

No. S 45

**CUSTOMS ORDER, 2006**  
**(S 39/06)**

**CUSTOMS IMPORT DUTIES ORDER, 2007**

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CUSTOMS ORDER, 2006  
(S 39/06)

CUSTOMS IMPORT DUTIES ORDER, 2007

In exercise of the power conferred by section 9 of the Customs Order, 2006, the Minister of Finance, with the approval of His Majesty the Sultan and Yang Di-Pertuan, hereby makes the following Order —

**Citation and commencement.**

1. This Order may be cited as the Customs Import Duties Order, 2007 and shall commence on a date to be appointed by the Minister, with the approval of His Majesty the Sultan and Yang Di-Pertuan, by notification in the *Gazette*.

**Interpretation.**

2. (1) In this Order, unless the context otherwise requires —

"industrial", in relation to an article, means that the article has been shown to the satisfaction of the Controller to be made for use solely or principally as industrial apparatus, plant or machinery;

"%" means percentage of value.

(2) Where goods are classified in the First Schedule according to their use, either by way of general description of their use or by reference to the use intended on importation or clearance through customs, such conditions of use shall not be taken to be fulfilled unless at the time of importation or clearance through customs the intended direct use is proved to the satisfaction of the Controller.

(3) Where in any heading of the First Schedule, parts of articles are classified with those articles, mention of any of the articles in a sub-heading of that heading shall be deemed to include a mention of parts of such articles, except in so far as the contrary intention appears from the wording of the sub-heading.

(4) The following rules of interpretation shall be used for the classification of all goods as set out in the First Schedule —

(a) the titles of Sections, Chapters and sub-Chapters are provided for ease of reference only but classification shall be determined in accordance with the terms of the headings and any relative Section or Chapter Notes and, provided the headings or such Notes do not otherwise require, be determined in accordance be rules (b) to (f);

- (b) (i) any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished unless, as presented, the incomplete or unfinished article has the essential character of a complete or finished article. It shall also be taken to include a reference to that article complete or finished (or classified as complete or finished by virtue of this rule), presented unassembled or disassembled;
- (ii) any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be in accordance with rule (c);

(c) when by application of rule (b)(ii) or for any other reason, goods are, *prima facie*, classifiable under 2 or more headings, classification shall be effected as follows —

- (i) the heading which provides the most specific description shall be preferred to a heading providing a more general description. However, when 2 or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items put up in a set for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;
- (ii) mixed or composite goods consisting of different materials or made up of different components and goods put up in a set for retail sale, which cannot be classified by reference to sub-rule (i), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;
- (iii) goods which cannot be classified by reference to sub-rules (i) or (ii) shall be classified under the heading which occurs last in numerical order among those which equally merit consideration;

(d) goods which cannot be classified by reference to rules (a) to (c) shall be classified under the heading appropriate to the goods to which they are most akin;

(e) without prejudice to rules (a) to (d) —

- (i) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith, but this sub-rule shall not apply when such packing materials or packing containers are clearly suitable for repetitive use;
- (ii) subject to sub-rule (i), packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods, but this sub-rule shall not apply when such packing materials or packing containers are clearly suitable for repetitive use;

(f) without prejudice to rules (a) to (d), the classification of goods in the sub-headings of a heading shall be determined in accordance with the terms of those sub-headings and any related Sub-heading Notes and, with the necessary modifications, to rules (b) to (e) on the understanding that only sub-headings at the same level are comparable. For the purposes of this rule, the relative Section and Chapter Notes shall also apply, unless the context otherwise requires.

#### **Import duty.**

3. (1) There shall be charged, in respect of any goods imported into Brunei Darussalam, import duties at the respective rates set out in the fifth column of the First Schedule which shall be such percentage of the value of the goods.

(2) Any such duties shall be levied, collected and paid in accordance with the Customs Order, 2006 (S 39/06).

(3) Notwithstanding sub-paragraphs (1) and (2), where the total amount of import duty computed with reference to any one customs document —

(a) is less than one dollar, no import duty shall be charged;

(b) exceeds one dollar and includes a fraction of a dollar, the fraction shall be treated as a complete dollar.

(4) Notwithstanding sub-paragraphs (1) and (2) —

(a) no import duty shall be charged on the goods listed in Part A of the Second Schedule, when imported or purchased prior to clearance through customs, for the use of the persons named in that Part in accordance with any condition attached thereto as set out in that Part; and



(b) no import duty shall be charged on the goods listed in Part B of the Second Schedule when imported in accordance with any condition attached thereto as set out in that Part.

**Power of Minister to remit import duty.**

4. The Minister may remit in whole or in part any import duty payable by any person on any goods imported, if he is satisfied that it is in the public interest so to do and any such remission may apply to specific instances or generally in respect of specified persons or persons of a specified class.

**Power of Controller to refund import duty on local purchase by scheduled persons.**

5. (1) The Controller may make a refund of any import duty paid in respect of goods purchased locally for the personal consumption or use by the persons named in the Third Schedule, subject to such conditions as he may determine.

(2) No refund of any import duty shall be made under sub-paragraph (1) except on a claim made within 12 months of the date of payment of the import duty.

(3) No refund of any import duty shall be granted under the Customs Order, 2006 (S 39/06) if the amount of the refund claimed in respect of any separate item is less than \$500.

**Amendment of Schedules.**

6. The Minister may, with the approval of His Majesty the Sultan and Yang Di-Pertuan, by order published in the *Gazette*, amend the Second and Third Schedules.

**Savings.**

7. Any document, endorsement, exemption or certificate prepared, made, issued or granted and any thing done under or in accordance with the Customs Import Duties Order, 1973 (S 34/73) which is revoked by this Order shall continue to be in force to the extent that they are not inconsistent with or not replaced by the provisions of this Order, until, revoked or replaced by the provisions of this Order.

**Revocation.**

8. The Customs Import Duties Order, 1973 (S 34/73) is hereby revoked.

## FIRST SCHEDULE

paragraphs 2 and 3(1)

## RATE OF IMPORT DUTY

## SECTION I

## LIVE ANIMALS; ANIMAL PRODUCTS

## NOTES

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

## Chapter 1

## Live animals

## NOTES

1. This Chapter covers all live animals except:
  - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of headings 03.01, 03.06 or 03.07;
  - (b) Cultures of micro-organisms and other products of heading 30.02; and
  - (c) Animals of heading 95.08.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
01.01		Live horses, asses, mules and hinnies.		
	0101.10 00	- Pure-bred breeding animals	u	NIL
	0101.90	- Other:		
	10	- - Race horses	u	NIL
	20	- - Other horses	u	NIL
	90	- - Other	u	NIL
01.02		Live bovine animals.		
	0102.10 00	- Pure-bred breeding animals	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
01.03	0102.90	- Other:		
	10	- - Oxen	u	NIL
	20	- - Buffaloes	u	NIL
	90	- - Other	u	NIL
		Live swine.		
01.04	0103.10	00 - Pure-bred breeding animals	u	NIL
		- Other:		
	0103.91	00 - - Weighing less than 50 kg	u	NIL
	0103.92	00 - - Weighing 50 kg or more	u	NIL
		Live sheep and goats.		
01.05	0104.10	- Sheep:		
	10	- - Pure-bred breeding animals	u	NIL
	90	- - Other	u	NIL
	0104.20	- Goats:		
	10	- - Pure-bred breeding animals	u	NIL
	90	- - Other	u	NIL
		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.		
		- Weighing not more than 185g:		
	0105.11	- - Fowls of the species <i>Gallus domesticus</i> :		
	10	- - - Breeding fowls	u	NIL
	90	- - - Other	u	NIL
	0105.12	- - Turkeys:		
	10	- - - Breeding turkeys	u	NIL
	90	- - - Other	u	NIL
	0105.19	- - Other:		
	10	- - - Breeding ducklings	u	NIL
	20	- - - Other ducklings	u	NIL
	30	- - - Breeding goslings	u	NIL
	40	- - - Other goslings	u	NIL
	50	- - - Breeding guinea fowls	u	NIL
	90	- - - Other	u	NIL
		- Other:		
	0105.92	- - Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000g:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
01.06	10	- - - Breeding fowls	u	NIL
	20	- - - Fighting cocks	u	NIL
	90	- - - Other	u	NIL
	0105.93	- - <i>Fowls of the species Gallus domesticus, weighing more than 2,000g:</i>		
	10	- - - Breeding fowls	u	NIL
	20	- - - Fighting cocks	u	NIL
	90	- - - Other	u	NIL
	0105.99	- - <i>Other:</i>		
	10	- - - Breeding ducks	u	NIL
	20	- - - Other ducks	u	NIL
	30	- - - Breeding geese, turkeys and guinea fowls	u	NIL
	40	- - - Other geese, turkeys and guinea fowls	u	NIL
		<b>Other live animals.</b>		
		- <i>Mammals:</i>		
	0106.11 00	- - Primates	u	NIL
	0106.12 00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	u	NIL
	0106.19 00	- - Other	u	NIL
	0106.20 00	- Reptiles (including snakes and turtles)	u	NIL
		- <i>Birds:</i>		
	0106.31 00	- - Birds of prey	u	NIL
	0106.32 00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	NIL
	0106.39 00	- - Other	u	NIL
	0106.90	- <i>Other:</i>		
	10	- - For human consumption	u	NIL
	90	- - Other	u	NIL

## Chapter 2

## Meat and edible meat offal

## NOTE

1. This Chapter does not cover:
- (a) Products of the kinds described in headings 02.01 to 02.08, or 02.10, unfit or unsuitable for human consumption;
  - (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
  - (c) Animal fat, other than products of heading 02.09 (Chapter 15).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
02.01		<b>Meat of bovine animals, fresh or chilled.</b>		
	0201.10 00	- Carcasses and half-carcasses	kg	NIL
	0201.20 00	- Other cuts with bone in	kg	NIL
	0201.30 00	- Boneless	kg	NIL
02.02		<b>Meat of bovine animals, frozen.</b>		
	0202.10 00	- Carcasses and half carcasses	kg	NIL
	0202.20 00	- Other cuts with bone in	kg	NIL
	0202.30 00	- Boneless	kg	NIL
02.03		<b>Meat of swine, fresh, chilled or frozen.</b>		
		- <i>Fresh or chilled:</i>		
	0203.11 00	- - Carcasses and half-carcasses	kg	NIL
	0203.12 00	- - Hams, shoulders and cuts thereof, with bone in	kg	NIL
	0203.19 00	- - Other	kg	NIL
		- <i>Frozen:</i>		
	0203.21 00	- - Carcasses and half carcasses	kg	NIL
	0203.22 00	- - Hams, shoulders and cuts thereof, with bone in	kg	NIL
	0203.29 00	- - Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
02.04		<b>Meat of sheep or goats, fresh, chilled or frozen.</b>		
	0204.10 00	- Carcasses and half-carcasses of lamb, fresh or chilled  - <i>Other meat of sheep, fresh or chilled:</i>	kg	NIL
	0204.21 00	- - Carcasses and half-carcasses	kg	NIL
	0204.22 00	- - Other cuts with bone in	kg	NIL
	0204.23 00	- - Boneless	kg	NIL
	0204.30 00	- Carcasses and half-carcasses of lamb, frozen  - <i>Other meat of sheep, frozen:</i>	kg	NIL
	0204.41 00	- - Carcasses and half-carcasses	kg	NIL
	0204.42 00	- - Other cuts with bone in	kg	NIL
	0204.43 00	- - Boneless	kg	NIL
	0204.50 00	- Meat of goats	kg	NIL
02.05	0205.00 00	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>		
02.06		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>		
	0206.10 00	- Of bovine animals, fresh or chilled  - <i>Of bovine animals, frozen:</i>	kg	NIL
	0206.21 00	- - Tongues	kg	NIL
	0206.22 00	- - Livers	kg	NIL
	0206.29 00	- - Other	kg	NIL
	0206.30 00	- Of swine, fresh or chilled  - <i>Of swine, frozen:</i>	kg	NIL
	0206.41 00	- - Livers	kg	NIL
	0206.49 00	- - Other	kg	NIL
	0206.80 00	- Other, fresh or chilled	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
02.07	0206.90 00	- Other, frozen	kg	NIL
		<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>		
		<i>- Of fowls of the species Gallus domesticus:</i>		
	0207.11 00	-- Not cut in pieces, fresh or chilled	kg	NIL
	0207.12 00	-- Not cut in pieces, frozen	kg	NIL
	0207.13 00	-- Cuts and offal, fresh or chilled	kg	NIL
	0207.14	-- Cuts and offal, frozen:		
	10	--- Wings	kg	NIL
	20	--- Thighs	kg	NIL
	30	--- Livers	kg	NIL
	90	--- Other	kg	NIL
		<i>- Of turkeys:</i>		
	0207.24 00	-- Not cut in pieces, fresh or chilled	kg	NIL
	0207.25 00	-- Not cut in pieces, frozen	kg	NIL
	0207.26 00	-- Cuts and offal, fresh or chilled	kg	NIL
	0207.27	-- Cuts and offal, frozen:		
	10	--- Livers	kg	NIL
	90	--- Other	kg	NIL
		<i>- Of ducks, geese or guinea fowls:</i>		
	0207.32	-- Not cut in pieces, fresh or chilled:		
	10	--- Of ducks	kg	NIL
	20	--- Of geese or guinea fowls	kg	NIL
	0207.33	-- Not cut in pieces, frozen:		
	10	--- Of ducks	kg	NIL
	20	--- Of geese or guinea fowls	kg	NIL
	0207.34 00	-- Fatty livers, fresh or chilled	kg	NIL
	0207.35 00	-- Other, fresh or chilled	kg	NIL
	0207.36	-- Other, frozen:		
	10	--- Fatty livers	kg	NIL
	20	--- Cuts of ducks	kg	NIL
	30	--- Cuts of geese or guinea fowls	kg	NIL
02.08		<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0208.10 00	- Of rabbits or hares	kg	NIL
	0208.20 00	- Frogs' legs	kg	NIL
	0208.30 00	- Of primates	kg	NIL
	0208.40 00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	NIL
	0208.50 00	- Of reptiles (including snakes and turtles)	kg	NIL
	0208.90 00	- Other	kg	NIL
02.09	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.	kg	NIL
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		
		- Meat of swine:		
	0210.11 00	- - Hams, shoulders and cuts thereof, with bone in	kg	NIL
	0210.12 00	- - Bellies (streaky) and cuts thereof	kg	NIL
	0210.19	- - Other:		
	10	- - - Bacon	kg	NIL
	20	- - - Ham, boneless	kg	NIL
	90	- - - Other	kg	NIL
	0210.20 00	- Meat of bovine animals	kg	NIL
		- Other, including edible flours and meals of meat and meat offal:		
	0210.91 00	- - Of primates	kg	NIL
	0210.92 00	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	NIL
	0210.93 00	- - Of reptiles (including snakes and turtles)	kg	NIL
	0210.99	- - Other:		
	10	- - - Freeze dried chicken dice	kg	NIL
	20	- - - Dried pork skin	kg	NIL
	90	- - - Other	kg	NIL



