of a kind suitable for motor vehicles engines	u	20%	
	8511.80.90.00	-- Other	u	20%	
	8511.90	- Parts:			
	8511.90.10.00	-- Of a kind used for aircraft engines	kg	20%	
	8511.90.20.00	-- Of a kind suitable for motor vehicles engines	kg	20%	
	8511.90.90.00	-- Other	kg	20%	
			<b>Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>		
	8512.10.00.00	- Lighting or visual signalling equipment of a kind used on bicycles	u	Nil	
	8512.20	- Other lighting or visual signalling equipment:			
	8512.20.20.00	-- Unassembled lighting or visual signalling equipment	u	20%	
		-- Other:			
	8512.20.91.00	--- For motorcycles	u	20%	
	8512.20.99.00	--- Other	u	20%	
	8512.30	- Sound signalling equipment:			
	8512.30.10	-- Horns and sirens, assembled			
	8512.30.10.10	--- Of a kind used on bicycles	u	Nil	
	8512.30.10.90	--- Other	u	20%	
	8512.30.20.00	-- Unassembled sound signalling equipment	u	20%	
		-- Other:			
	8512.30.91.00	--- Obstacle detection (warning) devices for vehicles	u	20%	
	8512.30.99	--- Other			
	8512.30.99.10	---- Of a kind used on bicycles	u	Nil	
	8512.30.99.90	---- Other	u	20%	
	8512.40.00.00	- Windscreen wipers, defrosters and demisters	u	20%	
	8512.90	- Parts:			
	8512.90.10.00	-- Of goods of subheading 8512.10	kg	Nil	
	8512.90.20.00	-- Of goods of subheading 8512.20, 8512.30 or 8512.40	kg	20%	
85.13		<b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.</b>			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8513.10	- Lamps:		
	8513.10.10.00	-- Miners' helmet lamps	u	5%
	8513.10.20.00	-- Quarrymen's lamps	u	5%
	8513.10.90.00	-- Other	u	5%
	8513.90	- Parts:		
	8513.90.10.00	-- Of miners' helmet lamps or quarrymen's lamps	kg	5%
	8513.90.30.00	-- Flashlight reflectors; flashlight switch slides of plastics	kg	5%
	8513.90.90.00	-- Other	kg	5%
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.		
	8514.10.00.00	- Resistance heated furnaces and ovens	u	5%
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss:		
	8514.20.20.00	-- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	5%
	8514.20.90.00	-- Other	u	5%
	8514.30	- Other furnaces and ovens:		
	8514.30.20.00	-- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	5%
	8514.30.90.00	-- Other	u	5%
	8514.40.00.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	5%
	8514.90	- Parts:		
	8514.90.20.00	-- Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	kg	5%
	8514.90.90.00	-- Other	kg	5%
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.		
		- Brazing or soldering machines and apparatus:		



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8515.11.00.00	-- Soldering irons and guns	u	5%
	8515.19	-- Other:		
	8515.19.10.00	--- Machines and apparatus for soldering components on printed circuit boards/printed wiring boards	u	5%
	8515.19.90.00	--- Other	u	5%
		- Machines and apparatus for resistance welding of metal:		
	8515.21.00.00	-- Fully or partly automatic	u	5%
	8515.29.00.00	-- Other	u	5%
		- Machines and apparatus for arc (including plasma arc) welding of metals:		
	8515.31.00.00	-- Fully or partly automatic	u	5%
	8515.39	-- Other:		
	8515.39.10.00	--- AC arc welders, transformer type	u	5%
	8515.39.90.00	--- Other	u	5%
	8515.80	- Other machines and apparatus:		
	8515.80.10.00	-- Electric machines and apparatus for hot spraying of metals or sintered metal carbides	u	5%
	8515.80.90.00	-- Other	u	5%
	8515.90	- Parts:		
	8515.90.10.00	-- Of AC arc welders, transformer type	kg	5%
	8515.90.20.00	-- Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards	kg	5%
	8515.90.90.00	-- Other	kg	5%
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.		
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters:		
	8516.10.10.00	-- Instantaneous or storage water heaters	u	5%
	8516.10.30.00	-- Immersion heaters	u	5%
		- Electric space heating apparatus and electric soil heating apparatus:		
	8516.21.00.00	-- Storage heating radiators	u	5%
	8516.29.00.00	-- Other	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Electro-thermic hair-dressing or hand-drying apparatus:		
	8516.31.00.00	-- Hair dryers	u	5%
	8516.32.00.00	-- Other hair-dressing apparatus	u	5%
	8516.33.00.00	-- Hand-drying apparatus	u	5%
	8516.40	- Electric smoothing irons:		
	8516.40.10.00	-- Of a kind designed to use steam from industrial boilers	u	5%
	8516.40.90.00	-- Other	u	5%
	8516.50.00.00	- Microwave ovens	u	5%
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
	8516.60.10.00	-- Rice cookers	u	5%
	8516.60.90.00	-- Other	u	5%
		- Other electro-thermic appliances:		
	8516.71.00.00	-- Coffee or tea makers	u	5%
	8516.72.00.00	-- Toasters	u	5%
	8516.79	-- Other:		
	8516.79.10.00	--- Kettles	u	5%
	8516.79.90.00	--- Other	u	5%
	8516.80	- Electric heating resistors:		
	8516.80.10.00	-- For type-founding or type-setting machines; for industrial furnaces	u	5%
	8516.80.30.00	-- For domestic appliances	u	5%
	8516.80.90.00	-- Other	u	5%
	8516.90	- Parts:		
		-- Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10:		
	8516.90.21.00	--- Sealed hotplates for domestic appliances	kg	5%
	8516.90.29.00	--- Other	kg	5%
	8516.90.30.00	-- Of goods of subheading 8516.10	kg	5%
	8516.90.40.00	-- Of electric heating resistors for type-founding or type-setting machines	kg	5%
	8516.90.90.00	-- Other	kg	5%
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data including apparatus for communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Telephone sets, including telephones for cellular networks or for other wireless networks:		
	8517.11.00.00	-- Line telephone sets with cordless handsets	u	5%
	8517.12.00.00	-- Telephones for cellular networks or for other wireless networks	u	5%
	8517.18.00.00	-- Other	u	5%
		- Other apparatus for transmission or reception of voices, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
	8517.61.00.00	-- Base stations	u	5%
	8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:		
	8517.62.10.00	--- Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	u	5%
		--- Units of automatic data processing machines other than units of heading 84.71:		
	8517.62.21.00	---- Control and adaptor units, including gateways, bridges and routers	u	Nil
	8517.62.29.00	---- Other	u	Nil
	8517.62.30.00	--- Telephonic or telegraphic switching apparatus	u	5%
		--- Apparatus for carrier-current line systems or for digital line systems:		
	8517.62.41	---- Modems including cable modems and modem cards		
	8517.62.41.10	----- For automatic data processing machines	u	Nil
	8517.62.41.90	----- Other	u	5%
	8517.62.42.00	---- Concentrators or multiplexers	u	5%
	8517.62.49	---- Other		
	8517.62.49.10	----- For automatic data processing machines	u	Nil
	8517.62.49.90	----- Other	u	5%
		--- Other transmission apparatus incorporating reception apparatus:		
	8517.62.51.00	---- Wireless LANs	u	Nil
	8517.62.52.00	---- Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8517.62.53.00	---- Other transmission apparatus for radio-telephony or radio-telegraphy	u	Nil
	8517.62.59.00	---- Other	u	5%
		--- Other transmission apparatus:		
	8517.62.61.00	---- For radio-telephony or radio-telegraphy	u	5%
	8517.62.69.00	---- Other	u	5%
		--- Other:		
	8517.62.91.00	---- Portable receivers for calling, alerting or paging and paging alert devices, including pagers	u	5%
	8517.62.92.00	---- For radio-telephony or radio-telegraphy	u	5%
	8517.62.99.00	---- Other	u	5%
	8517.69.00.00	-- Other	u	5%
	8517.70	- Parts:		
	8517.70.10.00	-- Of control and adaptor units including gateways, bridges and routers	kg	Nil
		-- Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers:		
	8517.70.21.00	--- Of cellular telephones	kg	5%
	8517.70.29.00	--- Other	kg	5%
		-- Other printed circuit boards, assembled:		
	8517.70.31.00	--- Of goods for line telephony or line telegraphy	kg	5%
	8517.70.32.00	--- Of goods for radio-telephony or radio-telegraphy	kg	5%
	8517.70.39.00	--- Other	kg	5%
	8517.70.40.00	-- Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	kg	5%
		-- Other:		
	8517.70.91.00	--- Of goods for line telephony or line telegraphy	kg	5%
	8517.70.92.00	--- Of goods for radio-telephony or radio-telegraphy	kg	5%
	8517.70.99.00	--- Other	kg	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.		
	8518.10	- Microphones and stands therefor: -- Microphones:		
	8518.10.11.00	--- Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	u	5%
	8518.10.19.00	--- Other microphones, whether or not with their stands	u	5%
	8518.10.90	-- Other		
	8518.10.90.10	--- For automatic data processing machines	u	Nil
	8518.10.90.90	--- Other	u	5%
		- Loudspeakers, whether or not mounted in their enclosures:		
	8518.21	-- Single loudspeakers, mounted in their enclosures:		
	8518.21.10.00	--- Box speaker type	u	5%
	8518.21.90	--- Other		
	8518.21.90.10	---- For automatic data processing machines	u	Nil
	8518.21.90.90	---- Other	u	5%
	8518.22	-- Multiple loudspeakers, mounted in the same enclosure:		
	8518.22.10.00	--- Box speaker type	u	5%
	8518.22.90	--- Other		
	8518.22.90.10	---- For automatic data processing machines	u	Nil
	8518.22.90.90	---- Other	u	5%
	8518.29	-- Other:		
	8518.29.20.00	--- Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	u	5%
	8518.29.90	--- Other		
	8518.29.90.10	---- For automatic data processing machines	u	Nil
	8518.29.90.90	---- Other	u	5%
	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:		
	8518.30.10	-- Headphones		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8518.30.10.10	--- For automatic data processing machines	u	Nil
	8518.30.10.90	--- Other	u	5%
	8518.30.20	-- Earphones		
	8518.30.20.10	--- For automatic data processing machines	u	Nil
	8518.30.20.90	--- Other	u	5%
	8518.30.40.00	-- Line telephone handsets	u	5%
		-- Other combined microphone/speaker sets:		
	8518.30.51.00	--- For goods of subheading 8517.12.00	u	5%
	8518.30.59	--- Other		
	8518.30.59.10	---- For automatic data processing machines	u	Nil
	8518.30.59.90	---- Other	u	5%
	8518.30.90.00	-- Other	u	5%
	8518.40	- Audio-frequency electric amplifiers:		
	8518.40.20.00	-- Used as repeaters in line telephony	u	5%
	8518.40.30.00	-- Used as repeaters in telephony other than line telephony	u	5%
	8518.40.40.00	-- Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	u	5%
	8518.40.90.00	-- Other	u	5%
	8518.50	- Electric sound amplifier sets:		
	8518.50.10.00	-- Having a power rating of 240 W or more	u	5%
	8518.50.20.00	-- Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	u	5%
	8518.50.90.00	-- Other	u	5%
	8518.90	- Parts:		
	8518.90.10.00	-- Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	kg	5%
	8518.90.20.00	-- Of goods of subheading 8518.40.40	kg	5%
	8518.90.30.00	-- Of goods of subheading 8518.21 or 8518.22	kg	5%
	8518.90.40.00	-- Of goods of subheading 8518.29.90	kg	5%
	8518.90.90.00	-- Other	kg	5%
85.19		Sound recording or reproducing apparatus.		
	8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:		
	8519.20.10.00	-- Coins or disc operated record players	u	5%
	8519.20.20.00	-- Other	u	5%
	8519.30.00.00	- Turntables (record-decks)	u	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8519.50.00.00	- Telephone answering machines	u	5%
		- Other apparatus:		
	8519.81	-- Using magnetic, optical or semiconductor media:		
	8519.81.10.00	--- Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	u	5%
	8519.81.20.00	--- Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power	u	5%
	8519.81.30.00	--- Compact disc players	u	5%
		--- Transcribing machines:		
	8519.81.41.00	---- Of a kind suitable for cinematography or broadcasting	u	5%
	8519.81.49.00	---- Other	u	5%
	8519.81.50.00	--- Dictating machines not capable of operating without an external source of power	u	5%
		--- Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type:		
	8519.81.61.00	---- Of a kind suitable for cinematography or broadcasting	u	5%
	8519.81.69.00	---- Other	u	5%
		--- Other sound reproducing apparatus, cassette type:		
	8519.81.71.00	---- Of a kind suitable for cinematography or broadcasting	u	5%
	8519.81.79.00	---- Other	u	5%
		--- Other:		
	8519.81.91.00	---- Of a kind suitable for cinematography or broadcasting	u	5%
	8519.81.99.00	---- Other	u	5%
	8519.89	-- Other:		
		--- Cinematographic sound reproducers:		
	8519.89.11.00	---- For film of a width of less than 16 mm	u	5%
	8519.89.12.00	---- For film of a width of 16 mm or more	u	5%
	8519.89.20.00	--- Record-players with or without loudspeakers	u	5%
	8519.89.30.00	--- Of a kind suitable for cinematography or broadcasting	u	5%
	8519.89.90.00	--- Other	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
	8521.10	- Magnetic tape-type:		
	8521.10.10.00	-- Of a kind used in cinematography or television broadcasting	u	5%
	8521.10.90.00	-- Other	u	5%
	8521.90	- Other:		
		-- Laser disc players:		
	8521.90.11.00	--- Of a kind used in cinematography or television broadcasting	u	5%
	8521.90.19.00	--- Other	u	5%
		-- Other:		
	8521.90.91.00	--- Of a kind used in cinematography or television broadcasting	u	5%
	8521.90.99.00	--- Other	u	5%
85.22		Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.		
	8522.10.00.00	- Pick-up cartridges	kg	5%
	8522.90	- Other:		
	8522.90.20.00	-- Printed circuit board assemblies for telephone answering machines	kg	5%
	8522.90.30.00	-- Printed circuit board assemblies for cinematographic sound recorders or reproducers	kg	5%
	8522.90.40.00	-- Audio or video tape decks and compact disc mechanisms	kg	5%
	8522.90.50.00	-- Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	kg	5%
		-- Other:		
	8522.90.91.00	--- Other parts and accessories of cinematographic sound recorders or reproducers	kg	5%
	8522.90.92.00	--- Other parts of telephone answering machines	kg	5%
	8522.90.93.00	--- Other parts and accessories for goods of subheading 8519.81 or heading 85.21	kg	5%
	8522.90.99.00	--- Other	kg	5%



