

No. S 13

**CUSTOMS ACT  
(CHAPTER 36)**

**CUSTOMS (GOODS UNDER THE EARLY HARVEST PROGRAMME)  
(FRAMEWORK AGREEMENT ON COMPREHENSIVE ECONOMIC  
CO-OPERATION BETWEEN ASEAN AND CHINA) ORDER, 2005**

**ARRANGEMENT OF PARAGRAPHS**

**Paragraph**

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2. Import duty payable.
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**CUSTOMS ACT  
(CHAPTER 36)**

**CUSTOMS (GOODS UNDER THE EARLY HARVEST PROGRAMME)  
(FRAMEWORK AGREEMENT ON COMPREHENSIVE ECONOMIC  
CO-OPERATION BETWEEN ASEAN AND CHINA) ORDER, 2005**

In exercise of the powers conferred by section 8 of the Customs Act, the Minister of Finance, with the approval of His Majesty the Sultan and Yang Di-Pertuan, hereby makes the following Order —

**Citation and deemed date of commencement.**

1. This Order may be cited as the Customs (Goods Under the Early Harvest Programme) (Framework Agreement on Comprehensive Economic Co-operation Between ASEAN and China) Order, 2005 and shall be deemed to have commenced on 1st. January 2004.

**Import duty payable.**

2. Notwithstanding anything contained in the Customs Import Duties Order, 1973 (S 34/73), there shall be levied in respect of the imported goods specified in the First Schedule or in the Second Schedule which have originated from and which have been consigned direct from either the People's Republic of China or from a member country of the Association of South East Asian Nations, at the rates specified in the fourth column of the First Schedule or in the Second Schedule (as the case may be).

**Deemed country of origin of goods.**

3. For the purposes of paragraph 2, goods shall be deemed to have originated from and to have been consigned direct from either the People's Republic of China or from a member country of the Association of South East Asian Nations where they conform to the Rules of Origin for the ASEAN-China Free Trade Area annexed to the Framework Agreement on Comprehensive Economic Co-operation between ASEAN and the People's Republic of China.

## FIRST SCHEDULE

(paragraph 2)

**PRODUCTS FOR TARIFF REDUCTION OF THE EARLY HARVEST PROGRAMME UNDER  
THE FRAMEWORK AGREEMENT ON COMPREHENSIVE ECONOMIC CO-OPERATION  
BETWEEN ASEAN AND THE PEOPLE'S REPUBLIC OF CHINA**

(1)  SUB HEADING	(2)  AHTN CODE	(3)  DESCRIPTION	(4)  EH-ACFTA RATE OF DUTY		
			2004	2005	2006
		<b>Live horses, asses, mules and hinnies.</b>			
0101.10	0101.10.00	- Pure-bred breeding animals	0	0	0
0101.90		- <i>Other:</i>			
	0101.90.10	- - Race horses	0	0	0
	0101.90.20	- - Other horses	0	0	0
	0101.90.90	- - Other	0	0	0
		<b>Live bovine animals.</b>			
0102.10	0102.10.00	Pure-bred breeding animals	0	0	0
0102.90		- <i>Other:</i>			
	0102.90.10	- - Oxen	0	0	0
	0102.90.20	- - Buffaloes	0	0	0
	0102.90.90	- - Other	0	0	0
		<b>Live swine.</b>			
0103.10	0103.10.00	- Pure-bred breeding animals	0	0	0
		- <i>Other:</i>			
0103.91	0103.91.00	- - Weighing less than 50 kg	0	0	0
0103.92	0103.92.00	- - Weighing 50 kg or more	0	0	0
		<b>Live sheep and goats.</b>			
0104.10		- <i>Sheep:</i>			
	0104.10.10	- - Pure bred breeding	0	0	0
	0104.10.90	- - Other	0	0	0
0104.20		- <i>Goats:</i>			
	0104.20.10	- - Pure-bred breeding animals	0	0	0
	0104.20.90	- - Other	0	0	0
		<b>Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.</b>			
		- <i>Weighing not more than 185 g:</i>			
0105.11		- - <i>Fowls of the species Gallus domesticus:</i>			
	0105.11.10	- - - Breeding fowls	0	0	0
	0105.11.90	- - - Other	0	0	0
0105.12		- - <i>Turkeys:</i>			
	0105.12.10	- - - Breeding turkeys	0	0	0

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
	0105.12.90	- - - Other	0	0	0
0105.19		- - Other:			
	0105.19.10	- - - Breeding ducklings	0	0	0
	0105.19.20	- - - Other ducklings	0	0	0
	0105.19.30	- - - Breeding goslings	0	0	0
	0105.19.40	- - - Other goslings	0	0	0
	0105.19.50	- - - Breeding guinea fowls	0	0	0
	0105.19.90	- - - Other	0	0	0
		- Other:			
0105.92		- - Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000g:			
	0105.92.10	- - - Breeding fowls	0	0	0
	0105.92.20	- - - Fighting cocks	0	0	0
	0105.92.90	- - - Other	0	0	0
0105.93		- - Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000g:			
	0105.93.10	- - - Breeding fowls	0	0	0
	0105.93.20	- - - Fighting cocks	0	0	0
	0105.93.90	- - - Other	0	0	0
0105.99		- - Other:			
	0105.99.10	- - - Breeding ducks	0	0	0
	0105.99.20	- - - Other ducks	0	0	0
	0105.99.30	- - - Breeding geese, turkeys and guinea fowls	0	0	0
	0105.99.40	- - - Other geese, turkeys and guinea fowls	0	0	0
		<b>Other live animals.</b>			
		- Mammals:			
0106.11	0106.11.00	- - Primates	0	0	0
0106.12	0106.12.00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	0	0	0
0106.19	0106.19.00	- - Other	0	0	0
0106.20	0106.20.00	- Reptiles (including snakes and turtles)	0	0	0
		- Birds:			
0106.31	0106.31.00	- - Birds of prey	0	0	0