## Chapter 3

## Fish and crustaceans, molluscs and other aquatic invertebrates

## NOTES

1. This Chapter does not cover:
  - (a) Mammals of heading 01.06;
  - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
  - (c) Fish (including livers and roes thereof), or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
  - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
03.01		Live fish.		
	0301.10	- Ornamental fish:		
	10	- - Fish fry	kg	NIL
	20	- - Other, marine fish	kg	NIL
	30	- - Other, freshwater fish	kg	NIL
		- Other live fish:		
	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> )	kg	NIL
	0301.92	00 - - Eels ( <i>Anguilla</i> spp.)	kg	NIL
	0301.93	- - Carp:		
	10	- - - Carp breeder	kg	NIL
	90	- - - Other	kg	NIL
	0301.99	- - Other:		
		- - - Milkfish or lapu lapu fry:		
	11	- - - - For breeding	kg	NIL
	19	- - - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
03.02		- - - Other fish fry:		
	21	- - - - For breeding	kg	NIL
	29	- - - - Other	kg	NIL
	30	- - - Other marine fish	kg	NIL
	40	- - - Other freshwater fish	kg	NIL
		<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 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> )	kg	NIL
	0302.12 00	- - Pacific Salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</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> )	kg	NIL
	0302.19 00	- - Other	kg	NIL
		- <i>Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:</i>		
	0302.21 00	- - Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	NIL
	0302.22 00	- - Plaice ( <i>Pleuronectes platessa</i> )	kg	NIL
	0302.23 00	- - Sole ( <i>Solea</i> spp)	kg	NIL
	0302.29 00	- - Other	kg	NIL
		- <i>Tunas (of the genus Thunnus), skipjack of stripe-bellied bonito (Euthynus (Katsuwonus) pelamis), excluding livers and roes:</i>		
	0302.31 00	- - Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg	NIL
	0302.32 00	- - Yellowfin tunas ( <i>Thunnus albacares</i> )	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
03.03	0302.33	00 - - Skipjack or stripe-bellied bonito	kg	NIL
	0302.34	00 - - Bigeye tunas ( <i>Thunnus obesus</i> )	kg	NIL
	0302.35	00 - - Bluefin tunas ( <i>Thunnus thynnus</i> )	kg	NIL
	0302.36	00 - - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg	NIL
	0302.39	00 - - Other	kg	NIL
	0302.40	00 - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	kg	NIL
	0302.50	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>	kg	NIL
	0302.61	00 - - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	kg	NIL
	0302.62	00 - - Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	NIL
	0302.63	00 - - Coalfish ( <i>Pollachius virens</i> )	kg	NIL
	0302.64	00 - - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg	NIL
	0302.65	00 - - Dogfish and other sharks	kg	NIL
	0302.66	00 - - Eels ( <i>Anguilla</i> spp.)	kg	NIL
	0302.69	- - <i>Other:</i>		
		10 - - - Marine fish	kg	NIL
		20 - - - Freshwater fish	kg	NIL
	0302.70	00 - Livers and roes	kg	NIL
		<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>		
		- <i>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>), excluding livers and roes:</i>		
	0303.11	00 - - Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0303.19 00	- - Other <i>- Other salmonidae, excluding livers and roes:</i>	kg	NIL
	0303.21 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> )	kg	NIL
	0303.22 00	- - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	NIL
	0303.29 00	- - Other <i>- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:</i>	kg	NIL
	0303.31 00	- - Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	NIL
	0303.32 00	- - Plaice ( <i>Pleuronectes platessa</i> )	kg	NIL
	0303.33 00	- - Sole ( <i>Solea</i> spp.)	kg	NIL
	0303.39 00	- - Other <i>- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:</i>	kg	NIL
	0303.41 00	- - Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg	NIL
	0303.42 00	- - Yellowfin tunas ( <i>Thunnus albacares</i> )	kg	NIL
	0303.43 00	- - Skipjack or stripe-bellied bonito	kg	NIL
	0303.44 00	- - Bigeye tunas ( <i>Thunnus obesus</i> )	kg	NIL
	0303.45 00	- - Bluefin tunas ( <i>Thunnus thynnus</i> )	kg	NIL
	0303.46 00	- - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg	NIL
	0303.49 00	- - Other	kg	NIL
	0303.50 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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>	kg	NIL
	0303.71 00	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg	NIL
	0303.72 00	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	NIL
	0303.73 00	- - Coalfish ( <i>Pollachius virens</i> )	kg	NIL
	0303.74 00	- - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg	NIL
	0303.75 00	- - Dogfish and other sharks	kg	NIL
	0303.76 00	- - Eels ( <i>Anguilla spp.</i> )	kg	NIL
	0303.77 00	- - Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	kg	NIL
	0303.78 00	- - Hake ( <i>Merluccius spp.</i> <i>Urophycis spp.</i> )	kg	NIL
	0303.79	- - <i>Other:</i>		
	10	- - - Marine fish	kg	NIL
	20	- - - Freshwater fish	kg	NIL
	0303.80	- <i>Livers and roes:</i>		
	10	- - Livers	kg	NIL
	20	- - Roes	kg	NIL
03.04		<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>		
	0304.10 00	- Fresh or chilled	kg	NIL
	0304.20 00	- Frozen fillets	kg	NIL
	0304.90 00	- Other	kg	NIL
03.05		<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 00	- Flours, meals and pellets of fish, fit for human consumption	kg	NIL
	0305.20 00	- Livers and roes of fish, dried, smoked, salted or in brine	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
03.06	0305.30 00	- Fish fillets, dried, salted or in brine but not smoked  - <i>Smoked fish, including fillets:</i>	kg	NIL
	0305.41 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> )	kg	NIL
	0305.42 00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	NIL
	0305.49 00	- - Other  - <i>Dried fish, whether or not salted but not smoked:</i>	kg	NIL
	0305.51 00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	NIL
	0305.59 10	- - <i>Other:</i> - - - Sharks' fins	kg	NIL
	90	- - - Other  - <i>Fish, salted but not dried or smoked and fish in brine:</i>	kg	NIL
	0305.61 00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	NIL
	0305.62 00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	NIL
	0305.63 00	- - Anchovies ( <i>Engraulis</i> spp.)	kg	NIL
	0305.69 00	- - Other	kg	NIL
		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.  - <i>Frozen:</i>		
	0306.11 00	- - Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
03.07	0306.12	00 - - Lobsters ( <i>Homarus</i> spp.)	kg	NIL
	0306.13	00 - - Shrimps and prawns	kg	NIL
	0306.14	00 - - Crabs	kg	NIL
	0306.19	00 - - Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	NIL
		- Not frozen:		
	0306.21	- - Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):		
		10 - - - Breeder	kg	NIL
		20 - - - Other, live	kg	NIL
		30 - - - Fresh or chilled	kg	NIL
		90 - - - Other	kg	NIL
	0306.22	- - Lobsters ( <i>Homarus</i> spp.):		
		10 - - - Breeder	kg	NIL
		20 - - - Other, live	kg	NIL
		30 - - - Fresh or chilled	kg	NIL
		40 - - - Dried	kg	NIL
		90 - - - Other	kg	NIL
	0306.23	- - Shrimps and prawns:		
		10 - - - Breeder	kg	NIL
		20 - - - Other, live	kg	NIL
		30 - - - Fresh or chilled	kg	NIL
		40 - - - Dried	kg	NIL
		90 - - - Other	kg	NIL
	0306.24	- - Crabs:		
		10 - - - Live	kg	NIL
		20 - - - Fresh or chilled	kg	NIL
		90 - - - Other	kg	NIL
	0306.29	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
		10 - - - Live	kg	NIL
		20 - - - Fresh or chilled	kg	NIL
		90 - - - Other	kg	NIL
		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.		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0307.10	- <i>Oysters</i> :		
	10	- - Live	kg	NIL
	20	- - Fresh or chilled or frozen	kg	NIL
	30	- - Dried, salted or in brine	kg	NIL
		- <i>Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten</i> :		
	0307.21	- - Live, fresh or chilled:		
	10	- - - Live	kg	NIL
	20	- - - Fresh or chilled	kg	NIL
	0307.29	- - Other:		
	10	- - - Frozen	kg	NIL
	20	- - - Dried, salted or in brine	kg	NIL
		- <i>Mussels (Mytilus spp., Perna spp.)</i> :		
	0307.31	- - Live, fresh or chilled:		
	10	- - - Live	kg	NIL
	20	- - - Fresh or chilled	kg	NIL
	0307.39	- - Other:		
	10	- - - Frozen	kg	NIL
	20	- - - Dried, salted or in brine	kg	NIL
		- <i>Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)</i> :		
	0307.41	- - Live, fresh or chilled:		
	10	- - - Live	kg	NIL
	20	- - - Fresh or chilled	kg	NIL
	0307.49	- - Other:		
	10	- - - Frozen	kg	NIL
	20	- - - Dried, salted or in brine	kg	NIL
		- <i>Octopus (Octopus spp.)</i> :		
	0307.51	- - Live, fresh or chilled:		
	10	- - - Live	kg	NIL
	20	- - - Fresh or chilled	kg	NIL
	0307.59	- - Other:		
	10	- - - Frozen	kg	NIL
	20	- - - Dried, salted or in brine	kg	NIL
	0307.60	- <i>Snails, other than sea snails</i> :		
	10	- - Live	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	20	- - Fresh, chilled or frozen	kg	NIL
	30	- - Dried, salted or in brine	kg	NIL
		- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
	0307.91	- - Live, fresh or chilled:		
	10	- - - Live	kg	NIL
	20	- - - Fresh or chilled	kg	NIL
	0307.99	- - Other:		
	10	- - - Frozen	kg	NIL
	20	- - - Beche-de-mer (trepang), dried, salted or in brine	kg	NIL
	90	- - - Other	kg	NIL

**Chapter 4**

**Dairy produce; birds' eggs; natural honey;  
edible products of animal origin, not elsewhere specified or included**

**NOTES**

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purpose of heading 04.05:
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight, and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
  - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfats are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
  - (a) a milkfat content, by weight of the dry matter, of 5% or more;
  - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
  - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
  - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