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.		
		- Magnetic media:		
	8523.21	-- Cards incorporating a magnetic stripe:		
	8523.21.10.00	--- Unrecorded	u	Nil
	8523.21.90.00	--- Other	u	Nil
	8523.29	-- Other:		
		--- Magnetic tapes, of a width not exceeding 4 mm:		
		---- Unrecorded:		
	8523.29.11.00	----- Computer tapes	u	Nil
	8523.29.19.00	----- Other	u	Nil
		---- Other:		
	8523.29.21.00	----- Video tapes	u	5%
	8523.29.29.00	----- Other	u	5%
		--- Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm:		
		---- Unrecorded:		
	8523.29.31.00	----- Computer tapes	u	Nil
	8523.29.33.00	----- Video tapes	u	Nil
	8523.29.39.00	----- Other	u	Nil
		---- Other:		
	8523.29.41.00	----- Computer tapes	u	Nil
	8523.29.42.00	----- Of a kind suitable for cinematography	u	5%
	8523.29.43.00	----- Other video tapes	u	5%
	8523.29.49.00	----- Other	u	5%
		--- Magnetic tapes, of a width exceeding 6.5 mm:		
		---- Unrecorded:		
	8523.29.51.00	----- Computer tapes	u	Nil
	8523.29.52.00	----- Video tapes	u	Nil
	8523.29.59.00	----- Other	u	Nil
		---- Other:		
	8523.29.61.00	----- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8523.29.62.00	----- Of a kind suitable for cinematography	u	5%
	8523.29.63.00	----- Other video tapes	u	5%
	8523.29.69.00	----- Other	u	5%
		--- Magnetic discs:		
		---- Unrecorded:		
	8523.29.71.00	----- Computer hard disks and diskettes	u	Nil
	8523.29.79.00	----- Other	u	Nil
		---- Other:		
		----- Of a kind used for reproducing phenomena other than sound or image:		
	8523.29.81.00	----- Of a kind suitable for computer use	u	Nil
	8523.29.82.00	----- Other	u	5%
	8523.29.83.00	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.29.84.00	----- Other, of a kind suitable for cinematography	u	5%
	8523.29.89.00	----- Other	u	5%
		--- Other:		
		---- Unrecorded:		
	8523.29.91.00	----- Of a kind suitable for computer use	u	Nil
	8523.29.92.00	----- Other	u	Nil
		---- Other:		
		----- Of a kind used for reproducing phenomena other than sound or image:		
	8523.29.93.00	----- Of a kind suitable for computer use	u	Nil
	8523.29.94.00	----- Other	u	5%
	8523.29.95.00	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.29.99.00	----- Other	u	5%
		- Optical media:		
	8523.41	-- Unrecorded:		
	8523.41.10.00	--- Of a kind suitable for computer use	u	Nil
	8523.41.90.00	--- Other	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8523.49	-- Other:		
		--- Discs for laser reading systems :		
	8523.49.11.00	---- Of a kind used for reproducing phenomena other than sound or image	u	Nil
		---- Of a kind used for reproducing sound only:		
	8523.49.12.00	----- Educational, technical, scientific, historical or cultural discs	u	Nil
	8523.49.13.00	----- Other	u	5%
	8523.49.14.00	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.49.19.00	---- Other	u	5%
		--- Other :		
	8523.49.91.00	---- Of a kind used for reproducing phenomena other than sound or image	u	Nil
	8523.49.92.00	---- Of a kind used for reproducing sound only	u	5%
	8523.49.93.00	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.49.99.00	---- Other	u	5%
		- Semiconductor media:		
	8523.51	-- Solid-state non-volatile storage devices:		
		--- Unrecorded:		
	8523.51.11.00	---- Of a kind suitable for computer use	u	Nil
	8523.51.19.00	---- Other	u	Nil
		--- Other:		
		---- Of a kind used for reproducing phenomena other than sound or image:		
	8523.51.21.00	----- Of a kind suitable for computer use	u	Nil
	8523.51.29.00	----- Other	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8523.51.30.00	--- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.51.90.00	--- Other	u	5%
	8523.52.00.00	-- "Smart cards"	u	Nil
	8523.59	-- Other:		
	8523.59.10.00	--- Proximity cards and tags	u	20%
		--- Other, unrecorded:		
	8523.59.21.00	---- Of a kind suitable for computer use	u	Nil
	8523.59.29.00	---- Other	u	Nil
		--- Other:		
	8523.59.30.00	---- Of a kind used for reproducing phenomena other than sound or image	u	Nil
	8523.59.40.00	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.59.90.00	---- Other	u	5%
	8523.80	- Other:		
	8523.80.40.00	-- Gramophone records	u	5%
		-- Other, unrecorded:		
	8523.80.51.00	--- Of a kind suitable for computer use	u	Nil
	8523.80.59.00	--- Other	u	Nil
		-- Other:		
	8523.80.91.00	--- Of a kind used for reproducing phenomena other than sound or image	u	Nil
	8523.80.92.00	--- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.80.99.00	--- Other	u	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.		
	8525.50.00.00	- Transmission apparatus	u	5%
	8525.60.00.00	- Transmission apparatus incorporating reception apparatus	u	5%
	8525.80	- Television cameras, digital cameras and video camera recorders:		
	8525.80.10.00	-- Web cameras	u	Nil
		-- Video camera recorders:		
	8525.80.31.00	--- Of a kind used in broadcasting	u	5%
	8525.80.39.00	--- Other	u	5%
	8525.80.40.00	-- Television cameras	u	5%
	8525.80.50.00	-- Other digital cameras	u	5%
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
	8526.10	- Radar apparatus:		
	8526.10.10.00	-- Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	u	Nil
	8526.10.90.00	-- Other	u	Nil
		- Other:		
	8526.91	-- Radio navigational aid apparatus:		
	8526.91.10.00	--- Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	u	Nil
	8526.91.90.00	--- Other	u	Nil
	8526.92.00.00	-- Radio remote control apparatus	u	5%
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
		- Radio-broadcast receivers capable of operating without an external source of power:		
	8527.12.00.00	-- Pocket-size radio cassette-players	u	5%
	8527.13	-- Other apparatus combined with sound recording or reproducing apparatus:		
	8527.13.10.00	--- Portable	u	5%
	8527.13.90.00	--- Other	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8527.19	-- Other:		
		--- Reception apparatus capable of planning, managing and monitoring the electromagnetic spectrum:		
	8527.19.11.00	---- Portable	u	5%
	8527.19.19.00	---- Other	u	5%
		--- Other:		
	8527.19.91.00	---- Portable	u	5%
	8527.19.99.00	---- Other	u	5%
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
	8527.21.00.00	-- Combined with sound recording or reproducing apparatus	u	5%
	8527.29.00.00	-- Other	u	5%
		- Other:		
	8527.91	-- Combined with sound recording or reproducing apparatus:		
	8527.91.10.00	--- Portable	u	5%
	8527.91.90.00	--- Other	u	5%
	8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock:		
	8527.92.10.00	--- Portable	u	5%
		--- Other:		
	8527.92.91.00	---- Mains operated	u	5%
	8527.92.99.00	---- Other	u	5%
	8527.99	-- Other:		
	8527.99.10.00	--- Portable	u	5%
		--- Other:		
	8527.99.91.00	---- Mains operated	u	5%
	8527.99.99.00	---- Other	u	5%
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.		
		- Cathode-ray tube monitors:		
	8528.41	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71:		
	8528.41.10.00	--- Colour	u	Nil
	8528.41.20.00	--- Monochrome	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8528.49	-- Other:		
	8528.49.10.00	--- Colour	u	5%
	8528.49.20.00	--- Monochrome	u	5%
		- Other monitors:		
	8528.51	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71:		
	8528.51.10.00	--- Projection type flat panel display units	u	Nil
	8528.51.20.00	--- Other, colour	u	Nil
	8528.51.30.00	--- Other, monochrome	u	Nil
	8528.59	-- Other:		
	8528.59.10.00	--- Colour	u	5%
	8528.59.20.00	--- Monochrome	u	5%
		- Projectors:		
	8528.61	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71:		
	8528.61.10.00	--- Flat panel display type	u	Nil
	8528.61.90.00	--- Other	u	Nil
	8528.69	-- Other:		
	8528.69.10.00	--- Having the capability of projecting on a screen of 300 inches or more	u	5%
	8528.69.90.00	--- Other	u	5%
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
	8528.71	-- Not designed to incorporate a video display or screen:		
		--- Set top boxes which have a communications function:		
	8528.71.11.00	---- Mains operated	u	5%
	8528.71.19	---- Other		
	8528.71.19.10	----- For automatic data processing machines	u	Nil
	8528.71.19.90	----- Other	u	5%
		--- Other:		
	8528.71.91.00	---- Mains operated	u	Nil
	8528.71.99.00	---- Other	u	Nil
	8528.72	-- Other, colour:		
	8528.72.10.00	--- Battery operated	u	5%
		--- Other:		
	8528.72.91.00	---- Cathode-ray tube type	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
85.29	8528.72.92.00	---- Liquid crystal device (LCD), light emitting diode (LED) and other flat panel display type	u	5%	
	8528.72.99.00	---- Other	u	5%	
	8528.73.00.00	-- Other, monochrome	u	5%	
		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.			
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith: -- Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof:			
	8529.10.21.00	--- For television reception	kg	5%	
	8529.10.29.00	--- Other	kg	5%	
	8529.10.30.00	-- Telescopic, rabbit and dipole antennae for television or radio receivers	kg	5%	
	8529.10.40.00	-- Aerial filters and separators	kg	5%	
	8529.10.60.00	-- Feed horns (wave guide) -- Other:	kg	5%	
	8529.10.92.00	--- Of a kind used with transmission apparatus for radio-broadcasting or television	kg	5%	
	8529.10.99.00	--- Other	kg	5%	
	8529.90	- Other:			
	8529.90.20.00	-- Of decoders	kg	5%	
	8529.90.40.00	-- Of digital cameras or video camera recorders -- Other printed circuit boards, assembled:	kg	5%	
	8529.90.51.00	--- For goods of subheading 8525.50 or 8525.60	kg	5%	
	8529.90.52.00	--- For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99 --- For goods of heading 85.28:	kg	5%	
	8529.90.53	---- For flat panel displays			
	8529.90.53.10	----- For automatic data processing machines	kg	Nil	
	8529.90.53.90	----- Other	kg	5%	
	8529.90.54.00	---- Other, for television receivers	kg	5%	
	8529.90.55	---- Other			
	8529.90.55.10	----- For automatic data processing machines	kg	Nil	
	8529.90.55.90	----- Other	kg	5%	
	8529.90.59.00	--- Other	kg	5%	