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0106.32	0106.32.00	- - - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0	0	0
0106.39	0106.39.00	- - Other	0	0	0
0106.90		- <i>Other:</i>			
	0106.90.10	- - For human consumption	0	0	0
	0106.90.90	- - Other	0	0	0
		<b>Meat of bovine animals, fresh or chilled.</b>			
0201.10	0201.10.00	- Carcasses and half-carcasses	0	0	0
0201.20	0201.20.00	- Other cuts with bone in	0	0	0
0201.30	0201.30.00	- Boneless	0	0	0
		<b>Meat of bovine animals, frozen.</b>			
0202.10	0202.10.00	- Carcasses and half Carcasses	0	0	0
0202.20	0202.20.00	- Other cuts with bone in	0	0	0
0202.30	0202.30.00	- Boneless	0	0	0
		<b>Meat of swine, fresh, chilled or frozen.</b>			
		- <i>Fresh or chilled:</i>			
0203.11	0203.11.00	- - Carcasses and half-carcasses	0	0	0
0203.12	0203.12.00	- - Hams, shoulders and cuts thereof, withbone in	0	0	0
0203.19	0203.19.00	- - Other	0	0	0
		- <i>Frozen:</i>			
0203.21	0203.21.00	- - Carcasses and half carcasses	0	0	0
0203.22	0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	0	0	0
0203.29	0203.29.00	- - Other	0	0	0
		<b>Meat of sheep or goats, fresh, chilled or frozen.</b>			
0204.10	0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	0	0	0
		- <i>Other meat of sheep, fresh or chilled:</i>			
0204.21	0204.21.00	- - Carcasses and half-carcasses	0	0	0
0204.22	0204.22.00	- - Other cuts with bone in	0	0	0
0204.23	0204.23.00	- - Boneless	0	0	0
0204.30	0204.30.00	- Carcasses and half-carcasses of lamb, frozen	0	0	0
		- <i>Other meat of sheep, frozen:</i>			
0204.41	0204.41.00	- - Carcasses and half-carcasses	0	0	0
0204.42	0204.42.00	- - Other cuts with bone in	0	0	0

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(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0204.43	0204.43.00	- - Boneless	0	0	0
0204.50	0204.50.00	- Meat of goats	0	0	0
0205.00	0205.00.00	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	0	0	0
		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>			
0206.10	0206.10.00	- Of bovine animals, fresh or chilled	0	0	0
		- <i>Of bovine animals, frozen:</i>			
0206.21	0206.21.00	- - Tongues	0	0	0
0206.22	0206.22.00	- - Livers	0	0	0
0206.29	0206.29.00	- - Other	0	0	0
0206.30	0206.30.00	- Of swine, fresh or chilled	0	0	0
		- <i>Of swine, frozen:</i>			
0206.41	0206.41.00	- - Livers	0	0	0
0206.49	0206.49.00	- - Other	0	0	0
0206.80	0206.80.00	- Other, fresh or chilled	0	0	0
0206.90	0206.90.00	- Other, frozen	0	0	0
		<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>			
		- <i>Of fowls of the species Gallusdomesticus:</i>			
0207.11	0207.11.00	- - Not cut in pieces, fresh or chilled	0	0	0
0207.12	0207.12.00	- - Not cut in pieces, frozen	0	0	0
0207.13	0207.13.00	- - Cuts and offal, fresh or chilled	0	0	0
0207.14		- - <i>Cuts and offal, frozen:</i>			
	0207.14.10	- - - Wings	0	0	0
	0207.14.20	- - - Thighs	0	0	0
	0207.14.30	- - - Livers	0	0	0
	0207.14.90	- - - Other	0	0	0
		- <i>Of turkeys:</i>			
0207.24	0207.24.00	- - Not cut in pieces, fresh or chilled	0	0	0
0207.25	0207.25.00	- - Not cut in pieces, frozen	0	0	0
0207.26	0207.26.00	- - Cuts and offal, fresh or chilled	0	0	0
0207.27		- - <i>Cuts and offal, frozen:</i>			
	0207.27.10	- - - Livers	0	0	0
	0207.27.90	- - - Other	0	0	0
		- <i>Of ducks, geese or guinea fowls:</i>			

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0207.32		-- <i>Not cut in pieces, fresh or chilled:</i>			
	0207.32.10	--- Of ducks	0	0	0
	0207.32.20	--- Of geese or guinea fowls	0	0	0
0207.33		-- <i>Not cut in pieces, frozen:</i>			
	0207.33.10	--- Of ducks	0	0	0
	0207.33.20	--- Of geese or guinea fowls	0	0	0
0207.34	0207.34.00	-- Fatty livers, fresh or chilled	0	0	0
0207.35	0207.35.00	-- Other, fresh or chilled	0	0	0
0207.36		-- <i>Other, frozen:</i>			
	0207.36.10	--- Fatty livers	0	0	0
	0207.36.20	--- Cuts of ducks	0	0	0
	0207.36.30	--- Cuts of geese or guinea fowls	0	0	0
		<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>			
0208.10	0208.10.00	- Of rabbits or hares	0	0	0
0208.20	0208.20.00	- Frogs' legs	0	0	0
0208.30	0208.30.00	- Of primates	0	0	0
0208.40	0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	0	0	0
0208.50	0208.50.00	- Of reptiles (including snakes and turtles)	0	0	0
0208.90	0208.90.00	- Other	0	0	0
0209.00	0209.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. <b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b> <i>- Meat of swine:</i>	0	0	0
0210.11	0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	0	0	0
0210.12	0210.12.00	-- Bellies (streaky) and cuts thereof	0	0	0
0210.19		-- <i>Other:</i>			
	0210.19.10	--- Bacon	0	0	0
	0210.19.20	--- Ham, boneless	0	0	0
	0210.19.90	--- Other	0	0	0

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(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0210.20	0210.20.00	- Meat of bovine animals - <i>Other, including edible flours and meals of meat and meat offal:</i>	0	0	0
0210.91	0210.91.00	-- Of primates	0	0	0
0210.92	0210.92.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	0	0	0
0210.93	0210.93.00	-- Of reptiles (including snakes and turtles)	0	0	0
0210.99		-- <i>Other:</i>			
	0210.99.10	--- Freeze dried chicken dice	0	0	0
	0210.99.20	--- Dried pork skin	0	0	0
	0210.99.90	--- Other <b>Live fish.</b>	0	0	0
0301.10		- <i>Ornamental fish:</i>			
	0301.10.10	-- Fish fry	0	0	0
	0301.10.20	-- Other, marine fish	0	0	0
	0301.10.30	-- Other, freshwater fish	0	0	0
		- <i>Other live fish:</i>			
0301.91	0301.91.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0	0	0
0301.92	0301.92.00	-- Eels ( <i>Anguilla</i> spp.)	0	0	0
0301.93		-- <i>Carp:</i>			
	0301.93.10	--- Carp breeder	0	0	0
	0301.93.90	--- Other	0	0	0
0301.99		-- <i>Other:</i>			
		--- <i>Milkfish or lapu lapu fry:</i>			
	0301.99.11	---- For breeding	0	0	0
	0301.99.19	---- Other	0	0	0
		--- <i>Other fish fry:</i>			
	0301.99.21	---- For breeding	0	0	0
	0301.99.29	---- Other	0	0	0
	0301.99.30	--- Other marine fish	0	0	0
	0301.99.40	--- Other freshwater fish	0	0	0