**SUB-HEADING NOTES**

1. For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, ie whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of subheading 0405.10, the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		
	0401.10 00	- Of a fat content, by weight, not exceeding 1%	kg	NIL
	0401.20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg	NIL
	0401.30 00	- Of a fat content, by weight, exceeding 6%	kg	NIL
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.		
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:		
		- - Fit for human consumption:		
	11	- - - Not containing added sugar or other sweetening matter, in powder form	kg	NIL
	12	- - - Not containing added sugar or other sweetening matter, in other form	kg	NIL
	13	- - - Other, in powder form	kg	NIL
	19	- - - Other, in other form	kg	NIL
		- - Other:		
	21	- - - Not containing added sugar or other sweetening matter, in powder form	kg	NIL
	22	- - - Not containing added sugar or other sweetening matter, in other form	kg	NIL
	23	- - - Other, in powder form	kg	NIL
	29	- - - Other, in other form	kg	NIL
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
	0402.21	- - Not containing added sugar or other sweetening matter:		
	10	- - - In powder form	kg	NIL
	90	- - - In other form	kg	NIL
	0402.29	- - Other:		
	10	- - - In powder form	kg	NIL
	90	- - - In other form	kg	NIL
	0402.91 00	- Other: - - Not containing added sugar or other sweetening matter	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
04.03	0402.99 00	- - Other  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.	kg	NIL
	0403.10	- Yogurt:		
		- - Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt:		
	11	- - - In liquid form, including condensed form	kg	NIL
	19	- - - Other	kg	NIL
		- - Other:		
	91	- - - In condensed form	kg	NIL
	99	- - - Other	kg	NIL
	0403.90	- Other:		
	10	- - Buttermilk	kg	NIL
04.04	90	- - Other	kg	NIL
		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.		
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:		
		- - Fit for human consumption:		
	11	- - - Whey	kg	NIL
	19	- - - Other	kg	NIL
		- - Fit for animal feeding:		
	91	- - - Whey	kg	NIL
	99	- - - Other	kg	NIL
	0404.90	- Other:		
04.05	10	- - Concentrated, sweetened, with added preservative, or in hermetically sealed cans	kg	NIL
	90	- - Other:	kg	NIL
		Butter and other fats and oils derived from milk; dairy spreads.		
	0405.10 00	- Butter	kg	NIL
	0405.20 00	- Dairy spreads	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
04.06	0405.90	- <i>Other:</i>		
	10	- - Anhydrous butterfat	kg	NIL
	20	- - Butter oil	kg	NIL
	30	- - Ghee	kg	NIL
	90	- - Other	kg	NIL
		<b>Cheese and curd.</b>		
	0406.10	00 - Fresh (unripened or uncured) cheese including whey cheese, and curd	kg	NIL
	0406.20	- <i>Grated or powdered cheese, of all kinds:</i>		
	10	- - In packages of a gross weight exceeding 20 kg	kg	NIL
	90	- - Other	kg	NIL
04.07	0406.30	00 - Processed cheese, not grated or powdered	kg	NIL
	0406.40	00 - Blue-veined cheese	kg	NIL
	0406.90	00 - Other cheese	kg	NIL
		<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>		
	0407.00	- <i>For hatching:</i>		
	11	- - Hens' eggs	kg	NIL
	12	- - Ducks' eggs	kg	NIL
	19	- - Other	kg	NIL
		- <i>Other:</i>		
	91	- - Hens' eggs	kg	NIL
04.08	92	- - Ducks' eggs	kg	NIL
	99	- - Other	kg	NIL
		<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	00 - - Dried	kg	NIL
	0408.19	00 - - Other	kg	NIL
		- <i>Other:</i>		
	0408.91	00 - - Dried	kg	NIL
	0408.99	00 - - Other	kg	NIL
04.09	0409.00	00 <b>Natural honey.</b>	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
04.10	0410.00	Edible products of animal origin, not elsewhere specified or included.		
	10	- Birds' nests	kg	NIL
	90	- Other	kg	NIL

## Chapter 5

## Products of animal origin, not elsewhere specified or included

## NOTES

1. This Chapter does not cover:
  - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout this Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
05.01	0501.00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	NIL
05.02		Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair.		
	0502.10 00	- Pigs', hogs' and boars' bristles and hair and waste thereof	kg	NIL
	0502.90 00	- Other	kg	NIL
05.03	0503.00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	kg	NIL
05.04	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.	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
05.05		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.		
	0505.10	- Feathers of a kind used for stuffing; down:		
	10	- - Duck feathers	kg	NIL
	90	- - Other	kg	NIL
	0505.90	- Other:		
	10	- - Duck feathers	kg	NIL
	90	- - Other	kg	NIL
05.06		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	00 - Ossein and bones treated with acid	kg	NIL
	0506.90	00 - Other	kg	NIL
05.07		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.		
	0507.10	- Ivory; ivory powder and waste:		
	10	- - Rhinoceros horns; ivory powder and waste	kg	NIL
	90	- - Other	kg	NIL
	0507.90	- Other:		
	10	- - Horns, antlers, hooves, nails, claws and beaks	kg	NIL
	20	- - Tortoise-shell	kg	NIL
	90	- - Other	kg	NIL
05.08	0508.00	Coral and similar materials unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.		
	10	- Coral and similar material	kg	NIL
	20	- Shells of molluscs, crustaceans or echinoderms	kg	NIL
	90	- Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
05.09	0509.00 00	Natural sponges of animal origin.	kg	NIL
05.10	0510.00	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.		
	10	- Cantharides	kg	NIL
	20	- Musk	kg	NIL
	90	- Other	kg	NIL
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
	0511.10 00	- Bovine semen	kg	NIL
		- Other:		
	0511.91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
	10	- - - Dead animals of Chapter 3	kg	NIL
	20	- - - Roes	kg	NIL
	30	- - - Artemia eggs (brine shrimp eggs)	kg	NIL
	40	- - - Fish bladder	kg	NIL
	90	- - - Other	kg	NIL
	0511.99	- - Other:		
		- - - Domestic animal semen:		
	11	- - - - Of swine, sheep or goats	kg	NIL
	19	- - - - Other	kg	NIL
	20	- - - Silk worm egg	kg	NIL
	90	- - - Other	kg	NIL

## SECTION II

## VEGETABLE PRODUCTS

## NOTE

1. In this Section, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

## Chapter 6

**Live trees and other plants; bulbs, roots and the like;  
cut flowers and ornamental foliage**

## NOTES

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
06.01		<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 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	NIL
	0601.20	- <i>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:</i>		
	10	- - Chicory plants	u	NIL
	20	- - Chicory roots	u	NIL
	90	- - Other	u	NIL
06.02		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
06.03	0602.10	- <i>Unrooted cuttings and slips:</i>		
	10	- - Orchid cuttings and slips	u	NIL
	20	- - Rubber wood	u	NIL
	90	- - Other	u	NIL
	0602.20	00 - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	NIL
	0602.30	00 - Rhododendrons and azaleas, grafted or not	u	NIL
	0602.40	00 - Roses, grafted or not	u	NIL
	0602.90	- <i>Other:</i>		
	10	- - Rooted orchid cuttings and slips	kg	NIL
	20	- - Orchid seedlings	kg	NIL
	30	- - Aquarium plants	kg	NIL
	40	- - Budded rubber stumps	kg	NIL
	50	- - Rubber seedlings	kg	NIL
	60	- - Rubber budwood	kg	NIL
	90	- - Other	kg	NIL
		<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>		
	10	- - Orchids	kg	NIL
	90	- - Other	kg	NIL
	0603.90	00 - Other	kg	NIL
06.04		<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	00 - Mosses and lichens	kg	NIL
		- <i>Other:</i>		
	0604.91	00 - - Fresh	kg	NIL
	0604.99	00 - - Other	kg	NIL

## Chapter 7

## Edible vegetables and certain roots and tubers

## NOTES

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Marjorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
  - (a) dried leguminous vegetables, shelled (heading 07.13);
  - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
  - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
07.01		Potatoes, fresh or chilled.		
	0701.10 00	- Seed	kg	NIL
	0701.90 00	- Other	kg	NIL
07.02	0702.00 00	Tomatoes, fresh or chilled.	kg	NIL
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
	0703.10	- Onions and shallots:		
		- - Onions:		
	11	- - - Bulbs for propagation	kg	NIL
	19	- - - Other	kg	NIL
		- - Shallots:		
	21	- - - Bulbs for propagation	kg	NIL
	29	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
07.04	0703.20	- <i>Garlic:</i>		
	10	- - Bulbs for propagation	kg	NIL
	90	- - Other	kg	NIL
	0703.90	- <i>Leeks and other alliaceous vegetables:</i>		
	10	- - Bulbs for propagation	kg	NIL
	90	- - Other	kg	NIL
		<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>		
	0704.10	- <i>Cauliflowers and headed broccoli:</i>		
	10	- - Cauliflowers	kg	NIL
	20	- - Headed broccoli	kg	NIL
07.05	0704.20	00 - Brussels sprouts	kg	NIL
	0704.90	- <i>Other:</i>		
	10	- - Cabbages	kg	NIL
	90	- - Other	kg	NIL
		<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>		
		- <i>Lettuce:</i>		
	0705.11	00 - - Cabbage lettuce (head lettuce)	kg	NIL
	0705.19	00 - - Other	kg	NIL
		- <i>Chicory:</i>		
	0705.21	00 - - Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	kg	NIL
07.06	0705.29	00 - - Other	kg	NIL
		<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>		
	0706.10	- <i>Carrots and turnips:</i>		
	10	- - Carrots	kg	NIL
	20	- - Turnips	kg	NIL
	0706.90	00 - Other	kg	NIL
07.07	0707.00	00 Cucumbers and gherkins, fresh or chilled.	kg	NIL
07.08		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>		
	0708.10	00 - Peas ( <i>Pisum sativum</i> )	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
07.09	0708.20 00	- Beans (Vigna spp., Phaseolus spp.)	kg	NIL
	0708.90 00	- Other leguminous vegetables	kg	NIL
		<b>Other vegetables, fresh or chilled.</b>		
	0709.10 00	- Globe artichokes	kg	NIL
	0709.20 00	- Asparagus	kg	NIL
	0709.30 00	- Aubergines (egg-plants)	kg	NIL
	0709.40 00	- Celery other than celeriac	kg	NIL
		- <i>Mushrooms and truffles:</i>		
	0709.51 00	- - Mushrooms of the genus Agaricus	kg	NIL
	0709.52 00	- - Truffles	kg	NIL
07.10	0709.59 00	- - Other	kg	NIL
	0709.60	- <i>Fruits of the genus Capsicum or of the genus Pimenta:</i>		
	10	- - Chillies, other than giant chillies	kg	NIL
	90	- - Other	kg	NIL
	0709.70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	NIL
	0709.90 00	- Other	kg	NIL
		<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>	kg	NIL
	0710.10 00	- Potatoes	kg	NIL
		- <i>Leguminous vegetables, shelled or unshelled:</i>		
	0710.21 00	- - Peas (Pisum sativum)	kg	NIL
	0710.22 00	- - Beans (Vigna spp., Phaseolus spp.)	kg	NIL
	0710.29 00	- - Other	kg	NIL
	0710.30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	NIL
	0710.40 00	- Sweet corn	kg	NIL
	0710.80 00	- Other vegetables	kg	NIL
	0710.90 00	- Mixtures vegetables	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
07.11		<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>		
	10	- - Preserved by sulphur dioxide gas	kg	NIL
	90	- - Other	kg	NIL
	0711.30	- <i>Capers:</i>		
	10	- - Preserved by sulphur dioxide gas	kg	NIL
	90	- - Other	kg	NIL
	0711.40	- <i>Cucumbers and gherkins:</i>		
	10	- - Preserved by sulphur dioxide gas	kg	NIL
	90	- - Other	kg	NIL
		- <i>Mushrooms and truffles:</i>		
	0711.51	00 - - Mushrooms of the genus <i>Agaricus</i>	kg	NIL
	0711.59	00 - - Other	kg	NIL
	0711.90	- <i>Other vegetables; mixtures of vegetables:</i>		
	10	- - Sweet corn	kg	NIL
	20	- - Chillies	kg	NIL
	30	- - Onions, preserved by sulphur dioxide gas	kg	NIL
	40	- - Onions, preserved other than by sulphur dioxide gas	kg	NIL
	50	- - Other, preserved by sulphur dioxide gas	kg	NIL
	90	- - Other	kg	NIL
07.12		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>		
	0712.20	00 - Onions	kg	NIL
		- <i>Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:</i>		
	0712.31	00 - - Mushrooms of the genus <i>Agaricus</i>	kg	NIL
	0712.32	00 - - Wood ears ( <i>Auricularia</i> spp.)	kg	NIL
	0712.33	00 - - Jelly fungi ( <i>Tremella</i> spp.)	kg	NIL
	0712.39	- - <i>Other:</i>		
	10	- - - Truffles	kg	NIL
	20	- - - Shiitake (dong-gu)	kg	NIL
	90	- - - Other	kg	NIL
	0712.90	00 - Other vegetables; mixture of vegetables	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.		
	0713.10	- Peas ( <i>pisum sativum</i> ):		
	10	- - For sowing	kg	NIL
	90	- - Other	kg	NIL
	0713.20	- Chickpeas ( <i>garbanzos</i> ):		
	10	- - For sowing	kg	NIL
	90	- - Other	kg	NIL
		- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
	0713.31	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:		
	10	- - - For sowing	kg	NIL
	90	- - - Other	kg	NIL
	0713.32	- - Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ):		
	10	- - - For sowing	kg	NIL
	90	- - - Other	kg	NIL
	0713.33	- - Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):		
	10	- - - For sowing	kg	NIL
	90	- - - Other	kg	NIL
	0713.39	- - Other:		
	10	- - - For sowing	kg	NIL
	90	- - - Other	kg	NIL
	0713.40	- Lentils:		
	10	- - For sowing	kg	NIL
	90	- - Other	kg	NIL
	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> ):		
	10	- - For sowing	kg	NIL
	90	- - Other	kg	NIL
	0713.90	- Other:		
	10	- - For sowing	kg	NIL
	90	- - Other	kg	NIL
07.14		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.		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0714.10	- <i>Manioc (cassava):</i>		
	10	- - Sliced or in form of pellets	kg	NIL
	90	- - Other	kg	NIL
	0714.20	00 - Sweet potatoes	kg	NIL
	0714.90	- <i>Other:</i>		
	10	- - Sago pith	kg	NIL
	90	- - Other	kg	NIL