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- Other:		
	8529.90.91.00	--- For television receivers	kg	5%
	8529.90.94.00	--- For flat panel displays	kg	5%
	8529.90.99.00	--- Other	kg	5%
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).		
	8530.10.00.00	- Equipment for railways or tramways	u	Nil
	8530.80.00.00	- Other equipment	u	Nil
	8530.90.00.00	- Parts	kg	Nil
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.		
	8531.10	- Burglar or fire alarms and similar apparatus:		
	8531.10.10.00	-- Burglar alarms	u	5%
	8531.10.20.00	-- Fire alarms	u	5%
	8531.10.30.00	-- Smoke alarms; portable personal alarms (shrill alarms)	u	5%
	8531.10.90.00	-- Other	u	5%
	8531.20.00.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	5%
	8531.80	- Other apparatus:		
		-- Electronic bells and other sound signalling apparatus:		
	8531.80.11.00	--- Door bells and other door sound signalling apparatus	u	5%
	8531.80.19.00	--- Other	u	5%
		-- Flat panel displays (including electroluminescence, plasma and other technologies):		
	8531.80.21.00	--- Vacuum fluorescent display panels	u	5%
	8531.80.29.00	--- Other	u	5%
	8531.80.90.00	-- Other	u	5%
	8531.90	- Parts:		
	8531.90.10.00	-- Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	kg	5%
	8531.90.20.00	-- Of door bells or other door sound signalling apparatus	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8531.90.30.00	-- Of other bells or sound signaling apparatus	kg	5%
	8531.90.90.00	-- Other	kg	5%
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).		
	8532.10.00.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	kg	5%
		- Other fixed capacitors:		
	8532.21.00.00	-- Tantalum	kg	5%
	8532.22.00.00	-- Aluminium electrolytic	kg	5%
	8532.23.00.00	-- Ceramic dielectric, single layer	kg	5%
	8532.24.00.00	-- Ceramic dielectric, multilayer	kg	5%
	8532.25.00.00	-- Dielectric of paper or plastics	kg	5%
	8532.29.00.00	-- Other	kg	5%
	8532.30.00.00	- Variable or adjustable (pre-set) capacitors	kg	5%
	8532.90.00.00	- Parts	kg	5%
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.		
	8533.10	- Fixed carbon resistors, composition or film type:		
	8533.10.10.00	-- Surface mounted	kg	5%
	8533.10.90.00	-- Other	kg	5%
		- Other fixed resistors:		
	8533.21.00.00	-- For a power handling capacity not exceeding 20 W	kg	5%
	8533.29.00.00	-- Other	kg	5%
		- Wirewound variable resistors, including rheostats and potentiometers:		
	8533.31.00.00	-- For a power handling capacity not exceeding 20 W	kg	5%
	8533.39.00.00	-- Other	kg	5%
	8533.40.00.00	- Other variable resistors, including rheostats and potentiometers	kg	5%
	8533.90.00.00	- Parts	kg	5%
85.34	8534.00	Printed circuits.		
	8534.00.10.00	- Single-sided	kg	5%
	8534.00.20.00	- Double-sided	kg	5%
	8534.00.30.00	- Multi-layer	kg	5%
	8534.00.90.00	- Other	kg	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.		
	8535.10.00.00	- Fuses	kg	5%
	8535.21	- Automatic circuit breakers:		
	8535.21.10.00	-- For a voltage of less than 72.5 kV:		
	8535.21.10.00	--- Moulded case type	kg	5%
	8535.21.90.00	--- Other	kg	5%
	8535.29.00.00	-- Other	kg	5%
	8535.30	- Isolating switches and make-and-break switches:		
		-- Suitable for a voltage exceeding 1 kV but not exceeding 40 kV:		
	8535.30.11.00	--- Disconnectors having a voltage of less than 36 kV	kg	5%
	8535.30.19.00	--- Other	kg	5%
	8535.30.20.00	-- For a voltage of 66 kV or more	kg	5%
	8535.30.90.00	-- Other	kg	5%
	8535.40.00.00	- Lightning arresters, voltage limiters and surge suppressors	kg	5%
	8535.90	- Other:		
	8535.90.10.00	-- Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	kg	5%
	8535.90.90.00	-- Other	kg	5%
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.		
	8536.10	- Fuses:		
		-- Thermal fuses; glass type fuses:		
	8536.10.11.00	--- For use in electric fans	kg	5%
	8536.10.12.00	--- Other, for a current of less than 16 A	kg	5%
	8536.10.13.00	--- Fuse blocks, of a kind used for motor vehicles	kg	20%
	8536.10.19.00	--- Other	kg	5%
		-- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8536.10.91.00	--- For use in electric fans	kg	5%
	8536.10.92.00	--- Other, for a current of less than 16 A	kg	5%
	8536.10.93.00	--- Fuse blocks, of a kind used for motor vehicles	kg	20%
	8536.10.99.00	--- Other	kg	5%
	8536.20	- Automatic circuit breakers:		
		-- Moulded case type:		
	8536.20.11.00	--- For a current of less than 16 A	kg	5%
	8536.20.12.00	--- For a current of 16 A or more, but not more than 32 A	kg	5%
	8536.20.13.00	--- For a current of 32 A or more, but not more than 1,000 A	kg	5%
	8536.20.19.00	--- Other	kg	5%
	8536.20.20.00	-- Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	kg	5%
		-- Other:		
	8536.20.91.00	--- For a current of less than 16 A	kg	5%
	8536.20.99.00	--- Other	kg	5%
	8536.30	- Other apparatus for protecting electrical circuits:		
	8536.30.10.00	-- Lightning arresters	kg	5%
	8536.30.20.00	-- Of a kind used in radio equipment or in electric fans	kg	5%
	8536.30.90.00	-- Other	kg	5%
		- Relays:		
	8536.41	-- For a voltage not exceeding 60 V:		
	8536.41.10.00	--- Digital relays	kg	5%
	8536.41.20.00	--- Of a kind used in radio equipment	kg	5%
	8536.41.30.00	--- Of a kind used in electric fans	kg	5%
	8536.41.40.00	--- Other, for a current of less than 16 A	kg	5%
	8536.41.90.00	--- Other	kg	5%
	8536.49	-- Other:		
	8536.49.10.00	--- Digital relays	kg	5%
	8536.49.90.00	--- Other	kg	5%
	8536.50	- Other switches:		
	8536.50.20.00	-- Over-current and residual-current automatic switches	kg	5%
		-- High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8536.50.32.00	--- Of a kind suitable for use in electric fans or in radio equipment	kg	5%
	8536.50.33.00	--- Other, of a rated current carrying capacity of less than 16 A	kg	5%
	8536.50.39.00	--- Other	kg	5%
	8536.50.40.00	-- Miniature switches for rice cookers or toaster ovens -- Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 volts; electromechanical snap-action switches for a current not exceeding 11 A:	kg	5%
	8536.50.51.00	--- For a current of less than 16 A	kg	5%
	8536.50.59.00	--- Other -- Make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 A:	kg	5%
	8536.50.61.00	--- For a current of less than 16 A	kg	5%
	8536.50.69.00	--- Other -- Other:	kg	5%
	8536.50.92.00	--- Of a kind suitable for use in electric fans	kg	5%
	8536.50.95.00	--- Other, starters for electric motors or fuse switches	kg	5%
	8536.50.99.00	--- Other - Lamp-holders, plugs and sockets:	kg	5%
	8536.61	-- Lamp-holders:		
	8536.61.10.00	--- Of a kind used for compact lamps or halogen lamps --- Other:	kg	5%
	8536.61.91.00	---- For a current of less than 16 A	kg	5%
	8536.61.99.00	---- Other	kg	5%
	8536.69	-- Other: --- Telephone plugs:		
	8536.69.11.00	---- For a current of less than 16 A	kg	5%
	8536.69.19.00	---- Other --- Audio / video sockets and cathode ray tube sockets for television or radio receivers:	kg	5%
	8536.69.22.00	---- For a current of less than 16 A	kg	5%
	8536.69.29.00	---- Other	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- Sockets and plugs for co-axial cables and printed circuits:		
	8536.69.32.00	---- For a current of less than 16 A	kg	5%
	8536.69.39.00	---- Other	kg	5%
		--- Other:		
	8536.69.92.00	---- For a current of less than 16 A	kg	5%
	8536.69.99.00	---- Other	kg	5%
	8536.70	- Connectors for optical fibres, optical fibres bundles or cables:		
	8536.70.10.00	-- Of ceramics	kg	5%
	8536.70.20.00	-- Of copper	kg	5%
	8536.70.90.00	-- Other	kg	5%
	8536.90	- Other apparatus:		
		-- Connection and contact elements for wires and cables; wafer probers:		
	8536.90.12.00	--- For a current of less than 16 A	kg	5%
	8536.90.19.00	--- Other	kg	5%
		-- Junction boxes:		
	8536.90.22.00	--- For a current of less than 16 A	kg	5%
	8536.90.29.00	--- Other	kg	5%
		-- Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for co-axial cable; commutators		
	8536.90.32.00	--- For a current of less than 16 A	kg	5%
	8536.90.39.00	--- Other	kg	5%
		-- Other:		
		--- For a current of less than 16 A:		
	8536.90.93.00	---- Telephone patch panels	kg	5%
	8536.90.94.00	---- Other	kg	5%
	8536.90.99.00	--- Other	kg	5%
85.37		Boards, panels, consoles, desks, cabinets and other cases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		
	8537.10	- For a voltage not exceeding 1,000 V:		
		-- Switchboards and control panels:		
	8537.10.11.00	--- Control panels of a kind suitable for use in distributed control systems	kg	5%
	8537.10.12.00	--- Control panels fitted with a programmable processor	kg	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8537.10.13.00	--- Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	kg	5%
	8537.10.19.00	--- Other	kg	5%
	8537.10.20.00	-- Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	kg	5%
	8537.10.30.00	-- Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices -- Other:	kg	5%
	8537.10.91.00	--- Of a kind used in radio equipment or in electric fans	kg	5%
	8537.10.92.00	--- Of a kind suitable for use in distributed control systems	kg	5%
	8537.10.99.00	--- Other	kg	5%
	8537.20	- For a voltage exceeding 1,000 V: -- Switchboards:		
	8537.20.11.00	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	5%
	8537.20.19.00	--- Other -- Control panels:	kg	5%
	8537.20.21.00	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	5%
	8537.20.29.00	--- Other	kg	5%
	8537.20.90.00	-- Other	kg	5%
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.		
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus: -- For a voltage not exceeding 1,000 V:		
	8538.10.11.00	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	5%
	8538.10.12.00	--- Of a kind used in radio equipment	kg	5%
	8538.10.19.00	--- Other -- For a voltage exceeding 1,000 V:	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8538.10.21.00	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	5%
	8538.10.22.00	--- Of a kind used in radio equipment	kg	5%
	8538.10.29.00	--- Other	kg	5%
	8538.90	- Other: -- For a voltage not exceeding 1,000 V:		
	8538.90.11.00	--- Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	kg	5%
	8538.90.12.00	--- Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 or 8536.90.19	kg	5%
	8538.90.13.00	--- Parts of goods of subheading 8537.10.20	kg	5%
	8538.90.19.00	--- Other -- For a voltage exceeding 1,000 V:	kg	5%
	8538.90.21.00	--- Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers	kg	5%
	8538.90.29.00	--- Other	kg	5%
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
	8539.10	- Sealed beam lamp units:		
	8539.10.10.00	-- For motor vehicles of Chapter 87	u	20%
	8539.10.90.00	-- Other	u	5%
		- Other filament lamps, excluding ultra-violet or infra-red lamps:		
	8539.21	-- Tungsten halogen:		
	8539.21.20.00	--- Of a kind used in medical equipment	u	5%
	8539.21.30.00	--- Of a kind used for motor vehicles	u	20%
	8539.21.40.00	--- Other reflector lamp bulbs	u	5%
	8539.21.90.00	--- Other	u	5%
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
	8539.22.20.00	--- Of a kind used in medical equipment	u	5%
	8539.22.30.00	--- Other reflector lamp bulbs	u	5%
	8539.22.90.00	--- Other	u	5%
	8539.29	-- Other:		
	8539.29.10.00	--- Of a kind used in medical equipment	u	5%
	8539.29.20.00	--- Of a kind used for motor vehicles	u	20%
	8539.29.30.00	--- Other reflector lamp bulbs	u	5%