(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>			
		<i>- Salmonidae, excluding livers and roes</i>			
0302.11	0302.11.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0	0	0
0302.12	0302.12.00	-- Pacific Salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	0	0	0
0302.19	0302.19.00	-- Other	0	0	0
0302.21	0302.21.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	0	0	0
0302.22	0302.22.00	-- Plaice ( <i>Pleuronectes platessa</i> )	0	0	0
0302.23	0302.23.00	-- Sole ( <i>Solea</i> spp)	0	0	0
0302.29	0302.29.00	-- Other	0	0	0
		<i>- Tunas (of the genus Thunnus), skipjack of stripe-bellied bonito Euthynus (Katsuwonus) pelamis, excluding livers and roes:</i>			
0302.31	0302.31.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	0	0	0
0302.32	0302.32.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	0	0	0
0302.33	0302.33.00	-- Skipjack or stripe-bellied bonito	0	0	0
0302.34	0302.34.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	0	0	0
0302.35	0302.35.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	0	0	0
0302.36	0302.36.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0	0	0
0302.39	0302.39.00	-- Other	0	0	0
0302.40	0302.40.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	0	0	0
0302.50	0302.50.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	0	0	0
		<i>- Other fish, excluding livers and roes:</i>			

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(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0302.61	0302.61.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus</i> <i>sprattus</i> )	0	0	0
0302.62	0302.62.00	-- Haddock ( <i>Melanogrammus</i> <i>aeglefinus</i> )	0	0	0
0302.63	0302.63.00	-- Coalfish ( <i>Pollachius virens</i> )	0	0	0
0302.64	0302.64.00	-- Mackerel [ <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i> <i>japonicus</i> ]	0	0	0
0302.65	0302.65.00	-- Dogfish and other sharks	0	0	0
0302.66	0302.66.00	-- Eels ( <i>Anguilla</i> spp.)	0	0	0
0302.69		-- Other:			
	0302.69.10	--- Marine fish	0	0	0
	0302.69.20	--- Freshwater fish	0	0	0
0302.70	0302.70.00	- Livers and roes	0	0	0
		<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>			
		- <i>Pacific Salmon</i> ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus</i> <i>keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus</i> <i>masou</i> , and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:			
0303.11	0303.11.00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	0	0	0
0303.19	0303.19.00	-- Other	0	0	0
0303.21	0303.21.00	-- Trout [ <i>Salmo trutta</i> , <i>Oncorhynchus</i> <i>mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i> <i>apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i> ]	0	0	0
0303.22	0303.22.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	0	0	0
0303.29	0303.29.00	-- Other	0	0	0
		- <i>Flat fish</i> ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0303.31	0303.31.00	-- Halibut [ <i>Reinhardtius</i> <i>hippoglossoides</i> , <i>Hippoglossus</i> <i>hippoglossus</i> , <i>Hippoglossus stenolepis</i> ]	0	0	0
0303.32	0303.32.00	-- Plaice ( <i>Pleuronectes platessa</i> )	0	0	0

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0303.33	0303.33.00	-- Sole ( <i>Solea</i> spp.)	0	0	0
0303.39	0303.39.00	-- Other <i>- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:</i>	0	0	0
0303.41	0303.41.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	0	0	0
0303.42	0303.42.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	0	0	0
0303.43	0303.43.00	-- Skipjack or stripe-bellied bonito	0	0	0
0303.44	0302.44.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	0	0	0
0303.45	0302.45.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	0	0	0
0303.46	0302.46.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0	0	0
0303.49	0303.49.00	-- Other	0	0	0
0303.50	0303.50.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	0	0	0
0303.60	0303.60.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes <i>- Other fish, excluding livers and roes:</i>	0	0	0
0303.71	0303.71.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	0	0	0
0303.72	0303.72.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	0	0	0
0303.73	0303.73.00	-- Coalfish ( <i>Pollachius virens</i> )	0	0	0
0303.74	0303.74.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	0	0	0
0303.75	0303.75.00	-- Dogfish and other sharks	0	0	0
0303.76	0303.76.00	-- Eels ( <i>Anguilla</i> spp.)	0	0	0
0303.77	0303.77.00	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	0	0	0
0303.78	0303.78.00	-- Hake ( <i>Merluccius</i> spp. <i>Urophycis</i> spp.)	0	0	0
0303.79		-- <i>Other:</i>			
	0303.79.10	--- Marine fish	0	0	0
	0303.79.20	--- Freshwater fish	0	0	0
0303.80		-- <i>Livers and roes:</i>			

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(1) SUB HEADING	(2) AHN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
	0303.80.10	-- Livers	0	0	0
	0303.80.20	-- Roes	0	0	0
		<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>			
0304.10	0304.10.00	- Fresh or chilled	0	0	0
0304.20	0304.20.00	- Frozen fillets	0	0	0
0304.90	0304.90.00	- Other	0	0	0
		<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.</b>			
0305.10	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	0	0	0
0305.20	0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	0	0	0
0305.30	0305.30.00	- Fish fillets, dried, salted or in brine but not smoked	0	0	0
		<i>- Smoked fish, including fillets:</i>			
0305.41	0305.41.00	-- Pacific Salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	0	0	0
0305.42	0305.42.00	-- Herrings (Clupea harengus, Clupea pallasii)	0	0	0
0305.49	0305.49.00	-- Other	0	0	0
		<i>- Dried fish, whether or not salted but not smoked:</i>			
0305.51	0305.51.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0	0	0
0305.59		-- Other:	0	0	0
	0305.59.10	--- Sharks' fins	0	0	0
	0305.59.90	--- Other	0	0	0
		<i>- Fish, salted but not dried or smoked and fish in brine:</i>			
0305.61	0305.61.00	-- Herrings (Clupea harengus, Clupea pallasii)	0	0	0

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0305.62	0305.62.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0	0	0
0305.63	0305.63.00	-- Anchovies (Engraulis spp.)	0	0	0
0305.69	0305.69.00	-- Other	0	0	0
		<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>			
		- Frozen:			
0306.11	0306.11.00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	0	0	0
0306.12	0306.12.00	-- Lobsters (Homarus spp.)	0	0	0
0306.13	0306.13.00	-- Shrimps and prawns	0	0	0
0306.14	0306.14.00	-- Crabs	0	0	0
0306.19	0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	0	0	0
		- Not frozen:			
0306.21		-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):	0	0	0
	0306.21.10	--- Breeder	0	0	0
	0306.21.20	--- Other, live	0	0	0
	0306.21.30	--- Fresh or chilled	0	0	0
	0306.21.90	--- Other	0	0	0
0306.22		-- Lobsters (Homarus spp.):			
	0306.22.10	---- Breeder	0	0	0
	0306.22.20	---- Other, live	0	0	0
	0306.22.30	---- Fresh or chilled	0	0	0
	0306.22.40	---- Dried	0	0	0
	0306.22.90	---- Other	0	0	0
0306.23		-- Shrimps and prawns:			
	0306.23.10	--- Breeder	0	0	0
	0306.23.20	--- Other, live	0	0	0
	0306.23.30	--- Fresh or chilled	0	0	0
	0306.23.40	--- Dried	0	0	0