## Chapter 8

## Edible fruit and nuts ; peel of citrus fruit or melons

## NOTES

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
  - (a) For additional preservation or stabilisation (e.g. by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
  - (b) To improve or maintain their appearance (e.g. by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
		- <i>Coconuts:</i>		
	0801.11 00	- - Desiccated	kg	NIL
	0801.19 00	- - Other	kg	NIL
		- <i>Brazil nuts:</i>		
	0801.21 00	- - In shell	kg	NIL
	0801.22 00	- - Shelled	kg	NIL
		- <i>Cashew nuts:</i>		
	0801.31 00	- - In shell	kg	NIL
	0801.32 00	- - Shelled	kg	NIL
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.		
		- <i>Almonds:</i>		
	0802.11 00	- - In shell	kg	NIL
	0802.12 00	- - Shelled	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Hazelnuts or filberts (Corylus spp.):</i>		
	0802.21 00	- - In shell	kg	NIL
	0802.22 00	- - Shelled	kg	NIL
		- <i>Walnuts:</i>		
	0802.31 00	- - In shell	kg	NIL
	0802.32 00	- - Shelled	kg	NIL
	0802.40 00	- Chestnuts (Castanea spp.)	kg	NIL
	0802.50 00	- Pistachios	kg	NIL
	0802.90	- <i>Other:</i>		
	10	- - Areca nuts (betel nuts)	kg	NIL
	90	- - Other	kg	NIL
08.03	0803.00 00	<b>Bananas, including plantains, fresh or dried.</b>	kg	NIL
08.04		<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>		
	0804.10 00	- Dates	kg	NIL
	0804.20 00	- Figs	kg	NIL
	0804.30 00	- Pineapples	kg	NIL
	0804.40 00	- Avocados	kg	NIL
	0804.50 00	- Guavas, mangoes and mangosteens	kg	NIL
08.05		<b>Citrus fruit, fresh or dried.</b>		
	0805.10 00	- Oranges	kg	NIL
	0805.20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg	NIL
	0805.40 00	- Grapefruit	kg	NIL
	0805.50 00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	kg	NIL
	0805.90 00	- Other	kg	NIL
08.06		<b>Grapes, fresh or dried.</b>		
	0806.10 00	- Fresh	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
08.07	0806.20	00 - Dried  Melons (including watermelons) and papaws (papayas), fresh.  - Melons (including watermelons):	kg	NIL
	0807.11	00 - - Watermelons	kg	NIL
	0807.19	00 - - Other	kg	NIL
	0807.20	00 - Papaws (papayas)	kg	NIL
08.08		Apples, pears and quinces, fresh.		
	0808.10	00 - Apples	kg	NIL
	0808.20	00 - Pears and quinces	kg	NIL
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
	0809.10	00 - Apricots	kg	NIL
	0809.20	00 - Cherries	kg	NIL
	0809.30	00 - Peaches, including nectarines	kg	NIL
	0809.40	00 - Plums and sloes	kg	NIL
08.10		Other fruit, fresh.		
	0810.10	00 - Strawberries	kg	NIL
	0810.20	00 - Raspberries, blackberries, mulberries and loganberries	kg	NIL
	0810.30	00 - Black, white or red currants and gooseberries	kg	NIL
	0810.40	00 - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	NIL
	0810.50	00 - Kiwifruit	kg	NIL
	0810.60	00 - Durians	kg	NIL
	0810.90	- Other:		
		10 - - Longans	kg	NIL
		20 - - Lychees	kg	NIL
		90 - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
	0811.10 00	- Strawberries	kg	NIL
	0811.20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	NIL
	0811.90 00	- Other	kg	NIL
08.12		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.		
	0812.10 00	- Cherries	kg	NIL
	0812.90 00	- Other	kg	NIL
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter.		
	0813.10 00	- Apricots	kg	NIL
	0813.20 00	- Prunes	kg	NIL
	0813.30 00	- Apples	kg	NIL
	0813.40 00	- Other fruit	kg	NIL
	0813.50 00	- Mixtures of nuts or dried fruits of this Chapter	kg	NIL
08.14	0814.00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg	NIL

## Chapter 9

## Coffee, tea, maté and spices

## NOTES

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
  - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
  - (b) Mixtures of two or more of the products of different headings are to be classified under heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above shall not affect their classification, provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) and other products of heading 12.11.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
		- Coffee, not roasted:		
	0901.11	- - Not decaffeinated:		
	10	- - - Arabica WIB or Robusta OIB	kg	11¢/kg.
	90	- - - Other	kg	11¢/kg.
	0901.12	- - Decaffeinated:		
	10	- - - Arabica WIB or Robusta OIB	kg	11¢/kg.
	90	- - - Other	kg	11¢/kg.
		- Coffee, roasted:		
	0901.21	- - Not decaffeinated:		
	10	- - - Unground	kg	22¢/kg.
	20	- - - Ground	kg	22¢/kg.
	0901.22	- - Decaffeinated:		
	10	- - - Unground	kg	22¢/kg.
	20	- - - Ground	kg	22¢/kg.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
09.02	0901.90	00 - Other	kg	NIL
		Tea, whether or not flavoured.		
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:		
	10	- - Leaf	kg	22¢/kg.
	90	- - Other	kg	22¢/kg.
	0902.20	- Other green tea (not fermented):		
	10	- - Leaf	kg	22¢/kg.
	90	- - Other	kg	22¢/kg.
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:		
	10	- - Leaf	kg	22¢/kg.
	90	- - Other	kg	22¢/kg.
	0902.40	- Other black tea (fermented) and other partly fermented tea:		
	10	- - Leaf	kg	22¢/kg.
	90	- - Other	kg	22¢/kg.
09.03	0903.00	00 Maté.	kg	NIL
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta.		
		- Pepper:		
	0904.11	- - Neither crushed nor ground:		
	10	- - - White	kg	NIL
	20	- - - Black	kg	NIL
	90	- - - Other	kg	NIL
	0904.12	- - Crushed or ground:		
	10	- - - White	kg	NIL
	20	- - - Black	kg	NIL
	90	- - - Other	kg	NIL
	0904.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:		
	10	- - Chillies, dried	kg	NIL
	20	- - Chillies, crushed or ground	kg	NIL
	90	- - Other	kg	NIL
09.05	0905.00	00 Vanilla.	kg	NIL
09.06		Cinnamon and cinnamon-tree flowers.		

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Heading No.	HS Code		Description	Unit of Quantity	Rate of Import Duty
09.07	0906.10	00	- Neither crushed nor ground	kg	NIL
	0906.20	00	- Crushed or ground	kg	NIL
	0907.00	00	Cloves (whole fruit, cloves and stems).	kg	NIL
09.08			Nutmeg, mace and cardamoms.		
09.09	0908.10	00	- Nutmeg	kg	NIL
	0908.20	00	- Mace	kg	NIL
	0908.30	00	- Cardamoms	kg	NIL
09.10			Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		
	0909.10		- Seeds of anise or badian:		
		10	- - Of anise	kg	NIL
		20	- - Of badian	kg	NIL
	0909.20	00	- Seeds of coriander	kg	NIL
	0909.30	00	- Seeds of cumin	kg	NIL
	0909.40	00	- Seeds of caraway	kg	NIL
	0909.50	00	- Seeds of fennel; juniper berries	kg	NIL
			Ginger, saffron turmeric (curcuma), thyme, bay leaves, curry and other spices.		
	0910.10	00	- Ginger	kg	NIL
09.10	0910.20	00	- Saffron	kg	NIL
	0910.30	00	- Turmeric (curcuma)	kg	NIL
	0910.40	00	- Thyme; bay leaves	kg	NIL
	0910.50	00	- Curry	kg	NIL
			- Other spices:		
	0910.91	00	- - Mixtures referred to in Note 1 to this Chapter	kg	NIL
	0910.99	00	- - Other	kg	NIL



## Chapter 10

## Cereals

## NOTES

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice husked, milled, polished, glazed, parboiled, or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

## SUB-HEADING NOTE

The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
10.01		<b>Wheat and meslin.</b>		
	1001.10 00	- Durum wheat	kg	NIL
	1001.90	- Other:		
		- - For human consumption:		
	11	- - - Meslin	kg	NIL
	19	- - - Other	kg	NIL
		- - Other:		
	91	- - - Meslin	kg	NIL
	99	- - - Other	kg	NIL
10.02	1002.00 00	<b>Rye.</b>	kg	NIL
10.03	1003.00 00	<b>Barley.</b>	kg	NIL
10.04	1004.00 00	<b>Oats.</b>	kg	NIL
10.05		<b>Maize (corn).</b>		
	1005.10 00	- Seed	kg	NIL
	1005.90	- Other:		
	10	- - Popcorn	kg	NIL
	90	- - Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
10.06		Rice.		
	1006.10	- Rice in the husk (paddy or rough):		
	10	- - Suitable for sowing	kg	NIL
	90	- - Other	kg	NIL
	1006.20	- Husked (brown) rice:		
	10	- - Thai Hom Mali rice	kg	NIL
	90	- - Other	kg	NIL
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:		
		- - Fragrant rice:		
	11	- - - Whole	kg	NIL
	12	- - - Not more than 5% broken	kg	NIL
	13	- - - More than 5% but not more than 10% broken	kg	NIL
	14	- - - More than 10% but not more than 25% broken	kg	NIL
	19	- - - Other	kg	NIL
	20	- - Parboiled rice	kg	NIL
	30	- - Glutinous rice (pulut)	kg	NIL
	40	- - Basmati rice	kg	NIL
	50	- - Thai Hom Mali rice	kg	NIL
		- - Other:		
	61	- - - Whole	kg	NIL
	62	- - - Not more than 5% broken	kg	NIL
	63	- - - More than 5% but not more than 10% broken	kg	NIL
	64	- - - More than 10% but not more than 25% broken	kg	NIL
	69	- - - Other	kg	NIL
	1006.40	00 - Broken	kg	NIL
10.07	1007.00	00 Grain sorghum.	kg	NIL
10.08		Buckwheat, millet and canary seed; other cereals.		
	1008.10	00 - Buckwheat	kg	NIL
	1008.20	00 - Millet	kg	NIL
	1008.30	00 - Canary seed	kg	NIL
	1008.90	00 - Other cereals	kg	NIL

## Chapter 11

**Products of the milling industry; malt; starches; inulin; wheat gluten.****NOTES**

1. This Chapter does not cover:
  - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
  - (b) Prepared flours, groats, meals or starches of heading 19.01;
  - (c) Corn flakes and other products of heading 19.04;
  - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
  - (e) Pharmaceutical products (Chapter 30); or
  - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product:
  - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

- (B) Products falling within this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

Rate of passage through a sieve  
with an aperture of

Cereal	Starch content	Ash content	315 micrometres (microns) (4)	500 micrometres (microns) (5)
(1)	(2)	(3)		
Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) & grain sorghum	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
11.01	1101.00	<b>Wheat or meslin flour.</b>		
	10	- Wheat flour	kg	NIL
	20	- Meslin flour	kg	NIL
11.02		<b>Cereal flours other than of wheat or meslin.</b>		
	1102.10 00	- Rye flour	kg	NIL
	1102.20 00	- Maize (corn) flour	kg	NIL
	1102.30 00	- Rice flour	kg	NIL
	1102.90 00	- Other	kg	NIL
11.03		<b>Cereal groats, meal and pellets.</b>		
		- <i>Groats and meal:</i>		
	1103.11	- - <i>Of wheat:</i>		
	10	- - - Bulgar	kg	NIL
	90	- - - Other	kg	NIL
	1103.13 00	- - <i>Of maize (corn)</i>	kg	NIL
	1103.19	- - <i>Of other cereals:</i>		
	10	- - - <i>Of meslin</i>	kg	NIL
	20	- - - <i>Of rice</i>	kg	NIL
	90	- - - <i>Other</i>	kg	NIL
	1103.20 00	- Pellets	kg	NIL
11.04		<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>		
		- <i>Rolled or flaked grains:</i>		
	1104.12 00	- - <i>Of oats</i>	kg	NIL
	1104.19	- - <i>Of other cereals:</i>		
	10	- - - <i>Of maize (corn)</i>	kg	NIL
	90	- - - <i>Other</i>	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
	1104.22 00	- - Of oats	kg	NIL
	1104.23 00	- - Of maize (corn)	kg	NIL
	1104.29	- - Of other cereals:		
	10	- - - Bulgar	kg	NIL
	90	- - - Other	kg	NIL
	1104.30 00	- Germ of cereals, whole, rolled, flaked or ground	kg	NIL
11.05		<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>		
	1105.10 00	- Flour, meal and powder	kg	NIL
	1105.20 00	- Flakes, granules and pellets	kg	NIL
11.06		<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>		
	1106.10 00	- Of the dried leguminous vegetables of heading 07.13	kg	NIL
	1106.20	- Of sago, roots or tubers of heading 07.14:		
	10	- - Of manioc (cassava)	kg	NIL
		- - Of sago:		
	21	- - - Meal of sago	kg	NIL
	29	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	1106.30 00	- Of the products of Chapter 8	kg	NIL
11.07		<b>Malt, whether or not roasted.</b>		
	1107.10 00	- Not roasted	kg	NIL
	1107.20 00	- Roasted	kg	NIL
11.08		<b>Starches; inulin.</b>		
		- Starches:		
	1108.11 00	- - Wheat starch	kg	NIL
	1108.12 00	- - Maize (corn) starch	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code		Description	Unit of Quantity	Rate of Import Duty
	1108.13	00	-- Potato starch	kg	NIL
	1108.14	00	-- Manioc (cassava) starch	kg	NIL
	1108.19		-- <i>Other starches:</i>		
		10	- - - Sago starch	kg	NIL
		90	- - - Other	kg	NIL
	1108.20	00	- Inulin	kg	NIL
11.09	1109.00	00	Wheat gluten, whether or not dried.	kg	NIL

**Chapter 12****Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit;  
industrial and medicinal plants; straw and fodder****NOTES**

1. Heading 12.07 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices and other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings 12.01 to 12.07 or 12.11.