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - - Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V		
	8539.29.41.00	- - - - Of a kind suitable for medical equipment	u	5%
	8539.29.49.00	- - - - Other	u	5%
	8539.29.50.00	- - - Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	u	5%
	8539.29.60.00	- - - Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	u	5%
	8539.29.90.00	- - - Other	u	5%
		- Discharge lamps, other than ultra-violet lamps:		
	8539.31	- - Fluorescent, hot cathode:		
	8539.31.10.00	- - - Tubes for compact fluorescent lamps	u	5%
	8539.31.90.00	- - - Other	u	5%
	8539.32.00.00	- - Mercury or sodium vapour lamps; metal halide lamps	u	5%
	8539.39	- - Other:		
	8539.39.10.00	- - - Tubes for compact fluorescent lamps	u	5%
	8539.39.30.00	- - - Other fluorescent cold cathode types	u	5%
	8539.39.90.00	- - - Other	u	5%
		- Ultra-violet or infra-red lamps; arc-lamps:		
	8539.41.00.00	- - Arc-lamps	u	5%
	8539.49.00.00	- - Other	u	5%
	8539.90	- Parts:		
	8539.90.10.00	- - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	kg	5%
	8539.90.20.00	- - Other, suitable for lamps of motor vehicles	kg	20%
	8539.90.90.00	- - Other	kg	5%
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).		
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
	8540.11.00.00	- - Colour	u	5%
	8540.12.00.00	- - Monochrome	u	5%
	8540.20.00.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:		
	8540.40.10.00	-- Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	u	5%
	8540.40.90.00	-- Other	u	5%
	8540.60.00.00	- Other cathode-ray tubes	u	5%
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
	8540.71.00.00	-- Magnetrons	u	5%
	8540.79.00.00	-- Other	u	5%
		- Other valves and tubes:		
	8540.81.00.00	-- Receiver or amplifier valves and tubes	u	5%
	8540.89.00.00	-- Other	u	5%
		- Parts:		
	8540.91.00.00	-- Of cathode-ray tubes	kg	5%
	8540.99	-- Other:		
	8540.99.10.00	--- Of microwave tubes	kg	5%
	8540.99.90.00	--- Other	kg	5%
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.		
	8541.10.00.00	- Diodes, other than photosensitive or light emitting diodes	u	Nil
		- Transistors, other than photosensitive transistors:		
	8541.21.00.00	-- With a dissipation rate of less than 1 W	u	Nil
	8541.29.00.00	-- Other	u	Nil
	8541.30.00.00	- Thyristors, diacs and triacs, other than photosensitive devices	u	Nil
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:		
	8541.40.10.00	-- Light emitting diodes	u	Nil
		-- Photocells, including photodiodes and phototransistors:		
	8541.40.21.00	--- Photovoltaic cells, not assembled	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8541.40.22.00	- - Photovoltaic cells assembled in modules or made up into panels	u	Nil
	8541.40.29.00	- - - Other	u	Nil
	8541.40.90.00	- - Other	u	Nil
	8541.50.00.00	- Other semiconductor devices	u	Nil
	8541.60.00.00	- Mounted piezo-electric crystals	u	Nil
	8541.90.00.00	- Parts	kg	5%
85.42		Electronic integrated circuits. - Electronic integrated circuits:		
	8542.31.00.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	Nil
	8542.32.00.00	- - Memories	u	Nil
	8542.33.00.00	- - Amplifiers	u	Nil
	8542.39.00.00	- - Other	u	Nil
	8542.90.00.00	- Parts	kg	5%
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	8543.10.00.00	- Particle accelerators	u	5%
	8543.20.00.00	- Signal generators	u	5%
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis:		
	8543.30.20.00	- - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	u	5%
	8543.30.90.00	- - Other	u	5%
	8543.70	- Other machines and apparatus:		
	8543.70.10.00	- - Electric fence energisers	u	5%
	8543.70.20.00	- - Remote control apparatus, other than radio remote control apparatus	u	5%
	8543.70.30.00	- - Electrical machines and apparatus with translation or dictionary functions	u	Nil
	8543.70.40.00	- - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8543.70.50.00	-- Integrated receivers / decoders (IRD) for direct broadcast multimedia systems	u	5%
	8543.70.90.00	-- Other	u	5%
	8543.90	- Parts:		
	8543.90.10.00	-- Of goods of subheading 8543.10 or 8543.20	kg	5%
	8543.90.20.00	-- Of goods of subheading 8543.30.20	kg	5%
	8543.90.30.00	-- Of goods of subheading 8543.70.30	kg	Nil
	8543.90.40.00	-- Of goods of subheading 8543.70.40	kg	5%
	8543.90.50.00	-- Of goods of subheading 8543.70.50	kg	5%
	8543.90.90.00	-- Other	kg	5%
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
		- Winding wire:		
	8544.11	-- Of copper:		
	8544.11.10.00	--- With an outer coating of lacquer or enamel	kg	Nil
	8544.11.20.00	--- With an outer coating or covering of paper, textiles or poly(vinyl chloride)	kg	Nil
	8544.11.90.00	--- Other	kg	Nil
	8544.19.00.00	-- Other	kg	Nil
	8544.20	- Co-axial cable and other co-axial electric conductors:		
		-- Insulated cables fitted with connectors, for a voltage not exceeding 66 kV:		
	8544.20.11.00	--- Insulated with rubber or plastics	kg	5%
	8544.20.19.00	--- Other	kg	5%
		-- Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV:		
	8544.20.21.00	--- Insulated with rubber or plastics	kg	5%
	8544.20.29.00	--- Other	kg	5%
		-- Insulated cables fitted with connectors, for a voltage exceeding 66 kV:		
	8544.20.31.00	--- Insulated with rubber or plastics	kg	5%
	8544.20.39.00	--- Other	kg	5%
		-- Insulated cables not fitted with connectors, for a voltage exceeding 66 kV:		
	8544.20.41.00	--- Insulated with rubber or plastics	kg	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8544.20.49.00	--- Other	kg	5%
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships: -- Wiring harnesses for motor vehicles: --- Insulated with rubber or plastics:		
	8544.30.12.00	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	20%
	8544.30.13.00	---- Other --- Other:	kg	20%
	8544.30.14.00	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	20%
	8544.30.19.00	---- Other -- Other:	kg	20%
	8544.30.91.00	--- Insulated with rubber or plastics	kg	5%
	8544.30.99.00	--- Other	kg	5%
	8544.42	- Other electric conductors, for a voltage not exceeding 1,000 V: -- Fitted with connectors: --- Of a kind used for telecommunications, for a voltage not exceeding 80 V:		
	8544.42.11.00	---- Telephone, telegraph and radio relay cables, submarine	kg	5%
	8544.42.12.00	---- Telephone, telegraph and radio relay cables, other	kg	5%
	8544.42.19.00	---- Other --- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:	kg	5%
	8544.42.21.00	---- Telephone, telegraph and radio relay cables, submarine	kg	5%
	8544.42.22.00	---- Telephone, telegraph and radio relay cables, other	kg	5%
	8544.42.29.00	---- Other --- Battery cables: ---- Insulated with rubber or plastics:	kg	5%
	8544.42.32.00	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	20%
	8544.42.33.00	----- Other ---- Other:	kg	20%
	8544.42.34.00	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	20%
	8544.42.39.00	----- Other --- Other:	kg	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8544.42.91.00	--- Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	kg	5%
	8544.42.92.00	--- Other electric cables insulated with plastics	kg	5%
	8544.42.99	--- Other		
	8544.42.99.10	---- For automatic data processing machines	kg	Nil
	8544.42.99.90	---- Other	kg	5%
	8544.49	-- Other:		
		--- Of a kind used for telecommunications, for a voltage not exceeding 80 V:		
	8544.49.11.00	---- Telephone, telegraph and radio relay cables, submarine	kg	5%
	8544.49.12.00	---- Telephone, telegraph and radio relay cables, other	kg	5%
	8544.49.19.00	---- Other	kg	5%
		--- Of a kind not used for telecommunications, for a voltage not exceeding 80 V:		
	8544.49.21.00	---- Shielded wire of a kind used in the manufacture of automotive wiring harnesses	kg	5%
		---- Other:		
	8544.49.22.00	---- Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	kg	5%
	8544.49.23.00	---- Other electric cables insulated with plastics	kg	5%
	8544.49.29.00	---- Other	kg	5%
		--- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:		
	8544.49.31.00	---- Telephone, telegraph and radio relay cables, submarine	kg	5%
	8544.49.32.00	---- Other, insulated with plastics	kg	5%
	8544.49.39.00	---- Other	kg	5%
		--- Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:		
	8544.49.41.00	---- Cables insulated with plastics	kg	5%
	8544.49.49.00	---- Other	kg	5%
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V: -- For a voltage exceeding 1 kV but not exceeding 36 kV:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8544.60.11.00	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	kg	5%
	8544.60.19	- - - Other		
	8544.60.19.10	- - - - For automatic data processing machines	kg	Nil
	8544.60.19.90	- - - - Other	kg	5%
		- - For a voltage exceeding 36 kV but not exceeding 66 kV:		
	8544.60.21	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm		
	8544.60.21.10	- - - - For automatic data processing machines	kg	Nil
	8544.60.21.90	- - - - Other	kg	5%
	8544.60.29.00	- - - Other	kg	5%
	8544.60.30.00	- - For a voltage exceeding 66 kV	kg	5%
	8544.70	- Optical fibre cables:		
	8544.70.10.00	- - Telephone, telegraph and radio relay cables, submarine	kg	5%
	8544.70.90.00	- - Other	kg	5%
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes. - Electrodes:		
	8545.11.00.00	- - Of a kind used for furnaces	kg	5%
	8545.19.00.00	- - Other	kg	5%
	8545.20.00.00	- Brushes	kg	5%
	8545.90.00.00	- Other	kg	5%
85.46		Electrical insulators of any material.		
	8546.10.00.00	- Of glass	kg	Nil
	8546.20	- Of ceramics:		
	8546.20.10.00	- - Transformer bushings and circuit breaker insulators	kg	Nil
	8546.20.90.00	- - Other	kg	Nil
	8546.90.00.00	- Other	kg	Nil
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
85.48	8547.10.00.00	- Insulating fittings of ceramics	kg	5%	
	8547.20.00.00	- Insulating fittings of plastics	kg	5%	
	8547.90	- Other:			
	8547.90.10.00	-- Electric conduit tubing and joints therefor, of base metal lined with insulating material	kg	5%	
	8547.90.90.00	-- Other	kg	5%	
			<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>		
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:			
		-- Lead acid scrap storage batteries, drained or undrained:			
	8548.10.12.00	--- Of a kind used in aircraft	kg	Nil	
	8548.10.19.00	--- Other	kg	Nil	
		-- Waste and scrap containing mainly iron:			
	8548.10.22.00	--- Of primary cells and primary batteries	kg	Nil	
	8548.10.23.00	--- Of electric accumulators of a kind used in aircraft	kg	Nil	
	8548.10.29.00	--- Other	kg	Nil	
		-- Waste and scrap containing mainly copper:			
	8548.10.32.00	--- Of primary cells and primary batteries	kg	Nil	
	8548.10.33.00	--- Of electric accumulators of a kind used in aircraft	kg	Nil	
	8548.10.39.00	--- Other	kg	Nil	
		-- Other:			
	8548.10.91.00	--- Of primary cells and primary batteries	kg	Nil	
	8548.10.92.00	--- Of electric accumulators of a kind used in aircraft	kg	Nil	
	8548.10.99.00	--- Other	kg	Nil	
	8548.90	- Other:			
	8548.90.10.00	-- Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text	kg	5%	
	8548.90.20.00	-- Printed circuit assemblies including such assemblies for external connections	kg	5%	
	8548.90.90.00	-- Other	kg	5%";	



(c) by repealing Chapter 87 and by substituting the following new Chapter therefor –