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
	0306.23.90	- - - Other	0	0	0
0306.24		- - Crabs:			
	0306.24.10	- - - Live	0	0	0
	0306.24.20	- - - Fresh or chilled	0	0	0
	0306.24.90	- - Other	0	0	0
0306.29		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	0306.29.10	- - - Live	0	0	0
	0306.29.20	- - - Fresh or chilled	0	0	0
	0306.29.90	- - - Other	0	0	0
		<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.</b>			
0307.10		- Oysters:			
	0307.10.10	- - Live	0	0	0
	0307.10.20	- - Fresh or chilled or frozen	0	0	0
	0307.10.30	- - Dried, salted or in brine	0	0	0
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21		- - Live, fresh or chilled:			
	0307.21.10	- - - Live	0	0	0
	0307.21.20	- - - Fresh or chilled	0	0	0
0307.29		- - Other:			
	0307.29.10	- - - Frozen	0	0	0
	0307.29.20	- - - Dried, salted or in brine	0	0	0
		- Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.):			
0307.31		- - Live, fresh or chilled:			
	0307.31.10	- - - Live	0	0	0
	0307.31.20	- - - Fresh or chilled	0	0	0
0307.39		- - Other:			
	0307.39.10	- - - Frozen	0	0	0
	0307.39.20	- - - Dried, salted or in brine	0	0	0

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
		- <i>Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):</i>			
0307.41		-- <i>Live, fresh or chilled:</i>			
	0307.41.10	--- Live	0	0	0
	0307.41.20	--- Fresh or chilled	0	0	0
0307.49		-- <i>Other:</i>			
	0307.49.10	--- Frozen	0	0	0
	0307.49.20	--- Dried, salted or in brine	0	0	0
		- <i>Octopus (Octopus spp.):</i>			
0307.51		-- <i>Live, fresh or chilled:</i>			
	0307.51.10	--- Live	0	0	0
	0307.51.20	--- Fresh or chilled	0	0	0
0307.59		-- <i>Other:</i>			
	0307.59.10	--- Frozen	0	0	0
	0307.59.20	--- Dried, salted or in brine	0	0	0
0307.60		- <i>Snails, other than sea snails:</i>			
	0307.60.10	-- Live	0	0	0
	0307.60.20	-- Fresh, chilled or frozen	0	0	0
	0307.60.30	-- Dried, salted or in brine	0	0	0
		- <i>Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:</i>			
0307.91		-- <i>Live, fresh or chilled:</i>			
	0307.91.10	--- Live	0	0	0
	0307.91.20	--- Fresh or chilled	0	0	0
0307.99		-- <i>Other:</i>			
	0307.99.10	--- Frozen	0	0	0
	0307.99.20	--- Beche-de-mer (trepang), dried, salted or in brine	0	0	0
	0307.99.90	--- Other	0	0	0
		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>			
0401.10	0401.10.00	- Of a fat content, by weight, not exceeding 1%	0	0	0
0401.20	0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	0	0	0

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0401.30	0401.30.00	- Of a fat content, by weight, exceeding 6%	0	0	0
		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>			
0402.10		- <i>In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:</i>			
		- - <i>Fit for human consumption:</i>			
	0402.10.11	- - - Not containing added sugar or other sweetening matter, in powder form	0	0	0
	0402.10.12	- - - Not containing added sugar or other sweetening matter, in other form	0	0	0
	0402.10.13	- - - Other, in powder form	0	0	0
	0402.10.19	- - - Other, in other form	0	0	0
		- - <i>Other:</i>			
	0402.10.21	- - - Not containing added sugar or other sweetening matter, in powder form	0	0	0
	0402.10.22	- - - Not containing added sugar or other sweetening matter, in other form	0	0	0
	0402.10.23	- - - Other, in powder form	0	0	0
	0402.10.29	- - - Other, in other form	0	0	0
		- <i>In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:</i>			
0402.21		- - <i>Not containing added sugar or other sweetening matter:</i>			
	0402.21.10	- - - In powder form	0	0	0
	0402.21.90	- - - In other form	0	0	0
0402.29		- - <i>Other:</i>			
	0402.29.10	- - - In powder form	0	0	0
	0402.29.90	- - - In other form	0	0	0
		- <i>Other:</i>			
0402.91	0402.91.00	- - Not containing added sugar or other sweetening matter	0	0	0
0402.99	0402.99.00	- - Other	0	0	0



(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
		<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>			
0403.10		- <i>Yogurt:</i>			
		- - <i>Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt:</i>			
	0403.10.11	- - - In liquid form, including condensed form	0	0	0
	0403.10.19	- - - Other	0	0	0
		- - <i>Other:</i>			
	0403.10.91	- - - In condensed form	0	0	0
	0403.10.99	- - - Other	0	0	0
0403.90		- <i>Other:</i>			
	0403.90.10	- - Buttermilk	0	0	0
	0403.90.90	- - Other	0	0	0
		<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>			
0404.10		- <i>Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:</i>			
		- - <i>Fit for human consumption:</i>			
	0404.10.11	- - - Whey	0	0	0
	0404.10.19	- - - Other	0	0	0
		- - <i>Fit for animal feeding:</i>			
	0404.10.91	- - - Whey	0	0	0
	0404.10.99	- - - Other	0	0	0
0404.90		- <i>Other:</i>			
	0404.90.10	- - Concentrated, sweetened, with added preservative, or in hermetically sealed cans	0	0	0
	0404.90.90	- - Other	0	0	0
		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>			
0405.10	0405.10.00	- Butter	0	0	0