4. Heading 12.11 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
  - (a) Dead single-cell micro-organisms of heading 21.02;
  - (b) Cultures of micro-organisms of heading 30.02; or
  - (c) Fertilisers of heading 31.01 or 31.05.

## SUB-HEADING NOTE

1. For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
12.01	1201.00	<b>Soya beans, whether or not broken.</b>		
	10	- Suitable for sowing	kg	NIL
	90	- Other	kg	NIL
12.02		<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>		
	1202.10	- <i>In shell:</i>		
	10	- - Suitable for sowing	kg	NIL
	90	- - Other	kg	NIL
	1202.20	00 - Shelled, whether or not broken	kg	NIL
12.03	1203.00	00 <b>Copra.</b>	kg	NIL
12.04	1204.00	00 <b>Linseed, whether or not broken.</b>	kg	NIL
12.05		<b>Rape or colza seeds, whether or not broken.</b>		
	1205.10	00 - Low erucic acid rape or colza seeds	kg	NIL
	1205.90	00 - Other	kg	NIL
12.06	1206.00	00 <b>Sunflower seeds, whether or not broken</b>	kg	NIL
12.07		<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>		
	1207.10	00 - Palm nuts and kernels	kg	NIL
	1207.20	00 - Cotton seeds	kg	NIL
	1207.30	00 - Castor oil seeds	kg	NIL
	1207.40	00 - Sesamum seeds	kg	NIL
	1207.50	00 - Mustard seeds	kg	NIL
	1207.60	00 - Safflower seeds	kg	NIL
		- <i>Other:</i>		
	1207.91	00 - - Poppy seeds	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
12.08	1207.99	- - <i>Other:</i>		
	10	- - - Kapok seeds	kg	NIL
	90	- - - Other	kg	NIL
		<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>		
12.09	1208.10	- Of soya beans	kg	NIL
	1208.90	- Other	kg	NIL
		<b>Seeds, fruit and spores, of a kind used for sowing.</b>		
12.10	1209.10	- Sugar beet seed	kg	NIL
		- <i>Seeds of forage plants:</i>		
	1209.21	- - Lucerne (alfalfa) seed	kg	NIL
	1209.22	- - Clover ( <i>Trifolium</i> spp.) seed	kg	NIL
	1209.23	- - Fescue seed	kg	NIL
	1209.24	- - Kentucky blue grass ( <i>Poa pratensis</i> L.) seed	kg	NIL
	1209.25	- - Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	kg	NIL
	1209.26	- - Timothy grass seed	kg	NIL
	1209.29	- - Other	kg	NIL
	1209.30	- Seeds of herbaceous plants cultivated principally for their flowers	kg	NIL
		- <i>Other:</i>		
	1209.91	- - Vegetable seeds	kg	NIL
	1209.99	- - <i>Other:</i>		
	10	- - - Rubber seeds, kenaf seeds	kg	NIL
	90	- - - Other	kg	NIL
		<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>		
	1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	NIL
	1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
12.11		Plants and parts of plants (including seeds and fruit), of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		
	1211.10	- <i>Liquorice root:</i>		
	10	- - Cut, crushed or powdered form	kg	NIL
	90	- - Other	kg	NIL
	1211.20	- <i>Ginseng roots:</i>		
	10	- - Cut, crushed or powdered form	kg	NIL
	90	- - Other	kg	NIL
	1211.30	- <i>Coca leaf:</i>		
	10	- - Cut, crushed or powdered form	kg	NIL
	90	- - Other	kg	NIL
	1211.40	00 - Poppy straw	kg	NIL
	1211.90	- <i>Other:</i>		
		- - <i>Of a kind used primarily in pharmacy:</i>		
	11	- - - Cannabis, in cut, crushed or powdered form	kg	NIL
	12	- - - Cannabis, other form	kg	NIL
	13	- - - Other, in cut, crushed or powdered form	kg	NIL
	19	- - - Other	kg	NIL
		- - <i>Other:</i>		
	91	- - - Pyrethrum, in cut, crushed or powdered form	kg	NIL
	92	- - - Pyrethrum, other form	kg	NIL
	93	- - - Cannabis	kg	NIL
	94	- - - Sandalwood	kg	NIL
	95	- - - Gaharu wood chips	kg	NIL
	99	- - - Other	kg	NIL
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.		
	1212.10	- <i>Locust beans, including locust bean seeds:</i>		
	10	- - Seeds	kg	NIL
	90	- - Other	kg	NIL
	1212.20	- <i>Seaweeds and other algae:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	10	-- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes	kg	NIL
	20	-- Other, fresh, chilled or dried, unfit for human consumption	kg	NIL
	90	-- Other	kg	NIL
	1212.30	00 - Apricot, peach (including nectarine) or plum stones and kernels  - Other:	kg	NIL
	1212.91	00 -- Sugar beet	kg	NIL
	1212.99	-- Other:  --- Sugar cane:		
	11	---- For sowing	kg	NIL
	19	---- Other	kg	NIL
	90	--- Other	kg	NIL
12.13	1213.00	00 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	kg	NIL
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		
	1214.10	00 - Lucerne (alfalfa) meal and pellets	kg	NIL
	1214.90	00 - Other	kg	NIL

## Chapter 13

## Lac; gums, resins and other vegetable saps and extracts

## NOTE

1. Heading 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:
- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
  - (b) Malt extract (heading 19.01);
  - (c) Extracts of coffee, tea or maté (heading 21.01);
  - (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
  - (e) Camphor, glycyrrhizin and other products of headings 29.14 and 29.38;
  - (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
  - (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
  - (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
  - (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
  - (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
13.01		Lac, natural gums, resins, gum-resins and oleoresins (for example balsams).		
	1301.10 00	- Lac	kg	NIL
	1301.20 00	- Gum Arabic	kg	NIL
	1301.90	- Other:		
	10	- - Gum benjamin	kg	NIL
	20	- - Gum damar	kg	NIL
	30	- - Cannabis resin	kg	NIL
	90	- - Other	kg	NIL
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.		
		- Vegetable saps and extracts:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1302.11	- - <i>Opium</i> :		
	10	- - - Pulvis opii	kg	NIL
	90	- - - Other	kg	NIL
	1302.12	- - Of liquorice	kg	NIL
	1302.13	- - Of hops	kg	NIL
	1302.14	- - Of pyrethrum or of the roots of plants containing rotenone	kg	NIL
	1302.19	- - <i>Other</i> :		
	10	- - - Medicinal extracts	kg	NIL
	20	- - - Extracts and tinctures of cannabis	kg	NIL
	90	- - - Other	kg	NIL
	1302.20	- Pectic substances, pectinates and pectates	kg	NIL
		- <i>Mucilages and thickeners, whether or not modified, derived from vegetable products:</i>		
	1302.31	- - Agar-agar	kg	NIL
	1302.32	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	NIL
	1302.39	- - <i>Other</i> :		
	10	- - - Carageenan	kg	NIL
	90	- - - Other	kg	NIL

## Chapter 14

## Vegetable plaiting materials; vegetable products not elsewhere specified or included

## NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.02 is to be taken not to apply to wood wool (heading 44.05).
4. Heading 14.03 does not apply to prepared knots or tufts for broom or brush making (heading 96.03).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).		
	1401.10 00	- Bamboos	kg	NIL
	1401.20 00	- Rattans	kg	NIL
	1401.90 00	- Other	kg	NIL
14.02	1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.		
	10	- Kapok	kg	NIL
	90	- Other	kg	NIL
14.03	1403.00 00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle) whether or not in hanks or bundles.	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
14.04		<b>Vegetable products not elsewhere specified or included.</b>		
	1404.10	- <i>Raw vegetable materials of a kind used primarily in dyeing or tanning:</i>		
	10	- - Barks for tanning	kg	NIL
	90	- - Other	kg	NIL
	1404.20	00 - Cotton linters	kg	NIL
	1404.90	- <i>Other:</i>		
	10	- - Betel leaves, biri leaves and betel-nut leaves	kg	NIL
	90	- - Other	kg	NIL

## SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

## Chapter 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats;  
animal or vegetable waxes

## NOTES

1. This Chapter does not cover:
  - (a) Pig fat or poultry fat of heading 02.09;
  - (b) Cocoa butter, fat or oil (heading 18.04);
  - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
  - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
  - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soapstocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