(c) dengan memansuhkan Penggal 87 dan menggantikannya dengan Penggal yang baru –

“Chapter 87

**Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof**

Notes

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.  
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.01	8701.10	Tractors (other than tractors of heading 87.09). - Pedestrian controlled tractors: - - Of a power not exceeding 22.5 kW, whether or not electrically operated:		
	8701.10.11.00	--- For agricultural use	u	Nil
	8701.10.19.00	--- Other	u	Nil
		- - Other:		
	8701.10.91.00	--- For agricultural use	u	Nil
	8701.10.99.00	--- Other	u	Nil
	8701.20	- Road tractors for semi-trailers:		
	8701.20.10.00	-- Completely Knocked Down	u	Nil
	8701.20.90.00	-- Other	u	Nil
	8701.30.00.00	- Track-laying tractors	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8701.90	- Other:		
	8701.90.10.00	-- Agricultural tractors	u	Nil
	8701.90.90.00	-- Other	u	Nil
87.02		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>		
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		-- Completely Knocked Down:		
	8702.10.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)		
	8702.10.10.10	---- For use of public transport	u	Nil
		---- Hybrid:		
	8702.10.10.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.10.10.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.10.10.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.10.10.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.10.10.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		---- Other:		
	8702.10.10.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.10.10.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.10.10.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.10.10.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.10.10.95	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		--- Motor coaches, buses or minibuses:		
	8702.10.41.00	---- g.v.w. of at least 6 t but not exceeding 18 t	u	Nil
	8702.10.49.00	---- Other	u	Nil
	8702.10.50	--- Other		
	8702.10.50.10	---- For use of public transport	u	Nil
		---- Hybrid:		
	8702.10.50.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8702.10.50.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.10.50.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.10.50.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.10.50.25	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	Nil
	8702.10.50.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.10.50.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.10.50.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.10.50.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.10.50.95	----- Of a cylinder capacity exceeding 3,500 cc -- Other:	u	Nil
	8702.10.60	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)		
	8702.10.60.10	---- For use of public transport ---- Hybrid:	u	Nil
	8702.10.60.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.10.60.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.10.60.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.10.60.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.10.60.25	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	Nil
	8702.10.60.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.10.60.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.10.60.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.10.60.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.10.60.95	----- Of a cylinder capacity exceeding 3,500 cc --- For the transport of 30 persons or more and specially designed for use in airports:	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8702.10.71.00	---- g.v.w. of at least 6 t but not exceeding 18 t	u	Nil
	8702.10.79.00	---- Other	u	Nil
		--- Other motor coaches, buses or minibuses:		
	8702.10.81.00	---- g.v.w. of at least 6 t but not exceeding 18 t	u	Nil
	8702.10.89.00	---- Other	u	Nil
	8702.10.90	--- Other		
	8702.10.90.10	---- For use of public transport	u	Nil
		---- Hybrid:		
	8702.10.90.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.10.90.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.10.90.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.10.90.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.10.90.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		---- Other:		
	8702.10.90.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.10.90.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.10.90.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.10.90.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.10.90.95	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8702.90	- Other:		
		-- Completely Knocked Down:		
	8702.90.12	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)		
	8702.90.12.10	---- For use of public transport	u	Nil
		---- With spark-ignition internal combustion reciprocating piston engine:		
		----- Hybrid		
	8702.90.12.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.90.12.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8702.90.12.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.90.12.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.90.12.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8702.90.12.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.90.12.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.90.12.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.90.12.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.90.12.95	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8702.90.13.00	--- For the transport of 30 persons or more	u	Nil
	8702.90.14.00	--- Other motor coaches, buses or minibuses	u	Nil
	8702.90.19	--- Other		
	8702.90.19.10	---- For use of public transport	u	Nil
		---- With spark-ignition internal combustion reciprocating piston engine:		
		----- Hybrid		
	8702.90.19.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.90.19.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.90.19.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.90.19.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.90.19.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8702.90.19.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.90.19.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.90.19.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.90.19.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.90.19.95	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- Other:		
	8702.90.92	--- Motor cars [including stretch limousines but not including coaches, buses, minibuses or vans]		
	8702.90.92.10	---- For use of public transport	u	Nil
		---- With spark-ignition internal combustion reciprocating piston engine:		
		----- Hybrid		
	8702.90.92.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.90.92.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.90.92.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.90.92.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.90.92.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8702.90.92.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.90.92.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.90.92.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.90.92.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.90.92.95	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		--- For the transport of 30 persons or more:		
	8702.90.93.00	---- Specially designed for use in airports	u	Nil
	8702.90.94.00	--- Other	u	Nil
	8702.90.95.00	--- Other motor coaches, buses or minibuses	u	Nil
	8702.90.99	--- Other		
	8702.90.99.10	---- For use of public transport	u	Nil
		---- With spark-ignition internal combustion reciprocating piston engine:		
		----- Hybrid		
	8702.90.99.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.90.99.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.90.99.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8702.90.99.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.90.99.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8702.90.99.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8702.90.99.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8702.90.99.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8702.90.99.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8702.90.99.95	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
	8703.10.10.00	-- Golf cars, including golf buggies	u	Nil
	8703.10.90.00	-- Other	u	Nil
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:		
	8703.21.10.00	--- Go-karts	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans):		
		---- Completely Knocked Down:		
	8703.21.22	----- Four-wheel drive		
	8703.21.22.10	----- Hybrid	u	Nil
	8703.21.22.90	----- Other	u	Nil
	8703.21.23	----- Other		
	8703.21.23.10	----- Hybrid	u	Nil
	8703.21.23.90	----- Other	u	Nil
		---- Other:		
	8703.21.24	----- Four-wheel drive		
	8703.21.24.10	----- Hybrid	u	Nil
	8703.21.24.90	----- Other	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.21.29	----- Other		
	8703.21.29.10	----- Hybrid	u	Nil
	8703.21.29.90	----- Other	u	Nil
		--- Other vehicles, Completely Knocked Down:		
	8703.21.31	---- Four-wheel drive		
	8703.21.31.10	----- Hybrid	u	Nil
	8703.21.31.90	----- Other	u	Nil
	8703.21.39	---- Other		
	8703.21.39.10	----- Hybrid	u	Nil
	8703.21.39.90	----- Other	u	Nil
		--- Other:		
	8703.21.91.00	---- Ambulances	u	Nil
	8703.21.92	---- Motor-homes		
	8703.21.92.10	----- Hybrid	u	Nil
	8703.21.92.90	----- Other	u	Nil
	8703.21.99	---- Other		
	8703.21.99.10	----- Hybrid	u	Nil
	8703.21.99.90	----- Other	u	Nil
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: --- Motor cars (including station wagons, SUVs and sports cars, but not including vans):		
	8703.22.11	---- Completely Knocked Down		
	8703.22.11.10	----- Hybrid	u	Nil
	8703.22.11.90	----- Other	u	Nil
	8703.22.19	---- Other		
	8703.22.19.10	----- Hybrid	u	Nil
	8703.22.19.90	----- Other	u	Nil
		--- Other vehicles, Completely Knocked Down:		
	8703.22.21	---- Four-wheel drive		
	8703.22.21.10	----- Hybrid	u	Nil
	8703.22.21.90	----- Other	u	Nil
	8703.22.29	---- Other		
	8703.22.29.10	----- Hybrid	u	Nil
	8703.22.29.90	----- Other	u	Nil
		--- Other:		



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.22.91.00	---- Ambulances	u	Nil
	8703.22.92	---- Motor-homes		
	8703.22.92.10	----- Hybrid	u	Nil
	8703.22.92.90	----- Other	u	Nil
	8703.22.99	---- Other		
	8703.22.99.10	----- Hybrid	u	Nil
	8703.22.99.90	----- Other	u	Nil
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
	8703.23.10.00	--- Ambulances	u	Nil
		--- Hearses:		
	8703.23.21	---- Completely Knocked Down		
		----- Hybrid:		
	8703.23.21.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.23.21.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.23.21.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
		----- Other:		
	8703.23.21.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.23.21.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.23.21.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.23.29	---- Other		
		----- Hybrid:		
	8703.23.29.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.23.29.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.23.29.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
		----- Other:		
	8703.23.29.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.23.29.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.23.29.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
		--- Prison vans:		
	8703.23.31	---- Completely Knocked Down		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		----- Hybrid:		
	8703.23.31.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.23.31.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.23.31.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
		----- Other:		
	8703.23.31.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.23.31.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.23.31.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.23.39	---- Other		
		----- Hybrid:		
	8703.23.39.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.23.39.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.23.39.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
		----- Other:		
	8703.23.39.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.23.39.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.23.39.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.23.40	--- Motor-homes		
		---- Hybrid:		
	8703.23.40.11	---- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.23.40.12	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.23.40.13	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
		---- Other:		
	8703.23.40.91	---- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.23.40.92	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.23.40.93	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.23.51	---- Of a cylinder capacity not exceeding 1,800 cc ----- Hybrid:		
	8703.23.51.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.23.51.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc ----- Other:	u	Nil
	8703.23.51.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.23.51.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	Nil
	8703.23.52	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc ----- Hybrid	u	Nil
	8703.23.52.10	----- Other	u	Nil
	8703.23.53	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc ----- Hybrid	u	Nil
	8703.23.53.10	----- Other	u	Nil
	8703.23.54	---- Of a cylinder capacity exceeding 2,500 cc ----- Hybrid	u	Nil
	8703.23.54.10	----- Other	u	Nil
	8703.23.54.90	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
	8703.23.61	---- Of a cylinder capacity not exceeding 1,800 cc ----- Hybrid		
	8703.23.61.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.23.61.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc ----- Other:	u	Nil
	8703.23.61.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.23.61.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	Nil
	8703.23.62	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc ----- Hybrid	u	Nil
	8703.23.62.10	----- Other	u	Nil
	8703.23.62.90	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc ----- Hybrid	u	Nil
	8703.23.63	----- Other	u	Nil
	8703.23.63.10	----- Hybrid	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.23.63.90	----- Other	u	Nil
	8703.23.64	---- Of a cylinder capacity exceeding 2,500 cc		
	8703.23.64.10	----- Hybrid	u	Nil
	8703.23.64.90	----- Other	u	Nil
		--- Other vehicles, Completely Knocked Down:		
	8703.23.71	---- Of a cylinder capacity not exceeding 1,800 cc		
		----- Hybrid		
	8703.23.71.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.23.71.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	Nil
		----- Other:		
	8703.23.71.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.23.71.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	Nil
	8703.23.72	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		
	8703.23.72.10	----- Hybrid	u	Nil
	8703.23.72.90	----- Other	u	Nil
	8703.23.73	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		
	8703.23.73.10	----- Hybrid	u	Nil
	8703.23.73.90	----- Other	u	Nil
	8703.23.74	---- Of a cylinder capacity exceeding 2,500 cc		
	8703.23.74.10	----- Hybrid	u	Nil
	8703.23.74.90	----- Other	u	Nil
		--- Other:		
	8703.23.91	---- Of a cylinder capacity not exceeding 1,800 cc		
		----- Hybrid		
	8703.23.91.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.23.91.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	Nil
		----- Other:		
	8703.23.91.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.23.91.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.23.92	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc		
	8703.23.92.10	----- Hybrid	u	Nil
	8703.23.92.90	----- Other	u	Nil
	8703.23.93	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		
	8703.23.93.10	----- Hybrid	u	Nil
	8703.23.93.90	----- Other	u	Nil
	8703.23.94	---- Of a cylinder capacity exceeding 2,500 cc		
	8703.23.94.10	----- Hybrid	u	Nil
	8703.23.94.90	----- Other	u	Nil
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc:		
	8703.24.10.00	--- Ambulances	u	Nil
		--- Hearses:		
	8703.24.21	---- Completely Knocked Down		
		----- Hybrid:		
	8703.24.21.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.21.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.24.21.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.21.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.24.29	---- Other		
		----- Hybrid:		
	8703.24.29.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.29.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.24.29.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.29.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		--- Prison vans:		
	8703.24.31	---- Completely Knocked Down		
		----- Hybrid:		
	8703.24.31.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.24.31.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	Nil
	8703.24.31.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.31.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.24.39	----- Other ----- Hybrid:		
	8703.24.39.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.39.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	Nil
	8703.24.39.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.39.92	----- Of a cylinder capacity exceeding 3,500 cc --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	u	Nil
	8703.24.41	----- Four-wheel drive ----- Hybrid:		
	8703.24.41.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.41.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	Nil
	8703.24.41.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.41.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.24.49	----- Other ----- Hybrid:		
	8703.24.49.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.49.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	Nil
	8703.24.49.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.49.92	----- Of a cylinder capacity exceeding 3,500 cc --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.24.51	---- Four-wheel drive		
		----- Hybrid:		
	8703.24.51.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.51.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.24.51.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.51.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.24.59	---- Other		
		----- Hybrid:		
	8703.24.59.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.59.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.24.59.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.59.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.24.70	--- Motor-homes		
		---- Hybrid:		
	8703.24.70.11	---- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.70.12	---- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		---- Other:		
	8703.24.70.91	---- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.70.92	---- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		--- Other vehicles, Completely Knocked Down:		
	8703.24.81	---- Four-wheel drive		
		----- Hybrid:		
	8703.24.81.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.81.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.24.81.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.81.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.24.89	---- Other		
		----- Hybrid:		
	8703.24.89.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.89.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.24.89.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.89.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		--- Other:		
	8703.24.91	---- Four-wheel drive		
		----- Hybrid:		
	8703.24.91.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.91.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.24.91.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.91.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.24.99	---- Other		
		----- Hybrid:		
	8703.24.99.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.99.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.24.99.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.24.99.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:		
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:		
	8703.31.11	---- Four-wheel drive		
	8703.31.11.10	----- Hybrid	u	Nil
	8703.31.11.90	----- Other	u	Nil
	8703.31.19	---- Other		