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0405.20	0405.20.00	- Dairy spreads	0	0	0
0405.90		- <i>Other:</i>			
	0405.90.10	-- Anhydrous butterfat	0	0	0
	0405.90.20	-- Butter oil	0	0	0
	0405.90.30	-- Ghee	0	0	0
	0405.90.90	-- Other	0	0	0
		<b>Cheese and curd.</b>			
0406.10	0406.10.00	- Fresh (unripened or uncured) cheese including whey cheese, and curd	0	0	0
0406.20		- <i>Grated or powdered cheese, of all kinds:</i>			
	0406.20.10	-- In packages of a gross weight exceeding 20 kg	0	0	0
	0406.20.90	-- Other	0	0	0
0406.30	0406.30.00	- Processed cheese, not grated or powdered	0	0	0
0406.40	0406.40.00	- Blue-veined cheese	0	0	0
0406.90	0406.90.00	- Other cheese	0	0	0
0407.00		<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>			
		- <i>For hatching:</i>			
	0407.00.11	-- Hens' eggs	0	0	0
	0407.00.12	-- Ducks' eggs	0	0	0
	0407.00.19	-- Other	0	0	0
		- <i>Other:</i>			
	0407.00.91	-- Hens' eggs	0	0	0
	0407.00.92	-- Ducks eggs	0	0	0
	0407.00.99	-- Other	0	0	0
		<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>			
		- <i>Egg yolks:</i>			
0408.11	0408.11.00	-- Dried	0	0	0
0408.19	0408.19.00	-- Other	0	0	0
		- <i>Other:</i>			
0408.91	0408.91.00	-- Dried	0	0	0
0408.99	0408.99.00	-- Other	0	0	0

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0409.00	0409.00.00	Natural honey.	0	0	0
0410.00		Edible products of animal origin, not elsewhere specified or included.			
	0410.00.10	- Birds' nests	0	0	0
	0410.00.90	- Other	0	0	0
0501.00	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair. Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair.	0	0	0
0502.10	0502.10.00	- Pigs', hogs' and boars' bristles and hair and waste thereof	0	0	0
0502.90	0502.90.00	- Other	0	0	0
0503.00	0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	0	0	0
0504.00	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled frozen, salted, in brine, dried or smoked. Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	0	0	0
0505.10		- Feathers of a kind used for stuffing; down:			
	0505.10.10	- - Duck feathers	0	0	0
	0505.10.90	- - Other	0	0	0
0505.90		- Other:			
	0505.90.10	- - Duck feathers	0	0	0
	0505.90.90	- - Other	0	0	0
		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
0506.10	0506.10.00	- Ossein and bones treated with acid	0	0	0
0506.90	0506.90.00	- Other	0	0	0

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
		<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.</b>			
0507.10		- Ivory; ivory powder and waste:			
	0507.10.10	-- Rhinoceros horns; ivory powder and waste	0	0	0
	0507.10.90	-- Other	0	0	0
0507.90		- Other:			
	0507.90.10	-- Horns, antlers, hooves, nails, claws and beaks	0	0	0
	0507.90.20	-- Tortoise-shell	0	0	0
	0507.90.90	-- Other	0	0	0
0508.00		<b>Coral and similar materials unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, un-worked or simply prepared but not cut to shape, powder and waste thereof.</b>			
	0508.00.10	- Coral and similar material	0	0	0
	0508.00.20	- Shells of molluscs, crustaceans or echinoderms	0	0	0
	0508.00.90	- Other	0	0	0
0509.00	0509.00.00	Natural sponges of animal origin.	0	0	0
0510.00		<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</b>			
	0510.00.10	- Cantharides	0	0	0
	0510.00.20	- Musk	0	0	0
	0510.00.90	- Other	0	0	0
		<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>			
0511.10	0511.10.00	- Bovine semen	0	0	0
		- Other:			
0511.91		-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3			

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(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
	0511.91.10	- - - Dead animals of Chapter 3	0	0	0
	0511.91.20	- - - Roes	0	0	0
	0511.91.30	- - - Artemia eggs (brine shrimp eggs)	0	0	0
	0511.91.40	- - - Fish bladder	0	0	0
	0511.91.90	- - - Other	0	0	0
0511.99		- - <i>Other:</i>			
		- - - <i>Domestic animal semen:</i>			
	0511.99.11	- - - - Of swine, sheep or goats	0	0	0
	0511.99.19	- - - - Other	0	0	0
	0511.99.20	- - - Silk worm egg	0	0	0
	0511.99.90	- - - Other	0	0	0
		<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower, chicory plants and roots other than roots of heading 12.12.</b>			
0601.10	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	0	0
0601.20		- <i>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:</i>			
	0601.20.10	- - Chicory plants	0	0	0
	0601.20.20	- - Chicory roots	0	0	0
	0601.20.90	- - Other	0	0	0
		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>			
0602.10		- <i>Unrooted cuttings and slips:</i>			
	0602.10.10	- - Orchid cuttings and slips	0	0	0
	0602.10.20	- - Rubber wood	0	0	0
	0602.10.90	- - Other	0	0	0
0602.20	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0	0	0
0602.30	0602.30.00	- Rhododendrons and azaleas, grafted or not	0	0	0
		- <i>Other:</i>			
0602.90	0602.90.10	- - Rooted orchid cuttings and slips	0	0	0
	0602.90.20	- - Orchid seedlings	0	0	0
	0602.90.30	- - Aquarium plants	0	0	0
	0602.90.40	- - Budded rubber stumps	0	0	0

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(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
	0602.90.50	-- Rubber seedlings	0	0	0
	0602.90.60	-- Rubber budwood	0	0	0
	0602.90.90	-- Other	0	0	0
		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>			
0603.10		- <i>Fresh:</i>			
	0603.10.10	-- Orchids	0	0	0
	0603.10.90	-- Other	0	0	0
0603.90	0603.90.00	- Other	0	0	0
		<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>			
0604.10	0604.10.00	- Mosses and lichens	0	0	0
0604.91		- <i>Other:</i>			
	0604.91.00	-- Fresh	0	0	0
	0604.99.00	-- Other	0	0	0
		<b>Potatoes, fresh or chilled.</b>			
0701.10	0701.10.00	- Seed	0	0	0
0701.90	0701.90.00	- Other	0	0	0
0702.00	0702.00.00	<b>Tomatoes, fresh or chilled.</b>	0	0	0
		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>			
0703.10		- <i>Onions and shallots:</i>			
		- <i>Onions:</i>			
	0703.10.11	--- Bulbs for propagation	0	0	0
	0703.10.19	--- Other	0	0	0
		- <i>Shallots:</i>			
	0703.10.21	--- Bulbs for propagation	0	0	0
	0703.10.29	--- Other	0	0	0
0703.20		- <i>Garlic:</i>			
	0703.20.10	-- Bulbs for propagation	0	0	0
	0703.20.90	-- Other	0	0	0
0703.90		- <i>Leeks and other alliaceous vegetables:</i>			
	0703.90.10	-- Bulbs for propagation	0	0	0