## SUB-HEADING NOTE

1. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.01	1501.00 00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.02	1502.00	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>		
	10	- Tallow	kg	NIL
	90	- Other	kg	NIL
15.03	1503.00	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>		
	10	- Lard stearin and oleostearin	kg	NIL
	90	- Other	kg	NIL
15.04		<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined but not chemically modified.</b>		
	1504.10	<i>- Fish liver oils and their fractions:</i>		
	10	- - Fit for human consumption	kg	NIL
	90	- - Other	kg	NIL
	1504.20	00 - Fats and oils and their fractions, of fish, other than liver oils	kg	NIL
	1504.30	00 - Fats and oils and their fractions, of marine mammals	kg	NIL
15.05	1505.00	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>		
	10	- Lanolin	kg	NIL
	90	- Other	kg	NIL
15.06	1506.00	00 <b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	kg	NIL
15.07		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>		
	1507.10	00 - Crude oil, whether or not degummed	kg	NIL
	1507.90	- <i>Other:</i>		
	10	- - Refined oil	kg	NIL
	20	- - Fractions of unrefined soya-bean oil	kg	NIL
	90	- - Other	kg	NIL
15.08		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>		
	1508.10	00 - Crude oil	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.09	1508.90	- <i>Other</i> :		
		10 - - Refined oil	kg	NIL
		20 - - Fractions of unrefined ground-nut oil	kg	NIL
		90 - - Other	kg	NIL
		<b>Olive oil and its fractions, whether or not refined but not chemically modified.</b>		
	1509.10	- <i>Virgin</i> :		
		10 - - In packing of net weight not exceeding 30 kg	kg	NIL
		90 - - Other	kg	NIL
	1509.90	- <i>Other</i> :		
		- - <i>Refined oil</i> :		
		11 - - - In packing of net weight not exceeding 30 kg	kg	NIL
		19 - - - Other	kg	NIL
		- - <i>Fractions of unrefined oil</i> :		
		21 - - - In packing of net weight not exceeding 30 kg	kg	NIL
		29 - - - Other	kg	NIL
		- - <i>Other</i> :		
		91 - - - In packing of net weight not exceeding 30 kg	kg	NIL
		99 - - - Other	kg	NIL
15.10	1510.00	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>		
		10 - Crude oil	kg	NIL
		- <i>Other</i> :		
		91 - - Refined oil	kg	NIL
		92 - - Fraction of unrefined oil	kg	NIL
		99 - - Other	kg	NIL
		<b>Palm oil and its fractions, whether or not refined but not chemically modified.</b>		
		1511.10 00 - Crude oil	kg	NIL
		1511.90 - <i>Other</i> :		
		10 - - Concentrated palm stearin	kg	NIL
		90 - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.12		<b>Sunflower-seeds, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>  <i>- Sunflower-seed or safflower oil and fractions thereof:</i>		
	1512.11 00	-- Crude oil	kg	NIL
	1512.19	-- Other:		
	10	--- Refined oil	kg	NIL
	20	--- Fraction of unrefined sunflower-seed, safflower oil	kg	NIL
	90	--- Other	kg	NIL
		<i>- Cotton-seed oil and its fractions:</i>		
	1512.21 00	-- Crude oil, whether or not gossypol has been removed	kg	NIL
	1512.29	-- Other:		
	10	--- Refined oil	kg	NIL
	20	--- Fraction of unrefined cotton-seed oil	kg	NIL
	90	--- Other	kg	NIL
15.13		<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 00	-- Crude oil	kg	NIL
	1513.19	-- Other:		
	10	--- Refined oil	kg	NIL
	20	--- Fraction of unrefined coconut oil	kg	NIL
	90	--- Other	kg	NIL
		<i>- Palm kernel or babassu oil and fractions thereof:</i>		
	1513.21 00	-- Crude oil	kg	NIL
	1513.29	-- Other:		
	10	--- Refined oil	kg	NIL
	20	--- Fraction of unrefined palm kernel and babassu oil	kg	NIL
	90	--- Other	kg	NIL
15.14		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.15		- <i>Low erucic acid rape or colza oil and its fractions:</i>		
	1514.11 00	- - Crude oil	kg	NIL
	1514.19	- - <i>Other:</i>		
	10	- - - Refined oil	kg	NIL
	20	- - - Fractions of unrefined oil	kg	NIL
	90	- - - Other	kg	NIL
		- <i>Other:</i>		
	1514.91	- - <i>Crude oil:</i>		
	10	- - - Rape or colza oil and its fractions	kg	NIL
	90	- - - Other	kg	NIL
	1514.99	- - <i>Other:</i>		
	10	- - - Refined oil	kg	NIL
	20	- - - Fractions of unrefined oil	kg	NIL
		- - - <i>Other:</i>		
	91	- - - - Rape or colza oil and its fractions	kg	NIL
	99	- - - - Other	kg	NIL
		<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>		
		- <i>Linseed oil and its fractions:</i>		
	1515.11 00	- - Crude oil	kg	NIL
	1515.19 00	- - Other	kg	NIL
		- <i>Maize (corn) oil and its fractions:</i>		
	1515.21 00	- - Crude oil	kg	NIL
	1515.29	- - <i>Other:</i>		
	10	- - - Fraction of unrefined maize (corn) oil	kg	NIL
	90	- - - Other	kg	NIL
	1515.30	- <i>Castor oil and its fractions:</i>		
	10	- - Crude oil	kg	NIL
	90	- - Other	kg	NIL
	1515.40	- <i>Tung oil and its fractions:</i>		
	10	- - Crude oil	kg	NIL
	20	- - Fraction of unrefined tung oil	kg	NIL
	90	- - Other	kg	NIL
	1515.50	- <i>Sesame oil and its fractions:</i>		
	10	- - Crude oil	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.16	1515.90	20 - - Fraction of unrefined sesame oil	kg	NIL
		90 - - Other	kg	NIL
		- <i>Other:</i>		
		- - <i>Tengkawang oil:</i>		
		11 - - - Crude oil	kg	NIL
		12 - - - Fraction of unrefined oil	kg	NIL
		19 - - - Other	kg	NIL
		- - <i>Other:</i>		
		91 - - - Crude oil	kg	NIL
		92 - - - Fraction of unrefined oil	kg	NIL
		99 - - - Other	kg	NIL
	1516.10	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>		
		- <i>Animal fats and oils and their fractions:</i>		
		10 - - In packing of 10 kg net weight or more	kg	NIL
	1516.20	90 - - Other	kg	NIL
		- <i>Vegetable fats and oils and their fractions:</i>		
		- - <i>Re-esterified fats and oils and their fractions:</i>		
		11 - - - Of soya bean	kg	NIL
		12 - - - Of palm oil, crude	kg	NIL
		- - - <i>Of palm oil, other than crude:</i>		
		21 - - - - In packing of a net weight not exceeding 20 kg	kg	NIL
		29 - - - - Other	kg	NIL
		30 - - - Of coconut	kg	NIL
		- - - <i>Of palm kernel oil:</i>		
		41 - - - - Crude	kg	NIL
		42 - - - - Refined, bleached and deodorised (RBD)	kg	NIL
		- - - <i>Of palm kernel olein:</i>		
		51 - - - - Crude	kg	NIL
		52 - - - - Refined, bleached and deodorised (RBD)	kg	NIL
		61 - - - Of illipenut oil	kg	NIL
		69 - - - Other	kg	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.17		-- Other:		
	71	--- Hydrogenated fats in flakes, in packages of a net weight of less than 10 kg	kg	NIL
	72	--- Hydrogenated fats in flakes, in packages of a net weight of 10 kg or more	kg	NIL
	73	--- Hydrogenated castor oil (opal wax)	kg	NIL
	81	--- Of palm kernel stearin, crude	kg	NIL
	82	--- Of palm kernel stearin, refined, bleached and deodorised	kg	NIL
	83	--- Other hydrogenated refined, bleached and deodorised palm kernel olein or stearin	kg	NIL
		--- Of palm stearin of iodine value not exceeding 48:		
	84	---- Crude	kg	NIL
	85	---- Refined, bleached and deodorised	kg	NIL
	86	---- Other	kg	NIL
	99	--- Other	kg	NIL
		<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	00 - Margarine, excluding liquid margarine	kg	NIL
	1517.90	-- Other:		
	10	-- Imitation ghee	kg	NIL
	20	-- Liquid margarine	kg	NIL
	30	-- Mould release preparation	kg	NIL
		-- Imitation lard; shortening:		
	41	--- Imitation lard of animal origin	kg	NIL
	42	--- Imitation lard of vegetable origin	kg	NIL
	43	--- Shortening	kg	NIL
		-- Of mixtures or preparations of vegetable fats or oils or of their fractions:		
	51	--- Solid mixtures or preparations	kg	NIL
		--- Liquid mixtures or preparations:		
	61	---- In which ground-nut oil predominates	kg	NIL
		---- In which palm oil predominates:		
	71	----- Crude	kg	NIL
	72	----- Other, in packing of net weight not exceeding 20 kg	kg	NIL
	79	----- Other	kg	NIL
	81	---- In which crude palm kernel oil predominates	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.18		82 - - - - In which refined, bleached and deoderised (RBD) palm kernel oil predominates	kg	NIL
		83 - - - - In which crude palm kernel olein predominates	kg	NIL
		84 - - - - In which refined, bleached and deoderised (RBD) palm kernel olein predominates	kg	NIL
		85 - - - - In which soya bean oil or coconut oil predominates	kg	NIL
		86 - - - - In which illipenut oil predominates	kg	NIL
		89 - - - - Other	kg	NIL
		90 - - Other	kg	NIL
		<b>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas, or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animals or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>		
		<i>- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16:</i>		
	1518.00	11 - - Linoxyn	kg	NIL
		12 - - Animal fats and oils	kg	NIL
		13 - - Vegetable fats and oils	kg	NIL
		19 - - Other	kg	NIL
		20 - Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	kg	NIL
		<i>- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:</i>		
		31 - - Of ground-nut oil	kg	NIL
		32 - - Of linseed oil	kg	NIL
		33 - - Of palm oil, crude	kg	NIL
		34 - - Of palm oil, other than crude, in packings of net weight not exceeding 20 kg	kg	NIL
		35 - - Of palm oil, other than crude, in packings of net weight exceeding 20 kg	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
(15.19)	1520.00	36 - - Of palm kernel oil, crude	kg	NIL
		37 - - Of palm kernel oil, refined, bleached and deodorised (RBD)	kg	NIL
		38 - - Of palm kernel olein, crude	kg	NIL
		41 - - Of palm kernel olein, refined, bleached and deodorised (RBD)	kg	NIL
		42 - - Of castor or sesame oil	kg	NIL
		43 - - Of soya bean or cotton seed oil	kg	NIL
		44 - - Of illipenut oil	kg	NIL
		45 - - Of coconut oil	kg	NIL
		49 - - Other	kg	NIL
		60 - Inedible mixtures and preparations of animal fats or oils or fractions thereof and vegetable fats or oils or fractions thereof	kg	NIL
		90 - Other	kg	NIL
		Glycerol, crude; glycerol waters and glycerol lyes.		
		10 - Crude Glycerol	kg	NIL
		90 - Other	kg	NIL
15.21	1521.10	00 - Vegetable waxes	kg	NIL
		- Other:		
		10 - - Bee wax and other insect waxes	kg	NIL
		20 - - Spermaceti	kg	NIL
15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		
		10 - Degras	kg	NIL
		90 - Other	kg	NIL



## **SECTION IV**

### **PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

#### **NOTE**

1. In this Section, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

#### **Chapter 16**

##### **Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates**

#### **NOTES**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
2. Food preparations fall in this Chapter, provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

#### **SUB-HEADING NOTES**

1. For the purposes of subheading 16.02.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This sub-heading takes precedence over all other sub-headings of heading 16.02.
2. The fish and crustaceans specified in the sub-headings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.  - <i>Sausages:</i>  11 - - Containing pork 12 - - Containing beef 13 - - Containing both pork and beef 19 - - Other  90 - Other	kg kg kg kg  kg	NIL NIL NIL NIL  NIL
16.02		Other prepared or preserved meat, meat offal or blood.		
	1602.10	00 - Homogenised preparations	kg	NIL
	1602.20	00 - Of liver of any animal  - <i>Of poultry of heading 01.05:</i>	kg	NIL
	1602.31	00 - - Of turkeys	kg	NIL
	1602.32	- - <i>Of fowls of the species Gallus domesticus:</i> 10 - - - Canned chicken curry 90 - - - Other	kg kg	NIL NIL
	1602.39	00 - - Other  - <i>Of swine:</i>	kg	NIL
	1602.41	00 - - Hams and cuts thereof	kg	NIL
	1602.42	00 - - Shoulders and cuts thereof	kg	NIL
	1602.49	- - <i>Other, including mixtures:</i> 10 - - - Luncheon meat 90 - - - Other	kg kg	NIL NIL
	1602.50	- <i>Of bovine animals:</i> 10 - - Corned beef 90 - - Other	kg kg	NIL NIL
	1602.90	- <i>Other, including preparations of blood of any animal:</i> 10 - - Canned mutton curry 90 - - Other	kg kg	NIL NIL
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
16.04	10	- Of chicken, with herbs	kg	NIL
	20	- Of chicken, without herbs	kg	NIL
	30	- Other, with herbs	kg	NIL
	90	- Other	kg	NIL
		<b>Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs.</b>		
		<i>- Fish, whole or in pieces, but not minced:</i>		
	1604.11	<i>-- Salmon:</i>		
	10	--- In airtight containers	kg	NIL
	90	--- Other	kg	NIL
	1604.12	<i>-- Herrings:</i>		
	10	--- In airtight containers	kg	NIL
	90	--- Other	kg	NIL
	1604.13	<i>-- Sardines, sardinella and brisling or sprats:</i>		
		<i>--- Sardines:</i>		
	11	---- In airtight containers	kg	NIL
	19	---- Other	kg	NIL
		<i>--- Other:</i>		
	91	---- In airtight containers	kg	NIL
	99	---- Other	kg	NIL
	1604.14	<i>-- Tunas, skipjack and bonito (Sarda spp.):</i>		
	10	--- In airtight containers	kg	NIL
	90	--- Other	kg	NIL
	1604.15	<i>-- Mackerel:</i>		
	10	--- In airtight containers	kg	NIL
	90	--- Other	kg	NIL
	1604.16	<i>-- Anchovies:</i>		
	10	--- In airtight containers	kg	NIL
	90	--- Other	kg	NIL
	1604.19	<i>-- Other:</i>		
	10	--- In airtight containers	kg	NIL
	90	--- Other	kg	NIL
	1604.20	<i>- Other prepared or preserved fish:</i>		
	10	-- Sharks' fins, prepared and ready for use	kg	NIL
	20	-- Fish sausages	kg	NIL
		<i>-- Other:</i>		
	91	--- In airtight containers	kg	NIL
	99	--- Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
16.05	1604.30	- <i>Caviar and caviar substitutes:</i>		
	10	- - In airtight containers	kg	NIL
	90	- - Other	kg	NIL
		<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>		
	1605.10	00 - Crab	kg	NIL
	1605.20	- <i>Shrimps and prawns:</i>		
	10	- - Shrimps paste	kg	NIL
	90	- - Other	kg	NIL
	1605.30	00 - Lobster	kg	NIL
	1605.40	00 - Other crustaceans	kg	NIL
	1605.90	- <i>Other:</i>		
	10	- - Abalone	kg	NIL
	90	- - Other	kg	NIL

## Chapter 17

## Sugars and sugar confectionery

## NOTE

1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments and other products of Chapter 30.