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.31.19.10	----- Hybrid	u	Nil
	8703.31.19.90	----- Other	u	Nil
	8703.31.20	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other		
	8703.31.20.10	---- Hybrid	u	Nil
	8703.31.20.90	---- Other	u	Nil
	8703.31.40.00	--- Ambulances	u	Nil
	8703.31.50	--- Motor-homes		
	8703.31.50.10	---- Hybrid	u	Nil
	8703.31.50.90	---- Other	u	Nil
		--- Other vehicles, Completely Knocked Down:		
	8703.31.81	---- Four-wheel drive		
	8703.31.81.10	----- Hybrid	u	Nil
	8703.31.81.90	----- Other	u	Nil
	8703.31.89	---- Other		
	8703.31.89.10	----- Hybrid	u	Nil
	8703.31.89.90	----- Other	u	Nil
		--- Other:		
	8703.31.91	---- Four-wheel drive		
	8703.31.91.10	----- Hybrid	u	Nil
	8703.31.91.90	----- Other	u	Nil
	8703.31.99	---- Other		
	8703.31.99.10	----- Hybrid	u	Nil
	8703.31.99.90	----- Other	u	Nil
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
	8703.32.10.00	--- Ambulances	u	Nil
		--- Hearses:		
	8703.32.21	---- Completely Knocked Down		
		----- Hybrid		
	8703.32.21.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.21.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
		----- Other:		
	8703.32.21.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.21.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.32.29	---- Other		
		----- Hybrid		
	8703.32.29.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.29.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
		----- Other:		
	8703.32.29.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.29.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
		--- Prison vans:		
	8703.32.31	---- Completely Knocked Down		
		----- Hybrid		
	8703.32.31.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.31.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
		----- Other:		
	8703.32.31.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.31.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.32.39	---- Other		
		----- Hybrid		
	8703.32.39.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.39.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
		----- Other:		
	8703.32.39.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.39.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:		
		---- Of a cylinder capacity not exceeding 2,000 cc:		
	8703.32.42	----- Four-wheel drive		
		----- Hybrid		
	8703.32.42.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.42.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		----- Other:		
	8703.32.42.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.42.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	Nil
	8703.32.43	----- Other		
		----- Hybrid		
	8703.32.43.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.43.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	Nil
		----- Other:		
	8703.32.43.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.43.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	Nil
		----- Other:		
	8703.32.44	----- Four-wheel drive		
	8703.32.44.10	----- Hybrid	u	Nil
	8703.32.44.90	----- Other	u	Nil
	8703.32.49	----- Other		
	8703.32.49.10	----- Hybrid	u	Nil
	8703.32.49.90	----- Other	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
		---- Of a cylinder capacity not exceeding 2,000 cc:		
	8703.32.52	---- Four-wheel drive		
		----- Hybrid		
	8703.32.52.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.52.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	Nil
		----- Other:		
	8703.32.52.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.52.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	Nil
	8703.32.53	----- Other		
		----- Hybrid		
	8703.32.53.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.32.53.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	Nil
	8703.32.53.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.53.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ---- Other:	u	Nil
	8703.32.54	---- Four-wheel drive		
	8703.32.54.10	----- Hybrid	u	Nil
	8703.32.54.90	----- Other	u	Nil
	8703.32.59	---- Other		
	8703.32.59.10	----- Hybrid	u	Nil
	8703.32.59.90	----- Other	u	Nil
	8703.32.60	--- Motor-homes ---- Hybrid		
	8703.32.60.11	---- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.60.12	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc ---- Other:	u	Nil
	8703.32.60.91	---- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.60.92	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc --- Other vehicles, Completely Knocked Down: ---- Of a cylinder capacity not exceeding 2,000 cc:	u	Nil
	8703.32.71	---- Four-wheel drive ----- Hybrid		
	8703.32.71.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.71.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	Nil
	8703.32.71.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.71.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	Nil
	8703.32.72	---- Other ----- Hybrid		
	8703.32.72.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.32.72.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	Nil
	8703.32.72.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.72.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ---- Other:	u	Nil
	8703.32.73	----- Four-wheel drive		
	8703.32.73.10	----- Hybrid	u	Nil
	8703.32.73.90	----- Other	u	Nil
	8703.32.79	----- Other		
	8703.32.79.10	----- Hybrid	u	Nil
	8703.32.79.90	----- Other --- Other ---- Of a cylinder capacity not exceeding 2,000 cc:	u	Nil
	8703.32.92	----- Four-wheel drive ----- Hybrid		
	8703.32.92.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.92.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	Nil
	8703.32.92.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.92.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	Nil
	8703.32.93	----- Other ----- Hybrid		
	8703.32.93.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.93.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	Nil
	8703.32.93.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	Nil
	8703.32.93.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ---- Other:	u	Nil
	8703.32.94	----- Four-wheel drive		
	8703.32.94.10	----- Hybrid	u	Nil
	8703.32.94.90	----- Other	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.32.99	----- Other		
	8703.32.99.10	----- Hybrid	u	Nil
	8703.32.99.90	----- Other	u	Nil
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc:		
	8703.33.10.00	--- Ambulances	u	Nil
		--- Hearses:		
	8703.33.21	---- Completely Knocked Down		
		----- Hybrid:		
	8703.33.21.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.21.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.21.13	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.33.21.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.21.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.21.93	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.33.29	---- Other		
		----- Hybrid:		
	8703.33.29.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.29.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.29.13	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.33.29.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.29.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.29.93	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		--- Prison vans:		
	8703.33.31	---- Completely Knocked Down		
		----- Hybrid:		
	8703.33.31.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.31.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.31.13	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		----- Other:		
	8703.33.31.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.31.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.31.93	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.33.39	---- Other		
		----- Hybrid:		
	8703.33.39.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.39.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.39.13	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.33.39.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.39.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.39.93	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:		
		---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:		
	8703.33.43	----- Four-wheel drive		
	8703.33.43.10	----- Hybrid	u	Nil
	8703.33.43.90	----- Other	u	Nil
	8703.33.44	----- Other		
	8703.33.44.10	----- Hybrid	u	Nil
	8703.33.44.90	----- Other	u	Nil
		---- Of a cylinder capacity exceeding 3,000 cc:		
	8703.33.45	----- Four-wheel drive		
		----- Hybrid:		
	8703.33.45.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.45.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.33.45.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.33.45.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.33.49	----- Other		
		----- Hybrid:		
	8703.33.49.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.49.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.33.49.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.49.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
		---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:		
	8703.33.53	----- Four-wheel drive		
	8703.33.53.10	----- Hybrid	u	Nil
	8703.33.53.90	----- Other	u	Nil
	8703.33.54	----- Other		
	8703.33.54.10	----- Hybrid	u	Nil
	8703.33.54.90	----- Other	u	Nil
		---- Of a cylinder capacity exceeding 3,000 cc:		
	8703.33.55	----- Four-wheel drive		
		----- Hybrid:		
	8703.33.55.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.55.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		
	8703.33.55.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.55.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.33.59	----- Other		
		----- Hybrid:		
	8703.33.59.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.59.12	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		----- Other:		



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.33.59.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.59.92	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.33.70	--- Motor-homes ---- Hybrid:		
	8703.33.70.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.70.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.70.13	----- Of a cylinder capacity exceeding 3,500 cc ---- Other:	u	Nil
	8703.33.70.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.70.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.70.93	----- Of a cylinder capacity exceeding 3,500 cc --- Other vehicles, Completely Knocked Down:	u	Nil
	8703.33.81	---- Four-wheel drive ----- Hybrid:		
	8703.33.81.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.81.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.81.13	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	Nil
	8703.33.81.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.81.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.81.93	----- Of a cylinder capacity exceeding 3,500 cc --- Other:	u	Nil
	8703.33.91	---- Four-wheel drive ----- Hybrid:		
	8703.33.91.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.91.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.91.13	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.33.91.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.91.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.91.93	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.33.99	---- Other		
		---- Hybrid:		
	8703.33.99.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.99.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.99.13	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		---- Other:		
	8703.33.99.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil
	8703.33.99.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil
	8703.33.99.93	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.90	- Other:		
		-- Electrically-powered vehicles:		
	8703.90.11.00	-- Ambulances	u	Nil
	8703.90.12.00	-- Go-karts	u	Nil
		-- Other:		
	8703.90.13.00	---- Completely Knocked Down	u	Nil
	8703.90.19.00	---- Other	u	Nil
		-- Other:		
	8703.90.50	-- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down		
		---- Hybrid:		
	8703.90.50.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.90.50.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.90.50.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.90.50.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8703.90.50.15	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		---- Other:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.90.50.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.90.50.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.90.50.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.90.50.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8703.90.50.95	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.90.70	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other ---- Hybrid:		
	8703.90.70.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.90.70.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.90.70.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.90.70.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8703.90.70.15	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		---- Other:		
	8703.90.70.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.90.70.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.90.70.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.90.70.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8703.90.70.95	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.90.80	--- Other vehicles, Completely Knocked Down ---- Hybrid:		
	8703.90.80.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.90.80.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.90.80.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.90.80.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8703.90.80.15	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		---- Other:		
	8703.90.80.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.90.80.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.90.80.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.90.80.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8703.90.80.95	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
	8703.90.90	--- Other		
		---- Hybrid:		
	8703.90.90.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.90.90.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.90.90.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.90.90.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8703.90.90.15	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
		---- Other:		
	8703.90.90.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil
	8703.90.90.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil
	8703.90.90.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.90.90.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil
	8703.90.90.95	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil
87.04		<b>Motor vehicles for the transport of goods.</b>		
	8704.10	- Dumpers designed for off-highway use:		
		-- Completely Knocked Down:		
	8704.10.13.00	--- g.v.w. not exceeding 5 t	u	Nil
	8704.10.14.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	Nil
	8704.10.15.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	Nil
	8704.10.16.00	--- g.v.w. exceeding 20 t but not exceeding 24 t	u	Nil
	8704.10.17.00	--- g.v.w. exceeding 24 t but not exceeding 45 t	u	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8704.10.18.00	--- g.v.w. exceeding 45 t -- Other:	u	Nil
	8704.10.23.00	--- g.v.w. not exceeding 5 t	u	Nil
	8704.10.24.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	Nil
	8704.10.25.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	Nil
	8704.10.26.00	--- g.v.w. exceeding 20 t but not exceeding 24 t	u	Nil
	8704.10.27.00	--- g.v.w. exceeding 24 t but not exceeding 45 t	u	Nil
	8704.10.28.00	--- g.v.w. exceeding 45 t - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	u	Nil
	8704.21	-- g.v.w. not exceeding 5 t: --- Completely Knocked Down:		
	8704.21.11.00	---- Refrigerated lorries (trucks)	u	Nil
	8704.21.19.00	---- Other --- Other:	u	Nil
	8704.21.21.00	---- Refrigerated lorries (trucks)	u	Nil
	8704.21.22.00	---- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.21.23.00	---- Tanker vehicles	u	Nil
	8704.21.24.00	---- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.21.25.00	---- Hooklift lorries (trucks)	u	Nil
	8704.21.29.00	---- Other	u	Nil
	8704.22	-- g.v.w. exceeding 5 t but not exceeding 20 t: --- g.v.w. not exceeding 6 t: ---- Completely Knocked Down:		
	8704.22.11.00	---- Refrigerated lorries (trucks)	u	Nil
	8704.22.19.00	---- Other ---- Other:	u	Nil
	8704.22.21.00	---- Refrigerated lorries (trucks)	u	Nil
	8704.22.22.00	---- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.22.23.00	---- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil

Heading	HIS Code	Description	Unit of Quantity	Rate of Import Duty
	8704.22.24.00	----- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.22.25.00	----- Hooklift lorries (trucks)	u	Nil
	8704.22.29.00	----- Other	u	Nil
		--- g.v.w. exceeding 6 t but not exceeding 20 t:		
		---- Completely Knocked Down:		
	8704.22.31.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.22.39.00	----- Other	u	Nil
		---- Other:		
	8704.22.41.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.22.42.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.22.43.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil
	8704.22.44.00	----- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.22.45.00	----- Hooklift lorries (trucks)	u	Nil
		----- Other:		
	8704.22.51.00	----- g.v.w. exceeding 6 t but not exceeding 10 t	u	Nil
	8704.22.59.00	----- Other	u	Nil
	8704.23	-- g.v.w. exceeding 20 t:		
		--- g.v.w. not exceeding 24 t:		
		---- Completely Knocked Down:		
	8704.23.11.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.23.19.00	----- Other	u	Nil
		---- Other:		
	8704.23.21.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.23.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.23.23.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil
	8704.23.24.00	----- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.23.25.00	----- Hooklift lorries (trucks)	u	Nil
	8704.23.29.00	----- Other	u	Nil
		--- g.v.w. exceeding 24 t but not exceeding 45 t:		
		---- Completely Knocked Down:		
	8704.23.51.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.23.59.00	----- Other	u	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		---- Other:		
	8704.23.61.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.23.62.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.23.63.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil
	8704.23.64.00	----- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.23.65.00	----- Hooklift lorries (trucks)	u	Nil
	8704.23.66.00	----- Dumpers	u	Nil
	8704.23.69.00	----- Other	u	Nil
		--- g.v.w. exceeding 45 t:		
		---- Completely Knocked Down:		
	8704.23.71.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.23.79.00	----- Other	u	Nil
		---- Other:		
	8704.23.81.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.23.82.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.23.83.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil
	8704.23.84.00	----- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.23.85.00	----- Hooklift lorries (trucks)	u	Nil
	8704.23.86.00	----- Dumpers	u	Nil
	8704.23.89.00	----- Other	u	Nil
		- Other, with spark-ignition internal combustion piston engine:		
	8704.31	-- g.v.w. not exceeding 5 t:		
		--- Completely Knocked Down:		
	8704.31.11.00	---- Refrigerated lorries (trucks)	u	Nil
	8704.31.19.00	---- Other	u	Nil
		--- Other:		
	8704.31.21.00	---- Refrigerated lorries (trucks)	u	Nil
	8704.31.22.00	---- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.31.23.00	---- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil
	8704.31.24.00	---- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.31.25.00	---- Hooklift lorries (trucks)	u	Nil
	8704.31.29.00	---- Other	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8704.32	-- g.v.w. exceeding 5 t: --- g.v.w. not exceeding 6 t: ---- Completely Knocked Down:		
	8704.32.11.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.32.19.00	----- Other ---- Other:	u	Nil
	8704.32.21.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.32.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.32.23.00	----- Tanker vehicles	u	Nil
	8704.32.24.00	----- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.32.25.00	----- Hooklift lorries (trucks)	u	Nil
	8704.32.29.00	----- Other --- g.v.w. exceeding 6 t but not exceeding 20 t: ---- Completely Knocked Down:	u	Nil
	8704.32.31.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.32.39.00	----- Other ---- Other:	u	Nil
	8704.32.41.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.32.42.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.32.43.00	----- Tanker vehicles	u	Nil
	8704.32.44.00	----- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.32.45.00	----- Hooklift lorries (trucks) ----- Other:	u	Nil
	8704.32.46.00	----- g.v.w. exceeding 6 t but not exceeding 10 t	u	Nil
	8704.32.49.00	----- Other --- g.v.w. exceeding 20 t but not exceeding 24 t: ---- Completely Knocked Down:	u	Nil
	8704.32.51.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.32.59.00	----- Other ---- Other:	u	Nil
	8704.32.61.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.32.62.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.32.63.00	----- Tanker vehicles	u	Nil



BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8704.32.64.00	----- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.32.65.00	----- Hooklift lorries (trucks)	u	Nil
	8704.32.69.00	----- Other	u	Nil
		--- g.v.w. exceeding 24 t but not exceeding 45 t:		
		---- Completely Knocked Down:		
	8704.32.72.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.32.79.00	----- Other	u	Nil
		---- Other:		
	8704.32.81.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.32.82.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.32.83.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil
	8704.32.84.00	----- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.32.85.00	----- Hooklift lorries (trucks)	u	Nil
	8704.32.86.00	----- Dumpers	u	Nil
	8704.32.89.00	----- Other	u	Nil
		--- g.v.w. exceeding 45 t:		
		---- Completely Knocked Down:		
	8704.32.91.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.32.92.00	----- Other	u	Nil
		---- Other:		
	8704.32.93.00	----- Refrigerated lorries (trucks)	u	Nil
	8704.32.94.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil
	8704.32.95.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil
	8704.32.96.00	----- Armoured cargo vehicles for transporting valuables	u	Nil
	8704.32.97.00	----- Hooklift lorries (trucks)	u	Nil
	8704.32.98.00	----- Dumpers	u	Nil
	8704.32.99.00	----- Other	u	Nil
	8704.90	- Other:		
	8704.90.10.00	-- Completely Knocked Down	u	Nil
		-- Other:		
	8704.90.91.00	--- g.v.w. not exceeding 5 t	u	Nil
	8704.90.92.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.05	8704.90.93.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	Nil
	8704.90.94.00	--- g.v.w. exceeding 20 t but not exceeding 45 t	u	Nil
	8704.90.99.00	--- Other	u	Nil
		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).		
	8705.10.00.00	- Crane lorries	u	Nil
	8705.20.00.00	- Mobile drilling derricks	u	Nil
	8705.30.00.00	- Fire fighting vehicles	u	Nil
	8705.40.00.00	- Concrete-mixer lorries	u	Nil
	8705.90	- Other:		
	8705.90.50.00	-- Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	u	Nil
8705.90.90.00	-- Other	u	Nil	
87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05. - For vehicles of heading 87.01:		
	8706.00.11.00	-- For agricultural tractors of subheading 8701.10 or 8701.90	u	Nil
	8706.00.19.00	-- Other - For vehicles of heading 87.02:	u	Nil
	8706.00.21.00	-- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	Nil
	8706.00.29.00	-- Other - For vehicles of heading 87.03:	u	Nil
	8706.00.31.00	-- For go-karts and golf cars, including golf buggies	u	Nil
	8706.00.32.00	-- For ambulances	u	Nil
	8706.00.33.00	-- For motor cars (including station wagons, SUVs and sports cars, but not including vans)	u	Nil
	8706.00.39.00	-- Other	u	Nil
	8706.00.40.00	- For vehicles of heading 87.04	u	Nil
8706.00.50.00	- For vehicles of heading 87.05	u	Nil	

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.		
	8707.10	- For the vehicles of heading 87.03:		
	8707.10.10.00	-- For go-karts and golf cars, including golf buggies	u	Nil
	8707.10.20.00	-- For ambulances	u	Nil
	8707.10.90.00	-- Other	u	Nil
	8707.90	- Other:		
	8707.90.10.00	-- For vehicles of heading 87.01	u	Nil
		-- For vehicles of heading 87.02:		
	8707.90.21.00	--- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	Nil
	8707.90.29.00	--- Other	u	Nil
	8707.90.30.00	-- For vehicles of heading 87.05	u	Nil
	8707.90.90.00	-- Other	u	Nil
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		
	8708.10	- Bumpers and parts thereof:		
	8708.10.10.00	-- For vehicles of heading 87.01	kg	20%
	8708.10.90.00	-- Other	kg	20%
		- Other parts and accessories of bodies (including cabs):		
	8708.21.00.00	-- Safety seat belts	kg	Nil
	8708.29	-- Other:		
		--- Components of door trim assemblies:		
	8708.29.11.00	---- For vehicles of heading 87.01	kg	20%
	8708.29.12.00	---- For vehicles of heading 87.03	kg	20%
	8708.29.14.00	---- For vehicles of heading 87.02 or 87.04	kg	20%
	8708.29.19.00	---- Other	kg	20%
	8708.29.20.00	--- Parts of safety seat belts	kg	Nil
		--- Other:		
	8708.29.92.00	---- For vehicles of heading 87.01	kg	20%
		---- For vehicles of heading 87.03:		
	8708.29.93.00	----- Interior trim fittings; mudguards	kg	20%
	8708.29.94.00	----- Hood rods	kg	20%
	8708.29.95.00	----- Other	kg	20%
		---- For vehicles of heading 87.02 or 87.04:		
	8708.29.96.00	----- Interior trim fittings; mudguards	kg	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8708.29.97.00	----- Hood rods	kg	20%
	8708.29.98.00	----- Other	kg	20%
	8708.29.99.00	---- Other	kg	20%
	8708.30	- Brakes and servo-brakes; parts thereof:		
	8708.30.10.00	-- For vehicles of heading 87.01	kg	20%
		-- For vehicles of heading 87.03:		
	8708.30.21.00	--- Brake drums, brake discs or brake pipes	kg	20%
	8708.30.29.00	--- Other	kg	20%
	8708.30.30.00	-- Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	kg	20%
	8708.30.90.00	-- Other	kg	20%
	8708.40	- Gear boxes and parts thereof:		
		-- Gear boxes, unassembled:		
	8708.40.11.00	--- For vehicles of heading 87.03	kg	20%
	8708.40.13.00	--- For vehicles of heading 87.04 or 87.05	kg	20%
	8708.40.14.00	--- For vehicles of heading 87.01	kg	20%
	8708.40.19.00	--- Other	kg	20%
		-- Gear boxes, assembled:		
	8708.40.25.00	--- For vehicles of heading 87.01	kg	20%
	8708.40.26.00	--- For vehicles of heading 87.03	kg	20%
	8708.40.27.00	--- For vehicles of heading 87.04 or 87.05	kg	20%
	8708.40.29.00	--- Other	kg	20%
		-- Parts:		
	8708.40.91.00	--- For vehicles of heading 87.01	kg	20%
	8708.40.92.00	--- For vehicles of heading 87.03	kg	20%
	8708.40.99.00	--- Other	kg	20%
	8708.50	- Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:		
		-- Unassembled:		
	8708.50.11.00	--- For vehicles of heading 87.03	kg	20%
	8708.50.13.00	--- For vehicles of heading 87.04 or 87.05	kg	20%
	8708.50.15.00	--- For vehicles of heading 87.01	kg	20%
	8708.50.19.00	--- Other	kg	20%
		-- Assembled:		
	8708.50.25.00	--- For vehicles of heading 87.01	kg	20%
	8708.50.26.00	--- For vehicles of heading 87.03	kg	20%
	8708.50.27.00	--- For vehicles of heading 87.04 or 87.05	kg	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8708.50.29.00	- - - Other	kg	20%
		- - Parts:		
		- - - For vehicles of heading 87.01:		
	8708.50.91.00	- - - - Crown wheels and pinions	kg	20%
	8708.50.92.00	- - - - Other	kg	20%
	8708.50.93.00	- - - For vehicles of heading 87.03	kg	20%
	8708.50.99.00	- - - Other	kg	20%
	8708.70	- Road wheels and parts and accessories thereof:		
		- - Hub-caps:		
	8708.70.15.00	- - - For vehicles of heading 87.01	kg	Nil
	8708.70.16.00	- - - For vehicles of heading 87.03	kg	20%
	8708.70.17.00	- - - For vehicles of heading 87.02 or 87.04	kg	20%
	8708.70.19.00	- - - Other	kg	20%
		- - Wheels fitted with tyres:		
	8708.70.21.00	- - - For vehicles of heading 87.01	kg	20%
	8708.70.22.00	- - - For vehicles of heading 87.03	kg	20%
	8708.70.29.00	- - - Other	kg	20%
		- - Wheels not fitted with tyres:		
	8708.70.31.00	- - - For vehicles of heading 87.01	kg	20%
	8708.70.32.00	- - - For vehicles of heading 87.03	kg	20%
	8708.70.39.00	- - - Other	kg	20%
		- - Other:		
	8708.70.95.00	- - - For vehicles of heading 87.01	kg	Nil
	8708.70.96.00	- - - For vehicles of heading 87.02 or 87.04	kg	20%
	8708.70.97.00	- - - For vehicles of heading 87.03	kg	20%
	8708.70.99.00	- - - Other	kg	20%
	8708.80	- Suspension systems and parts thereof (including shock-absorbers):		
		- - Suspension systems:		
	8708.80.15.00	- - - For vehicles of heading 87.01	kg	20%
	8708.80.16.00	- - - For vehicles of heading 87.03	kg	20%
	8708.80.17.00	- - - For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.80.19.00	- - - Other	kg	20%
		- - Parts:		
	8708.80.91.00	- - - For vehicles of heading 87.01	kg	20%
	8708.80.92.00	- - - For vehicles of heading 87.03	kg	20%
	8708.80.99.00	- - - Other	kg	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8708.91	- Other parts and accessories: -- Radiators and parts thereof:		
		--- Radiators:		
	8708.91.15.00	---- For vehicles of heading 87.01	kg	20%
	8708.91.16.00	---- For vehicles of heading 87.03	kg	20%
	8708.91.17.00	---- For vehicles of heading 87.02 or 87.04	kg	20%
	8708.91.19.00	---- Other	kg	20%
		--- Parts:		
	8708.91.91.00	---- For vehicles of heading 87.01	kg	20%
	8708.91.92.00	---- For vehicles of heading 87.03	kg	20%
	8708.91.99.00	---- Other	kg	20%
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof:		
	8708.92.10.00	--- For vehicles of heading 87.01	kg	20%
	8708.92.20.00	--- For vehicles of heading 87.03	kg	20%
	8708.92.40.00	--- For vehicles of heading 87.02 or 87.04	kg	20%
	8708.92.90.00	--- Other	kg	20%
	8708.93	-- Clutches and parts thereof:		
	8708.93.50.00	--- For vehicles of heading 87.01	kg	20%
	8708.93.60.00	--- For vehicles of heading 87.03	kg	20%
	8708.93.70.00	--- For vehicles of heading 87.04 or 87.05	kg	20%
	8708.93.90.00	--- Other	kg	20%
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof:		
	8708.94.10.00	--- Steering wheels with airbag assemblies --- Other:	kg	20%
	8708.94.94.00	---- For vehicles of heading 87.01	kg	20%
	8708.94.95.00	---- For vehicles of heading 87.03	kg	20%
	8708.94.99.00	---- Other	kg	20%
	8708.95	-- Safety airbags with inflator system; parts thereof:		
	8708.95.10.00	--- Safety airbags with inflator system	kg	20%
	8708.95.90.00	--- Parts	kg	20%
	8708.99	-- Other:		
	8708.99.10.00	--- For vehicles of heading 87.01 --- For vehicles of heading 87.02, 87.03 or 87.04:	kg	20%
		---- Fuel tanks and parts thereof:		
	8708.99.21.00	----- Fuel tanks	kg	Nil