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
	0703.90.90	-- Other	0	0	0
		<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>			
0704.10		- <i>Cauliflowers and headed broccoli:</i>			
	0704.10.10	-- Cauliflowers	0	0	0
	0704.10.20	-- Headed broccoli	0	0	0
0704.20	0704.20.00	- Brussels sprouts	0	0	0
0704.90		- <i>Other:</i>			
	0704.90.10	-- Cabbages	0	0	0
	0704.90.90	-- Other	0	0	0
		<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>			
		- <i>Lettuce:</i>			
0705.11	0705.11.00	-- Cabbage lettuce (head lettuce)	0	0	0
0705.19	0705.19.00	-- Other	0	0	0
		- <i>Chicory:</i>			
0705.21	0705.21.00	-- Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	0	0	0
0705.29	0705.29.00	-- Other	0	0	0
		<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>			
0706.10		- <i>Carrots and turnips:</i>			
	0706.10.10	-- Carrots	0	0	0
	0706.10.20	-- Turnips	0	0	0
0706.90	0706.90.00	- Other	0	0	0
0707.00	0707.00.00	Cucumbers and gherkins, fresh or chilled.	0	0	0
		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>			
0708.10	0708.10.00	- Peas ( <i>Pisum sativum</i> )	0	0	0
0708.20	0708.20.00	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	0	0	0
0708.90	0708.90.00	- Other leguminous vegetables	0	0	0
		<b>Other vegetables, fresh or chilled.</b>			
0709.10	0709.10.00	- Globe artichokes	0	0	0
0709.20	0709.20.00	- Asparagus	0	0	0
0709.30	0709.30.00	- Aubergines (egg-plants)	0	0	0
0709.40	0709.40.00	- Celery other than celeriac	0	0	0

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
		- <i>Mushrooms and truffles:</i>			
0709.51	0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	0	0	0
0709.52	0709.52.00	-- Truffles	0	0	0
0709.59	0709.59.00	-- Other	0	0	0
0709.60		- <i>Fruits of the genus Capsicum or of the genus Pimenta:</i>			
	0709.60.10	-- Chillies, other than giant chillies	0	0	0
	0709.60.90	-- Other	0	0	0
0709.70	0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	0	0	0
0709.90	0709.90.00	- Other	0	0	0
		<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>			
0710.10	0710.10.00	- Potatoes	0	0	0
		- <i>Leguminous vegetables, shelled or unshelled:</i>			
0710.21	0710.21.00	-- Peas ( <i>Pisum sativum</i> )	0	0	0
0710.22	0710.22.00	-- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	0	0	0
0710.29	0710.29.00	-- Other	0	0	0
0710.30	0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	0	0	0
0710.40	0710.40.00	- Sweet corn	0	0	0
0710.80	0710.80.00	- Other vegetables	0	0	0
0710.90	0710.90.00	- Mixtures of vegetables	0	0	0
		<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>			
0711.20		- <i>Olives:</i>			
	0711.20.10	-- Preserved by sulphur dioxide gas	0	0	0
	0711.20.90	-- Other	0	0	0
0711.30		- <i>Capers:</i>			
	0711.30.10	-- Preserved by sulphur dioxide gas	0	0	0
	0711.30.90	-- Other	0	0	0
0711.40		- <i>Cucumbers and gherkins:</i>			
	0711.40.10	-- Preserved by sulphur dioxide gas	0	0	0
	0711.40.90	-- Other	0	0	0
		- <i>Mushrooms and truffles:</i>			



(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0711.51	0711.51.00	-- Mushrooms of the genus <i>Agaricus</i>	0	0	0
0711.59	0711.59.00	-- Other	0	0	0
0711.90		- <i>Other vegetables; mixtures of vegetables:</i>			
	0711.90.10	-- Sweet corn	0	0	0
	0711.90.20	-- Chillies	0	0	0
	0711.90.30	-- Onions, preserved by sulphur dioxide gas	0	0	0
	0711.90.40	-- Other, preserved Other than by sulphur dioxide gas	0	0	0
	0711.90.50	-- Other, preserved by sulphur dioxide gas	0	0	0
	0711.90.90	-- Other	0	0	0
		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>			
0712.20	0712.20.00	- Onions <i>- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:</i>	0	0	0
0712.31	0712.31.00	-- Mushrooms of the genus <i>Agaricus</i>	0	0	0
0712.32	0712.32.00	-- Wood ears ( <i>Auricularia</i> spp.)	0	0	0
0712.33	0712.33.00	-- Jelly fungi	0	0	0
0712.39		-- <i>Other:</i>			
	0712.39.10	--- Truffles	0	0	0
	0712.39.20	--- Shiitake (dong-gu)	0	0	0
	0712.39.90	--- Other	0	0	0
0712.90	0712.90.00	- Other vegetables; mixture of vegetables <b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>	0	0	0
0713.10		- <i>Peas (pisum sativum):</i>			
	0713.10.10	-- For sowing	0	0	0
	0713.10.90	-- Other	0	0	0
0713.20		- <i>Chickpeas (garbanzos):</i>			
	0713.20.10	-- For sowing	0	0	0
	0713.20.90	-- Other	0	0	0
		- <i>Beans (Vigna spp., Phaseolus spp.):</i>			
0713.31		-- <i>Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek:</i>			
	0713.31.10	--- For sowing	0	0	0

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
	0713.31.90	--- Other	0	0	0
0713.32		-- Small red ( <i>Adzuki</i> ) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ):			
	0713.32.10	--- For sowing	0	0	0
	0713.32.90	--- Other	0	0	0
0713.33		-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):			
	0713.33.10	-- For sowing	0	0	0
	0713.33.90	-- Other	0	0	0
0713.39		-- Other:			
	0713.39.10	--- For sowing	0	0	0
	0713.39.90	--- Other	0	0	0
0713.40		- Lentils:			
	0713.40.10	-- For sowing	0	0	0
	0713.40.90	-- Other	0	0	0
0713.50		- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> ):			
	0713.50.10	-- For sowing	0	0	0
	0713.50.90	-- Other	0	0	0
0713.90		- Other:			
	0713.90.10	-- For sowing	0	0	0
	0713.90.90	-- Other	0	0	0
		<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>			
0714.10		- <i>Manioc</i> ( <i>cassava</i> ):			
	0714.10.10	-- Sliced or in form of pellets	0	0	0
	0714.10.90	-- Other	0	0	0
0714.20	0714.20.00	- Sweet potatoes	0	0	0
0714.90		- Other:			
	0714.90.10	-- Sago pith	0	0	0
	0714.90.90	-- Other	0	0	0
		<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>			
		- <i>Coconuts</i> :			