## SUB-HEADING NOTE

1. For the purpose of subheadings 17.01.11 and 17.01.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.		
		- Raw sugar not containing added flavouring or colouring matter:		
	1701.11 00	- - Cane sugar	kg	NIL
	1701.12 00	- - Beet sugar	kg	NIL
		- Other:		
	1701.91 00	- - Containing added flavouring or colouring matter	kg	NIL
	1701.99	- - Other:		
		- - - Refined sugar:		
	11	- - - - White	kg	NIL
	19	- - - - Other	kg	NIL
	90	- - - Other	kg	NIL
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.		
		- Lactose and lactose syrup:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
17.03	1702.11 00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	NIL
	1702.19 00	- - Other	kg	NIL
	1702.20 00	- Maple sugar and maple syrup	kg	NIL
	1702.30	- <i>Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:</i>		
	10	- - Glucose	kg	NIL
	20	- - Glucose syrup	kg	NIL
	1702.40 00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	NIL
	1702.50 00	- Chemically pure fructose	kg	NIL
	1702.60	- <i>Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:</i>		
	10	- - Fructose	kg	NIL
	20	- - Fructose syrup	kg	NIL
	1702.90	- <i>Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:</i>		
	10	- - Maltose	kg	NIL
	20	- - Artificial honey, whether or not mixed with natural honey	kg	NIL
	30	- - Flavoured or coloured sugars (excluding maltose)	kg	NIL
	40	- - Caramel	kg	NIL
	90	- - Other	kg	NIL
17.04		<b>Molasses resulting from the extraction or refining of sugar.</b>		
	1703.10 00	- Cane molasses	kg	NIL
	1703.90 00	- Other	kg	NIL
17.04		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>		
	1704.10 00	- Chewing gum, whether or not sugar-coated	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1704.90	- <i>Other:</i>	kg	NIL
	10	- - Medicated sweets	kg	NIL
	20	- - White chocolate	kg	NIL
	90	- - Other		

## Chapter 18

## Cocoa and cocoa preparations

## NOTES

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
18.01	1801.00 00	Cocoa beans, whole or broken, raw or roasted.	kg	NIL
18.02	1802.00 00	Cocoa shells, husks, skins and other cocoa waste.	kg	NIL
18.03		Cocoa paste, whether or not defatted.		
	1803.10 00	- Not defatted	kg	NIL
	1803.20 00	- Wholly or partly defatted	kg	NIL
18.04	1804.00 00	Cocoa butter, fat and oil.	kg	NIL
18.05	1805.00 00	Cocoa powder, not containing added sugar or other sweetening matter.	kg	NIL
18.06		Chocolate and other food preparations containing cocoa.		
	1806.10 00	- Cocoa powder, containing added sugar or other sweetening matter	kg	NIL
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:		
		10 - - Chocolate confectionery in blocks, slabs or bars	kg	NIL
		90 - - Other	kg	NIL
		- Other, in blocks, slabs or bars:		
	1806.31	- - Filled:		
		10 - - - Chocolate confectionery in blocks, slabs or bars	kg	NIL
		90 - - - Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1806.32	- - <i>Not filled:</i>		
	10	- - - Chocolate confectionery in blocks, slabs or bars	kg	NIL
	90	- - - Other	kg	NIL
	1806.90	- <i>Other:</i>		
	10	- - Chocolate confectionery in tablets or pastilles	kg	NIL
	20	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa and food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	kg	NIL
	30	- - Other food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa; other food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa; preparations of cereals containing 6% but not more than 8% by weight of cocoa	kg	NIL
	90	- - Other	kg	NIL

## Chapter 19

## Preparations of cereals, flour, starch or milk; pastrycooks' products

## NOTES

1. This Chapter does not cover:
  - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
  - (c) Medicaments and other products of Chapter 30.
2. For the purposes of heading 19.01:
  - (a) The term "groats" means cereal groats of Chapter 11;
  - (b) The terms "flour" and "meal" mean:
    - (1) Cereal flour and meal of Chapter 11, and
    - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		
	1901.10	- Preparations for infant use, put up for retail sale:		
	10	- - Of malt extract	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - Of goods of headings 04.01 to 04.04:		
	21	- - - Medical food	kg	NIL
	29	- - - Other	kg	NIL
	30	- - Of soya bean powder	kg	NIL
		- - Other:		
	91	- - - For lactase deficiency infants	kg	NIL
	92	- - - Other medical foods	kg	NIL
	93	- - - Other, containing cocoa	kg	NIL
	99	- - - Other	kg	NIL
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
	10	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	kg	NIL
	20	- - Of flour, groats, meal, starch or malt extract, containing cocoa	kg	NIL
	30	- - Other, not containing cocoa	kg	NIL
	40	- - Other, containing cocoa	kg	NIL
	1901.90	- Other:		
		- - Infant food, not put up for retail sale:		
	11	- - - Of goods of heading 04.01 to 04.04	kg	NIL
	12	- - - For lactase deficient infants	kg	NIL
	13	- - - Other medical food	kg	NIL
	19	- - - Other	kg	NIL
	20	- - Malt extract	kg	NIL
		- - Other, of goods of heading 04.01 to 04.04:		
	31	- - - Filled milk	kg	NIL
	32	- - - Medical food	kg	NIL
	33	- - - Other, not containing cocoa	kg	NIL
	34	- - - Other, containing cocoa	kg	NIL
		- - Other soya based preparations:		
	41	- - - In powder form	kg	NIL
	49	- - - In other form	kg	NIL
		- - Other:		
	51	- - - Medical foods	kg	NIL
	52	- - - Other, not containing cocoa	kg	NIL
	53	- - - Other, containing cocoa	kg	NIL
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Uncooked pasta, not stuffed or otherwise prepared:</i>		
	1902.11 00	-- Containing eggs	kg	NIL
	1902.19	-- <i>Other:</i>		
	10	--- Bean vermicelli (tang hoon)	kg	NIL
	20	--- Rice vermicelli (bee hoon)	kg	NIL
	90	--- Other	kg	NIL
	1902.20 00	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	NIL
	1902.30	- <i>Other pasta:</i>		
	10	-- Instant noodles	kg	NIL
	90	-- Other	kg	NIL
	1902.40 00	- Couscous	kg	NIL
19.03	1903.00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	NIL
19.04		Prepared food obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.		
	1904.10 00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	NIL
	1904.20	- <i>Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:</i>		
	10	-- Mixtures of roasted or unroasted cereal flakes	kg	NIL
	90	-- Other	kg	NIL
	1904.30 00	- Bulgur wheat	kg	NIL
	1904.90	- <i>Other:</i>		
	10	-- Rice preparations, including pre-cooked rice	kg	NIL
	90	-- Other	kg	NIL
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1905.10 00	- Crispbread	kg	NIL
	1905.20 00	- Gingerbread and the like	kg	NIL
		- <i>Sweet biscuits; waffles and wafers:</i>		
	1905.31	- - <i>Sweet biscuits:</i>		
	10	- - - Not containing cocoa	kg	NIL
	20	- - - Containing cocoa	kg	NIL
	1905.32	- - <i>Waffles and wafers:</i>		
	10	- - - Waffles	kg	NIL
	20	- - - Wafers	kg	NIL
	1905.40 00	- Rusks, toasted bread and similar toasted products	kg	NIL
	1905.90	- <i>Other:</i>		
	10	- - Unsweetened teething biscuits	kg	NIL
	20	- - Other unsweetened biscuits	kg	NIL
	30	- - Cakes	kg	NIL
	40	- - Pastries	kg	NIL
	50	- - Bakery products made without flour	kg	NIL
	60	- - Empty cachets of a kind suitable for pharmaceutical use	kg	NIL
	70	- - Communion wafers, sealing wafers, rice paper and similar products	kg	NIL
	80	- - Other crisp savoury food products	kg	NIL
	90	- - Other	kg	NIL

**Chapter 20**

**Preparations of vegetables, fruit, nuts or other parts of plants**

**NOTES**

1. This Chapter does not cover:
  - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
  - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
  - (c) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified under heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

**SUB-HEADING NOTES**

1. For the purposes of sub-heading 20.05.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preserving or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 20.05.10 takes precedence over all other sub-headings of heading 20.05.

2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preserving or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Sub-heading 20.07.10 takes precedence over all other sub-headings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
20.01		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>		
	2001.10 00	- Cucumbers and gherkins	kg	NIL
	2001.90	- Other:		
	10	- - Onions	kg	NIL
	90	- - Other	kg	NIL
20.02		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>		
	2002.10 00	- Tomatoes, whole or in pieces	kg	NIL
	2002.90	- Other:		
	10	- - Tomato paste	kg	NIL
	90	- - Other	kg	NIL
20.03		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>		
	2003.10 00	- Mushrooms of the genus Agaricus	kg	NIL
	2003.20 00	- Truffles	kg	NIL
	2003.90 00	- Other	kg	NIL
20.04		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
20.05	2004.10	00 - Potatoes	kg	NIL
	2004.90	- <i>Other vegetables and mixtures of vegetables:</i>		
		10 - - Infant food	kg	NIL
		20 - - Other preparations of sweet corn	kg	NIL
		90 - - Other	kg	NIL
		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>		
	2005.10	00 - Homogenised vegetables	kg	NIL
	2005.20	- <i>Potatoes:</i>		
		10 - - Chips and sticks	kg	NIL
		90 - - Other	kg	NIL
	2005.40	00 - Peas ( <i>Pisum sativum</i> )	kg	NIL
		- <i>Beans (Vigna spp., Phaseolus spp.):</i>		
	2005.51	00 - - Beans, shelled	kg	NIL
	2005.59	00 - - Other	kg	NIL
	2005.60	00 - Asparagus	kg	NIL
	2005.70	00 - Olives	kg	NIL
	2005.80	00 - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	kg	NIL
	2005.90	- <i>Other vegetables and mixtures of vegetables:</i>		
		10 - - Smoked garlic	kg	NIL
		90 - - Other	kg	NIL
20.06	2006.00	00 <b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)</b>	kg	NIL
20.07		<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>		
	2007.10	00 - Homogenised preparations	kg	NIL
		- <i>Other:</i>		
	2007.91	00 - - Citrus fruit	kg	NIL
	2007.99	- - <i>Other:</i>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
20.08	10	- - - Fruit grains and pastes other than of mango, pineapple or strawberries	kg	NIL
	90	- - - Other	kg	NIL
		<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>		
		<i>- Nuts, ground-nuts and other seeds, whether or not mixed together:</i>		
	2008.11	<i>- - Ground-nuts:</i>		
	10	- - - Roasted nuts	kg	NIL
	20	- - - Peanut butter	kg	NIL
	90	- - - Other	kg	NIL
	2008.19	<i>- - Other, including mixtures:</i>		
	10	- - - Cashew	kg	NIL
	90	- - - Other	kg	NIL
	2008.20	00 - Pineapples	kg	NIL
	2008.30	<i>- Citrus fruit:</i>		
		<i>- - Containing added sugar or other sweetening matter or spirits:</i>		
	11	- - - In airtight containers	kg	NIL
	19	- - - Other	kg	NIL
		<i>- - Other:</i>		
	91	- - - In airtight containers	kg	NIL
	99	- - - Other	kg	NIL
	2008.40	<i>- Pears:</i>		
		<i>- - Containing added sugar or other sweetening matter or spirits:</i>		
	11	- - - In airtight containers	kg	NIL
	19	- - - Other	kg	NIL
		<i>- - Other:</i>		
	91	- - - In airtight containers	kg	NIL
	99	- - - Other	kg	NIL
	2008.50	<i>- Apricots:</i>		
		<i>- - Containing added sugar or other sweetening matter or spirits:</i>		
	11	- - - In airtight containers	kg	NIL
	19	- - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - Other:		
	91	- - - In airtight containers	kg	NIL
	99	- - - Other	kg	NIL
	2008.60	- Cherries:		
		- - Containing added sugar or other sweetening matter or spirits:		
	11	- - - In airtight containers	kg	NIL
	19	- - - Other	kg	NIL
		- - Other:		
	91	- - - In airtight containers	kg	NIL
	99	- - - Other	kg	NIL
	2008.70	- Peaches, including nectarines:		
		- - Containing added sugar or other sweetening matter or spirits:		
	11	- - - In airtight containers	kg	NIL
	19	- - - Other	kg	NIL
		- - Other:		
	91	- - - In airtight containers	kg	NIL
	99	- - - Other	kg	NIL
	2008.80	- Strawberries:		
		- - Containing added sugar or other sweetening matter or spirits:		
	11	- - - In airtight containers	kg	NIL
	19	- - - Other	kg	NIL
		- - Other:		
	91	- - - In airtight containers	kg	NIL
	99	- - - Other	kg	NIL
		- Other, including mixtures other than those of sub-heading 20.08.19:		
	2008.91	00 - - Palm hearts	kg	NIL
	2008.92	- Mixtures:		
	10	- - - Of stems, roots and other edible parts of plants	kg	NIL
		- - - Other, containing added sugar or other sweetening matter or spirits:		
	21	- - - - In airtight containers	kg	NIL
	29	- - - - Other	kg	NIL
		- - - Other:		
	91	- - - - In airtight containers	kg	NIL
	99	- - - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
20.09	2008.99	-- Other:		
	10	--- Lychees	kg	NIL
	20	--- Longans	kg	NIL
	30	--- Of stems, roots and other edible parts of plants	kg	NIL
		--- Other, containing added sugar or other sweetening matter or spirits:		
	41	---- In airtight containers	kg	NIL
	49	---- Other	kg	NIL
		--- Other:		
	91	---- In airtight containers	kg	NIL
	99	---- Other	kg	NIL
		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
		- Orange juice:		
	2009.11	00 -- Frozen	kg	NIL
	2009.12	00 -- Not frozen, of a Brix value not exceeding 20	kg	NIL
	2009.19	00 -- Other	kg	NIL
		- Grapefruit juice:		
	2009.21	00 -- Of a Brix value not exceeding 20	kg	NIL
	2009.29	00 -- Other	kg	NIL
		- Juice of any other single citrus fruit:		
	2009.31	00 -- Of a Brix value not exceeding 20	kg	NIL
	2009.39	00 -- Other	kg	NIL
		- Pineapple juice:		
	2009.41	00 -- Of a Brix value not exceeding 20	kg	NIL
	2009.49	00 -- Other	kg	NIL
	2009.50	00 - Tomato juice	kg	NIL
		- Grape juice (including grape must):		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2009.61 00	- - Of a Brix value not exceeding 20	kg	NIL
	2009.69 00	- - Other	kg	NIL
		- <i>Apple juice:</i>		
	2009.71 00	- - Of a Brix value not exceeding 20	kg	NIL
	2009.79 00	- - Other	kg	NIL
	2009.80	- <i>Juice of any other single fruit or vegetable:</i>		
	10	- - Blackcurrant juice	kg	NIL
	90	- - Other	kg	NIL
	2009.90 00	- Mixtures of juices	kg	NIL