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8708.99.23.00	----- Parts	kg	20%
	8708.99.30.00	---- Accelerator, brake or clutch pedals	kg	20%
	8708.99.40.00	---- Battery carriers or trays and brackets therefor	kg	20%
	8708.99.50.00	---- Radiator shrouds	kg	20%
		---- Chassis frames or parts thereof:		
	8708.99.61.00	----- For vehicles of heading 87.02	kg	20%
	8708.99.62.00	----- For vehicles of heading 87.03	kg	20%
	8708.99.63.00	----- For vehicles of heading 87.04	kg	20%
	8708.99.70.00	---- Other	kg	Nil
	8708.99.90.00	--- Other	kg	Nil
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. - Vehicles:		
	8709.11.00.00	-- Electrical	u	Nil
	8709.19.00.00	-- Other	u	Nil
	8709.90.00.00	- Parts	kg	Nil
87.10	8710.00.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	u	Nil
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc: -- Completely Knocked Down:		
	8711.10.12.00	--- Mopeds and motorised bicycles	u	Nil
	8711.10.13.00	--- Other motorcycles and motor scooters	u	Nil
	8711.10.19.00	--- Other	u	Nil
		-- Other:		
	8711.10.92.00	--- Mopeds and motorised bicycles	u	Nil
	8711.10.93.00	--- Other motorcycles and motor scooters	u	Nil
	8711.10.99.00	--- Other	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
	8711.20.10.00	-- Motocross motorcycles	u	Nil
	8711.20.20.00	-- Mopeds and motorised bicycles	u	Nil
		-- Other, Completely Knocked Down:		
		--- Motorcycles (with or without side-cars), including motor scooters:		
	8711.20.31.00	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	Nil
	8711.20.32.00	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	Nil
	8711.20.39.00	---- Other	u	Nil
		--- Other:		
	8711.20.45.00	---- Of a cylinder capacity not exceeding 200 cc	u	Nil
	8711.20.49.00	---- Other	u	Nil
		-- Other:		
		--- Motorcycles (with or without side-cars), including motor scooters:		
	8711.20.51.00	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	Nil
	8711.20.52.00	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	Nil
	8711.20.59.00	---- Other	u	Nil
	8711.20.90.00	--- Other	u	Nil
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
	8711.30.10.00	-- Motocross motorcycles	u	Nil
	8711.30.30.00	-- Other, Completely Knocked Down	u	Nil
	8711.30.90.00	-- Other	u	Nil
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
	8711.40.10.00	-- Motocross motorcycles	u	Nil
	8711.40.20.00	-- Other, Completely Knocked Down	u	Nil
	8711.40.90.00	-- Other	u	Nil
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
	8711.50.20.00	-- Completely Knocked Down	u	Nil
	8711.50.90.00	-- Other	u	Nil



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8711.90	- Other:		
	8711.90.40.00	-- Side-cars	u	Nil
		-- Other, Completely Knocked Down:		
	8711.90.51.00	--- Electrically powered motorcycles	u	Nil
	8711.90.52.00	--- Other, of a cylinder capacity not exceeding 200 cc	u	Nil
	8711.90.53.00	--- Other, of a cylinder capacity exceeding 200cc but not exceeding 500 cc	u	Nil
	8711.90.54.00	--- Other, of a cylinder capacity exceeding 500 cc	u	Nil
		-- Other:		
	8711.90.91.00	--- Electrically powered motorcycles	u	Nil
	8711.90.99.00	--- Other	u	Nil
87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.		
	8712.00.10.00	- Racing bicycles	u	Nil
	8712.00.20.00	- Bicycles designed to be ridden by children	u	Nil
	8712.00.30.00	- Other bicycles	u	Nil
	8712.00.90.00	- Other	u	Nil
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
	8713.10.00.00	- Not mechanically propelled	u	Nil
	8713.90.00.00	- Other	u	Nil
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.		
	8714.10	- Of motorcycles (including mopeds):		
	8714.10.10.00	-- Saddles	kg	20%
	8714.10.20.00	-- Spokes and nipples	kg	20%
	8714.10.90.00	-- Other	kg	20%
	8714.20	- Of carriages for disabled persons:		
		-- Castors:		
	8714.20.11.00	--- Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8714.20.12.00	--- Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	kg	Nil
	8714.20.19.00	--- Other	kg	Nil
	8714.20.90.00	-- Other	kg	Nil
	8714.91	- Other:		
	8714.91	-- Frames and forks, and parts thereof:		
	8714.91.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil
		--- Other:		
	8714.91.91.00	---- Parts for forks	kg	Nil
	8714.91.99.00	---- Other	kg	Nil
	8714.92	-- Wheel rims and spokes:		
	8714.92.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil
	8714.92.90.00	--- Other	kg	Nil
	8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:		
	8714.93.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil
	8714.93.90.00	--- Other	kg	Nil
	8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:		
	8714.94.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil
	8714.94.90.00	--- Other	kg	Nil
	8714.95	-- Saddles:		
	8714.95.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil
	8714.95.90.00	--- Other	kg	Nil
	8714.96	-- Pedals and crank-gear, and parts thereof:		
	8714.96.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil
	8714.96.90.00	--- Other	kg	Nil
	8714.99	-- Other:		
		--- For bicycles of subheading 8712.00.20:		
	8714.99.11.00	---- Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	kg	Nil
	8714.99.12.00	---- Chain wheels and cranks; other parts	kg	Nil
		--- Other:		
	8714.99.91.00	---- Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8714.99.92.00	- - - - Chain wheels and cranks; other parts	kg	Nil
87.15	8715.00.00.00	Baby carriages and parts thereof.	kg	Nil
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
	8716.10.00.00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	Nil
	8716.20.00.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes - Other trailers and semi-trailers for the transport of goods:	u	Nil
	8716.31.00.00	-- Tanker trailers and tanker semi-trailers	u	Nil
	8716.39	-- Other:		
	8716.39.40.00	- - - Agricultural trailers and semi-trailers - - - Other:	u	Nil
	8716.39.91.00	- - - - Having a carrying capacity (payload) exceeding 200 t	u	Nil
	8716.39.99.00	- - - - Other	u	Nil
	8716.40.00.00	- Other trailers and semi-trailers	u	Nil
	8716.80	- Other vehicles:		
	8716.80.10.00	-- Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	u	Nil
	8716.80.20.00	-- Wheelbarrows	u	Nil
	8716.80.90.00	-- Other	u	Nil
	8716.90	- Parts:		
		-- For trailers and semi-trailers:		
	8716.90.13.00	- - - For goods of subheading 8716.20	kg	Nil
	8716.90.19.00	- - - Other -- For other vehicles: - - - For goods of subheading 8716.80.10 or 8716.80.20:	kg	20%
	8716.90.92.00	- - - - Castors, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm	kg	Nil
	8716.90.93.00	- - - - Other - - - Other:	kg	Nil
	8716.90.94.00	- - - - Spokes and nipples	kg	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8716.90.95.00	---- Castors, for goods of subheading 8716.80.90, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm	kg	20%
	8716.90.96.00	--- Other castors	kg	20%
	8716.90.99.00	---- Other	kg	20%”;

(a) by repealing Chapter 95 and by substituting the following new Chapter therefor —

(a) dengan memansuhkan Penggal 95 dan menggantikannya dengan Penggal yang baru —

#### “Chapter 95

#### Toys, games and sports requisites; parts and accessories thereof

#### Notes

1. This Chapter does not cover:

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (i) Unmounted glass eyes for dolls or other toys, of heading 70.18;

- (j)* Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (k)* Bells, gongs or the like of heading 83.06;
  - (l)* Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
  - (m)* Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (n)* Children's bicycles (heading 87.12);
  - (o)* Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (p)* Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
  - (q)* Decoy calls or whistles (heading 92.08);
  - (r)* Arms or other articles of Chapter 93;
  - (s)* Electric garlands of all kinds (heading 94.05);
  - (t)* Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (u)* Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
  3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3(b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

#### Subheading Note

1. Subheading 9504.50 covers —

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
95.03	9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.		
	9503.00.10.00	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages - Dolls:	kg	Nil
	9503.00.21.00	-- Dolls, whether or not dressed -- Parts and accessories:	kg	Nil
	9503.00.22.00	--- Garments and garment accessories; footwear and headgear	kg	Nil
	9503.00.29.00	--- Other	kg	Nil
	9503.00.30.00	- Electric trains, including tracks, signals and other accessories therefor	kg	Nil
	9503.00.40.00	- Reduced size ("scale") models and similar recreational models, working or not	kg	Nil
	9503.00.50.00	- Other construction sets and constructional toys, of materials other than plastics	kg	Nil
	9503.00.60.00	- Stuffed toys representing animals or non-human creatures	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
95.04	9503.00.70.00	- Puzzles of all kinds	kg	5%	
		- Other:			
	9503.00.91.00	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets ; toy counting frames (abaci); toy sewing machines; toy typewriters	kg	Nil	
	9503.00.92.00	- - Skipping ropes	kg	Nil	
	9503.00.93.00	- - Marbles	kg	Nil	
	9503.00.99.00	- - Other	kg	Nil	
		Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
	9504.20	- Articles and accessories for billiards of all kinds:			
	9504.20.20.00	- - Tables for billiards of all kinds	kg	5%	
	9504.20.30.00	- - Billiard chawks	kg	5%	
	9504.20.90.00	- - Other	kg	5%	
	9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:			
	9504.30.10.00	- - Pintables or slot machines	u	5%	
	9504.30.20.00	- - Parts of wood, paper or plastics	u	5%	
	9504.30.90.00	- - Other	u	5%	
	9504.40.00.00	- Playing cards	u (jue/park)	10%	
	9504.50.00.00	- Video game consoles and machines, other than those of subheading 9504.30	kg	Nil	
	9504.90	- Other:			
	9504.90.10.00	- - Bowling requisites of all kinds	u	Nil	
	9504.90.20.00	- - Darts and parts and accessories therefor	u	10%	
		- - Gambling equipment and paraphernalia:			
	9504.90.31.00	- - - Tables designed for use with casino games	u	10%	
	9504.90.39.00	- - - Other	u	10%	
		- - Other:			
		- - - Tables designed for games:			
	9504.90.92.00	- - - - Of wood or of plastics	u	10%	
9504.90.93.00	- - - - Other	u	10%		
	- - - Other:				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9504.90.94.00	---- Of wood or of plastics	u	10%
	9504.90.99.00	---- Other	u	10%
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
	9505.10.00.00	- Articles for Christmas festivities	kg	10%
	9505.90.00.00	- Other	kg	10%
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.		
		- Snow-skis and other snow-ski equipment:		
	9506.11.00.00	-- Skis	2u	Nil
	9506.12.00.00	-- Ski-fastenings (ski-bindings)	kg	Nil
	9506.19.00.00	-- Other	kg	Nil
		- Water-skis, surf-boards, sailboards and other water-sport equipment:		
	9506.21.00.00	-- Sailboards	u	Nil
	9506.29.00.00	-- Other	u	Nil
		- Golf clubs and other golf equipment:		
	9506.31.00.00	-- Clubs, complete	u	Nil
	9506.32.00.00	-- Balls	u	Nil
	9506.39.00.00	-- Other	kg	Nil
	9506.40	- Articles and equipment for table-tennis:		
	9506.40.10.00	-- Tables	kg	5%
	9506.40.90.00	-- Other	kg	5%
		- Tennis, badminton or similar rackets, whether or not strung:		
	9506.51.00.00	-- Lawn-tennis rackets, whether or not strung	u	Nil
	9506.59.00.00	-- Other	u	Nil
		- Balls, other than golf balls and table-tennis balls:		
	9506.61.00.00	-- Lawn-tennis balls	u	Nil
	9506.62.00.00	-- Inflatable	u	Nil
	9506.69.00.00	-- Other	u	Nil
	9506.70.00.00	- Ice skates and roller skates, including skating boots with skates attached	2u	Nil
		- Other:		



## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
95.07	9506.91.00.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	kg	Nil
	9506.99.00.00	- - Other	u	Nil
		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.		
	9507.10.00.00	- Fishing rods	u	Nil
	9507.20.00.00	- Fish-hooks, whether or not snelled	kg	Nil
	9507.30.00.00	- Fishing reels	u	Nil
	9507.90.00.00	- Other	u	Nil
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.		
	9508.10.00.00	- Travelling circuses and travelling menageries	kg	Nil
	9508.90.00.00	- Other	kg	Nil".

Diperbuat pada hari ini 24 haribulan Jamadilakhir, Tahun Hijrah 1438 bersamaan dengan 23 haribulan Mac, 2017.

PENGIRAN HAJAH SITI NIRMALA BINTI  
PENGIRAN HAJI MOHAMMAD  
Pemangku Setiausaha Tetap,  
Kementerian Kewangan,  
Negara Brunei Darussalam.