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(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0801.11	0801.11.00	- - Desiccated	0	0	0
0801.19	0801.19.00	- - Other	0	0	0
		- <i>Brazil nuts:</i>			
0801.21	0801.21.00	- - In shell	0	0	0
0801.22	0801.22.00	- - Shelled	0	0	0
		- <i>Cashew nuts:</i>			
0801.31	0801.31.00	- - In shell	0	0	0
0801.32	0801.32.00	- - Shelled	0	0	0
		<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>			
		- <i>Almonds:</i>			
0802.11	0802.11.00	- - In shell	0	0	0
0802.12	0802.12.00	- - Shelled	0	0	0
		- <i>Hazelnuts or filberts (Corylus spp.):</i>			
0802.21	0802.21.00	- - In shell	0	0	0
0802.22	0802.22.00	- - Shelled	0	0	0
		- <i>Walnuts:</i>			
0802.31	0802.31.00	- - In shell	0	0	0
0802.32	0802.32.00	- - Shelled	0	0	0
0802.40	0802.40.00	- Chestnuts (Castanea spp.)	0	0	0
0802.50	0802.50.00	- Pistachios	0	0	0
0802.90		- <i>Other:</i>			
	0802.90.10	- - Areca nuts (betel nuts)	0	0	0
	0802.90.90	- - Other	0	0	0
0803.00	0803.00.00	<b>Bananas, including plantains, fresh or dried.</b>	0	0	0
		<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>			
0804.10	0804.10.00	- Dates	0	0	0
0804.20	0804.20.00	- Figs	0	0	0
0804.30	0804.30.00	- Pineapples	0	0	0
0804.40	0804.40.00	- Avocados	0	0	0
0804.50	0804.50.00	- Guavas, mangoes and mangosteens	0	0	0
		<b>Citrus fruit, fresh or dried.</b>			
0805.10	0805.10.00	- Oranges	0	0	0
0805.20	0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	0	0	0

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
0805.40	0805.40.00	- Grapefruit	0	0	0
0805.30	0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	0	0	0
0805.90	0805.90.00	- Other <b>Grapes, fresh or dried.</b>	0	0	0
0806.10	0806.10.00	- Fresh	0	0	0
0806.20	0806.20.00	- Dried <b>Melons (including watermelons) and papaws (papayas), fresh.</b> <i>- Melons (including watermelons):</i>	0	0	0
0807.11	0807.11.00	-- Watermelons	0	0	0
0807.19	0807.19.00	-- Other	0	0	0
0807.20	0807.20.00	- Papaws (papayas) <b>Apples, pears and quinces, fresh.</b>	0	0	0
0808.10	0808.10.00	- Apples	0	0	0
0808.20	0808.20.00	- Pears and quinces <b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>	0	0	0
0809.10	0809.10.00	- Apricots	0	0	0
0809.20	0809.20.00	- Cherries	0	0	0
0809.30	0809.30.00	- Peaches, including nectarines	0	0	0
0809.40	0809.40.00	- Plums and sloes <b>Other fruit, fresh.</b>	0	0	0
0810.10	0810.10.00	- Strawberries	0	0	0
0810.20	0810.20.00	- Raspberries, blackberries, mulberries and loganberries	0	0	0
0810.30	0810.30.00	- Black, white or red currants and gooseberries	0	0	0
0810.40	0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	0	0	0
0810.50	0810.50.00	- Kiwifruit <i>- Other:</i>	0	0	0
0810.90	0810.90.20	-- Lychees	0	0	0
0810.60	0810.60.00	- Durians	0	0	0
	0810.90.10	-- Longans	0	0	0
	0810.90.90	-- Other	0	0	0

(1) SUB HEADING	(2) AHTN CODE	(3) DESCRIPTION	(4) EH-ACFTA RATE OF DUTY		
			2004	2005	2006
		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>			
0811.10	0811.10.00	- Strawberries	0	0	0
0811.20	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	0	0	0
0811.90	0811.90.00	- Other	0	0	0
		<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>			
0812.10	0812.10.00	- Cherries	0	0	0
0812.90	0812.90.00	- Other	0	0	0
		<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter.</b>			
0813.10	0813.10.00	- Apricots	0	0	0
0813.20	0813.20.00	- Prunes	0	0	0
0813.30	0813.30.00	- Apples	0	0	0
0813.40	0813.40.00	- Other fruit	0	0	0
0813.50	0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	0	0	0
0814.00	0814.00.00	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	0	0	0

## SECOND SCHEDULE

(paragraph 2)

**PRODUCTS FOR TARIFF REDUCTION FOR ANNEX 2 OF THE EARLY HARVEST PROGRAMME UNDER  
THE FRAMEWORK AGREEMENT ON COMPREHENSIVE ECONOMIC CO-OPERATION  
BETWEEN ASEAN AND THE PEOPLE'S REPUBLIC OF CHINA**

(1)	(2)	(3)	(4)	(5)	(6)
SUB HEADING	AHTN CODE	DESCRIPTION	EH-ACFTA RATE OF DUTY		
			2004	2005	2006
		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>			
		- <i>Coffee, roasted:</i>			
		- - <i>Decaffeinated:</i>			
0901.22	0901.22.10	--- Not ground	NA	NA	NA
	0901.22.20	--- Ground	NA	NA	NA
		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
		- <i>Coconut (copra) oil and its fractions:</i>			
1513.11	1513.11.00	-- Crude oil	0	0	0
1513.19		- - <i>Other:</i>			
	1513.19.10	--- Refined oil	0	0	0
	1513.19.20	--- Fraction of unrefined coconut oil	0	0	0
	1513.19.90	--- Other	0	0	0
		- <i>Palm kernel or babassu oil and fractions thereof:</i>			
1513.21	1513.21.00	-- Crude oil	0	0	0
1513.29		- - <i>Other:</i>			
	1513.29.10	--- Refined oil	0	0	0
	1513.29.20	--- <i>Fraction of unrefined palm kernel and babassu oil</i>	0	0	0
	1513.29.90	--- Other	0	0	0
		<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or laidinised, whether or not refined, but not further prepared.</b>			
		- <i>Vegetable fats and oils and their fractions:</i>			
1516.20		- - <i>Re-esterified fats and oils and their fractions:</i>			

(1)	(2)	(3)	(4)	(5)	(6)
SUB HEADING	AHTN CODE	DESCRIPTION	EH-ACFTA RATE OF DUTY		
			2004	2005	2006
	1516.20.11	--- Of soya bean	0	0	0
	1516.20.12	--- Of palm oil, crude	0	0	0
		--- <i>Of palm oil, other than crude:</i>			
	1516.20.21	---- In packing of a net weight not exceeding 20 kg	0	0	0
	1516.20.29	---- Other	0	0	0
	1516.20.30	--- Of coconut	0	0	0
		--- <i>Of palm kernel oil:</i>			
	1516.20.41	---- Crude	0	0	0
	1516.20.42	---- Refined, bleached and deodorised (RBD)	0	0	0
		--- <i>Of palm kernel olein:</i>			
	1516.20.51	---- Crude	0	0	0
	1516.20.52	---- Refined, bleached and deodorised (RBD)	0	0	0
	1516.20.61	--- Of illipenut oil	0	0	0
	1516.20.69	--- Other	0	0	0
		-- <i>Other:</i>			
	1516.20.71	--- Hydrogenated fats in flakes, in packages of a net weight of less than 10 kg	0	0	0
	1516.20.72	--- Hydrogenated fats in flakes, in packages of a net weight of 10 kg or more	0	0	0
	1516.20.73	--- Hydrogenated castor oil (opal wax)	0	0	0
	1516.20.81	--- Of palm kernel stearin, crude	0	0	0
	1516.20.82	--- Of palm kernel stearin, refined, bleached and deodorised	0	0	0
	1516.20.83	--- Of palm kernel olein or stearin, hydrogenated and refined, bleached and deodorised	0	0	0
		--- <i>Of palm stearin of iodine value not exceeding 48:</i>			
	1516.20.84	---- Crude	0	0	0
	1516.20.85	---- Refined, bleached and deodorised	0	0	0
	1516.20.86	---- Other	0	0	0
	1516.20.99	--- Other	0	0	0

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

(1)	(2)	(3)	(4)	(5)	(6)
SUB HEADING	AHTN CODE	DESCRIPTION	EH-ACFTA RATE OF DUTY		
			2004	2005	2006
		<b>Margarine, edible mixtures or preparations of animal or vegetable fat or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>			
1517.10	1517.10.00	- Margarine, excluding liquid margarine	0	0	0
1517.90		- <i>Other:</i>			
	1517.90.10	-- Imitation ghee	0	0	0
	1517.90.20	-- Liquid margarine	0	0	0
	1517.90.30	-- Mould release preparation	0	0	0
		- - <i>Imitation lard; shortening:</i>			
	1517.90.41	--- Imitation lard of animal origin	0	0	0
	1517.90.42	--- Imitation lard of vegetable origin	0	0	0
	1517.90.43	--- Shortening	0	0	0
		- - <i>Of mixtures or preparations of vegetable fats or oils or of their fractions:</i>			
	1517.90.51	--- Solid mixtures or preparations	0	0	0
		--- <i>Liquid mixtures or preparations:</i>			
	1517.90.61	---- In which ground-nut oil predominates	0	0	0
		---- <i>In which palm oil predominates:</i>			
	1517.90.71	----- Crude	0	0	0
	1517.90.72	----- Other, in packing of net weight not exceeding 20 kg	0	0	0
	1517.90.79	----- Other	0	0	0
	1517.90.81	---- In which crude palm kernel oil predominates	0	0	0
	1517.90.82	---- In which refined, bleached and deoderised (RBD) palm kernel oil predominates	0	0	0
	1517.90.83	---- In which crude palm kernel olein predominates	0	0	0
	1517.90.84	---- In which refined, bleached and deoderised (RBD) palm kernel olein predominates	0	0	0
	1517.90.85	---- In which soya bean oil or coconut oil predominates	0	0	0
	1517.90.86	---- In which illipenut oil predominates	0	0	0
	1517.90.89	---- Other	0	0	0



(1)	(2)	(3)	(4)	(5)	(6)
SUB HEADING	AHTN CODE	DESCRIPTION	EH-ACFTA RATE OF DUTY		
			2004	2005	2006
	1517.90.90	- - Other	0	0	0
1801.00	1801.00.00	Cocoa beans, whole or broken, raw or roasted. Cocoa paste, whether or not defatted.	0	0	0
1803.10	1803.10.00	- Not defatted	0	0	0
1803.20	1803.20.00	- Wholly or partly defatted	0	0	0
1804.00	1804.00.00	Cocoa butter, fat and oil.	0	0	0
1805.00	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter. Chocolate and other food preparations containing cocoa.	0	0	0
1806.10	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter Coal; briquettes, ovoids and similar solid fuels manufactured from coal. <i>- Coal, whether or not pulverised, but not agglomerated:</i>	0	0	0
2701.11	2701.11.00	- - Anthracite	0	0	0
2704.00		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
	2704.00.10	- Coke and semi-coke of coal	0	0	0
	2704.00.20	- Coke and semi-coke of lignite or of peat Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	0	0	0
3401.11		<i>- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:</i> <i>- - For toilet use, (including medicated products):</i>			
	3401.11.10	- - - Medicated products	NA	NA	NA

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

(1)	(2)	(3)	(4)	(5)	(6)
SUB HEADING	AHTN CODE	DESCRIPTION	EH-ACFTA RATE OF DUTY		
			2004	2005	2006
	3401.11.20	- - - Bath soap	NA	NA	NA
	3401.11.90	- - - Other	NA	NA	NA
		- - <i>Other:</i>			
3401.20	3401.11.90	- - - Other	NA	NA	NA
		- <i>Soap in other forms:</i>			
	3401.20.10	- - For flotation de-inking of recycled paper	NA	NA	NA
	3401.20.20	- - Soap chips	NA	NA	NA
	3401.20.90	- - Other	NA	NA	NA
		<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>			
		- <i>Industrial monocarboxylic fatty acids; acid oils from refining:</i>			
3823.11	3823.11.00	- - Stearic acid	0	0	0
		<b>Other articles of vulcanised rubber other than hard rubber.</b>			
4016.92	4016.92.00	- - Erasers	0	0	0
		<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>			
7011.20		- <i>For cathode-ray tubes:</i>			
	7011.20.10	- - Television tubes	0	0	0
	7011.20.90	- - Other	0	0	0
		<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>			
9401.50		- <i>Seats of cane, osier, bamboo or similar materials:</i>			
	9401.50.10	- - Of rattan	NA	NA	NA
	9401.50.90	- - Other	NA	NA	NA
		<b>Other furniture and parts thereof.</b>			
		- <i>Furniture of other materials, including cane, osier, bamboo or similar materials:</i>			
9403.80	9403.80.90	- - Other	NA	NA	NA

12th. MARCH, 2005

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Made this 10th. day of Muharam, 1426 Hijriah corresponding to the 19th. day of February, 2005.

PENGIRAN DATO PADUKA HAJI MAIDIN BIN  
PENGIRAN HAJI HASHIM  
Permanent Secretary,  
Ministry of Finance,  
Brunei Darussalam.