## Chapter 21

## Miscellaneous edible preparations

## NOTES

1. This Chapter does not cover:
  - (a) Mixed vegetables of heading 07.12;
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
  - (c) Flavoured tea (heading 09.02);
  - (d) Spices or other products of headings 09.04 to 09.10;
  - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) Yeast put up as a medicament and other products of heading 30.03 or 30.04; or
  - (g) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
	2101.11	- - Extracts, essences and concentrates:		
	10	- - - Instant coffee	kg	5%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
21.02	90	- - - Other	kg	5%
	2101.12 00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	5%
	2101.20 00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	kg	5%
	2101.30 00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	NIL
		<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>		
	2102.10	- Active yeasts:		
	10	- - Bread yeasts	kg	NIL
	90	- - Other	kg	NIL
	2102.20 00	- Inactive yeasts; other single-cell micro-organisms, dead	kg	NIL
	2102.30 00	- Prepared baking powders	kg	NIL
21.03		<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>		
21.04	2103.10 00	- Soya sauce	kg	NIL
	2103.20 00	- Tomato ketchup and other tomato sauces	kg	NIL
	2103.30 00	- Mustard flour and meal and prepared mustard	kg	NIL
	2103.90	- Other:		
	10	- - Chilli sauce	kg	NIL
	20	- - Mixed condiments and mixed seasonings, including belachan	kg	NIL
	30	- - Fish sauce	kg	NIL
	90	- - Other	kg	NIL
		<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>		
	2104.10	- Soup and broth and preparations therefor:		
	10	- - Containing meat	kg	NII
	90	- - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2104.20	- <i>Homogenised composite food preparations:</i>		
	10	-- Containing meat	kg	NIL
	90	-- Other	kg	NIL
21.05	2105.00	00 Ice cream and other edible ice, whether or not containing cocoa.	kg	NIL
21.06		Food preparations not elsewhere specified or included.		
	2106.10	00 - Protein concentrates and textured protein substances	kg	NIL
	2106.90	- <i>Other:</i>		
	10	-- Dried bean curd and bean curd sticks	kg	NIL
	20	-- Flavoured or coloured syrups	kg	NIL
	30	-- Non-dairy creamer	kg	NIL
	40	-- Autolysed yeast preparations	kg	NIL
		-- <i>Preparations of a kind used in the manufacture of beverages:</i>		
		--- <i>Non-alcoholic preparations:</i>		
	51	---- Preparations to be used as raw material in preparing composite concentrates	kg	NIL
	52	---- Composite concentrates for simple dilution with water to make beverages	kg	NIL
	53	---- Ginseng based products	kg	NIL
	54	---- Other mixtures of chemical with foodstuffs or other substances with nutritive value of a kind used for food processing	kg	NIL
	59	---- Other	kg	NIL
		--- <i>Alcoholic preparations:</i>		
		---- <i>Preparations to be used as raw material in preparing composite concentrates:</i>		
	61	----- Of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	\$250.00/dal
	62	----- Of a kind used for the manufacture of alcoholic beverages, in other form	kg	\$250.00/dal
	63	----- Other	kg	\$250.00/dal
		---- <i>Composite concentrates for simple dilution with water to make beverages:</i>		
	64	----- Of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	\$250.00/dal
	65	----- Of a kind used for the manufacture of alcoholic beverages, in other form	kg	\$250.00/dal
	66	----- Other	kg	\$250.00/dal

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	67	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	kg	\$250.00/dal
	69	- - - Other	kg	\$250.00/dal
		- - <i>Sweetening preparations consisting of artificial sweeteners and foodstuffs:</i>		
	71	- - - Containing saccharin or aspartame as a sweetener	kg	NIL
	79	- - - Other	kg	NIL
		- - <i>Flavouring preparations:</i>		
	81	- - - Cheese flavouring powder	kg	NIL
	82	- - - Other	kg	NIL
		- - <i>Food supplements:</i>		
	83	- - - Preparations containing vitamins or minerals	kg	NIL
	84	- - - Medical food	kg	NIL
	89	- - - Other	kg	NIL
		- - <i>Other:</i>		
	91	- - - Food preparations for lactase deficient infants	kg	NIL
	92	- - - Medical food	kg	NIL
	93	- - - Other preparations for infant use	kg	NIL
	94	- - - Ice cream powder	kg	NIL
	95	- - - Fortificant premixes	kg	NIL
	96	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	kg	NIL
	99	- - - Other	kg	NIL



## Chapter 22

## Beverages, spirits and vinegar

## NOTES

1. This Chapter does not cover:
  - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
  - (b) Sea water (heading 25.01);
  - (c) Distilled or conductivity water and water of similar purity (heading 28.51);
  - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
  - (e) Medicaments of heading 30.03 or 30.04; or
  - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20° Centigrade.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

## SUB-HEADING NOTE

1. For the purposes of subheading 22.04.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
22.03	2203.00	Beer made from malt.		
	10	- Stout and porter	l	NIL
	90	- Other, including ale	l	NIL
22.04	2204.10	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
	00	- Sparkling wine  - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	L	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
22.05	2204.21	- - <i>In containers holding 2 litres or less:</i>		
		- - - <i>Wine:</i>		
	11	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	L	NIL
	12	- - - - Of an alcoholic strength by volume exceeding 15% vol.	L	NIL
		- - - <i>Grape must:</i>		
	21	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	L	NIL
	22	- - - - Of an alcoholic strength by volume exceeding 15% vol.	L	NIL
	2204.29	- - <i>Other:</i>		
		- - - <i>Wine:</i>		
	11	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	L	NIL
	12	- - - - Of an alcoholic strength by volume exceeding 15% vol.	l	NIL
		- - - <i>Grape must:</i>		
	21	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	l	NIL
	22	- - - - Of an alcoholic strength by volume exceeding 15% vol.	l	NIL
22.06	2204.30	- <i>Other grape must:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 15% vol.	l	NIL
	20	- - Of an alcoholic strength by volume exceeding 15% vol.	l	NIL
		<b>Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances.</b>		
22.05	2205.10	- <i>In containers holding 2 litres or less:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 15% vol.	l	NIL
	20	- - Of an alcoholic strength by volume exceeding 15% vol.	l	NIL
	2205.90	- <i>Other:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 15% vol.	l	NIL
	20	- - Of an alcoholic strength by volume exceeding 15% vol.	l	NIL
22.06	2206.00	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
22.07	10	- Cider and perry	1	NIL
	20	- Sake (rice wine)	1	NIL
	30	- Toddy	1	NIL
	40	- Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%	1	NIL
	50	- Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%	1	NIL
	90	- Other, including mead	1	NIL
		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>		
22.08	2207.10	00 - Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	1	NIL
		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.</b>		
	2208.20	- <i>Spirits obtained by distilling grape wine or grape marc:</i>		
	10	- - Brandy of an alcoholic strength by volume not exceeding 46% vol.	1	NIL
	20	- - Brandy of an alcoholic strength by volume exceeding 46% vol.	1	NIL
	30	- - Other, of an alcoholic strength by volume not exceeding 46% vol.	1	NIL
	40	- - Other, of an alcoholic strength by volume exceeding 46% vol.	1	NIL
	2208.30	- <i>Whiskies:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 46% vol.	1	NIL
	20	- - Of an alcoholic strength by volume exceeding 46% vol.	1	NIL
	2208.40	- <i>Rum and tafia:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 46% vol.	1	NIL
	20	- - Of an alcoholic strength by volume exceeding 46% vol.	1	NIL
	2208.50	- <i>Gin and Geneva:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 46% vol.	1	NIL
	20	- - Of an alcoholic strength by volume exceeding 46% vol.	1	NIL
	2208.60	- <i>Vodka:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 46% vol.	1	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	20	- - Of an alcoholic strength by volume exceeding 46% vol.	l	NIL
	2208.70	- <i>Liqueurs and cordials:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 57% vol.	l	NIL
	20	- - Of an alcoholic strength by volume exceeding 57% vol.	l	NIL
	2208.90	- <i>Other:</i>		
	10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	l	NIL
	20	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	l	NIL
	30	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol.	l	NIL
	40	- - Other samsu of an alcoholic strength by volume exceeding 40% vol.	l	NIL
	50	- - Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.	l	NIL
	60	- - Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol.	l	NIL
	70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	l	NIL
	80	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	l	NIL
	90	- - Other	l	NIL

## Chapter 23

## Residues and waste from the food industries; prepared animal fodder

## NOTE

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

## SUB-HEADING NOTE

1. For the purposes of sub-heading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Sub-heading Note 1 to Chapter 12.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		
	2301.10 00	- Flours, meals and pellets, of meat or meat offal; greaves	kg	NIL
	2301.20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	NIL
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		
	2302.10 00	- Of maize (corn)	kg	NIL
	2302.20 00	- Of rice	kg	NIL
	2302.30 00	- Of wheat	kg	NIL
	2302.40 00	- Of other cereals	kg	NIL
	2302.50 00	- Of leguminous plants	kg	NIL
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
23.04	2303.10	- <i>Residues of starch manufacture and similar residues:</i>		
	10	- - Of manioc (cassava) or sago	kg	NIL
	90	- - Other	kg	NIL
	2303.20	00 - Beet-pulp, bagasse and other waste of sugar manufacture	kg	NIL
	2303.30	00 - Brewing or distilling dregs and waste	kg	NIL
	2304.00	00 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	kg	NIL
	2305.00	00 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	NIL
	2306.00	00 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		
	2306.10	00 - Of cotton seeds	kg	NIL
	2306.20	00 - Of linseed	kg	NIL
23.06	2306.30	00 - Of sunflower seeds	kg	NIL
		- Of rape or colza seeds		
	2306.41	00 - - Of low erucic acid rape or colza seeds	kg	NIL
	2306.49	00 - - Other	kg	NIL
	2306.50	00 - Of coconut or copra	kg	NIL
	2306.60	00 - Of palm nuts or kernels	kg	NIL
	2306.70	00 - Of maize (corn) germ	kg	NIL
	2306.90	- <i>Other:</i>		
	10	- - Of safflower seed meal	kg	NIL
	90	- - Other	kg	NIL
23.07	2307.00	00 Wine lees; argol.	kg	NIL
23.08	2308.00	00 Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
23.09		<b>Preparations of a kind used in animal feeding.</b>		
	2309.10	- <i>Dog or cat food, put up for retail sale:</i>		
	10	- - Containing meat	kg	NIL
	90	- - Other	kg	NIL
	2309.90	- <i>Other:</i>		
		- - <i>Complete feed:</i>		
	11	- - - For poultry	kg	NIL
	12	- - - For swine	kg	NIL
	13	- - - Prawn feed	kg	NIL
	19	- - - Other	kg	NIL
	20	- - Premixes, feed supplements and feed additives	kg	NIL
	30	- - Other, containing meat	kg	NIL
	90	- - Other	kg	NIL

## Chapter 24

## Tobacco and manufactured tobacco substitutes

## NOTE

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
24.01		<b>Unmanufactured tobacco; tobacco refuse.</b>		
	2401.10	- <i>Tobacco, not stemmed/stripped:</i>		
	10	- - Virginia type, flue-cured	kg	NIL
	20	- - Virginia type, not flue cured	kg	NIL
	30	- - Other, flue-cured	kg	NIL
	90	- - Other, not flue cured	kg	NIL
	2401.20	- <i>Tobacco, partly or wholly stemmed/stripped:</i>		
	10	- - Virginia type, flue-cured	kg	NIL
	20	- - Virginia type, not flue cured	kg	NIL
	30	- - Oriental type	kg	NIL
	40	- - Burley type	kg	NIL
	50	- - Other, flue-cured	kg	
	90	- - Other, not flue cured	kg	NIL
	2401.30	- <i>Tobacco refuse:</i>		
	10	- - Tobacco stems	kg	NIL
	90	- - Other	kg	NIL
24.02		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.</b>		
	2402.10	00 - Cigars, cheroots and cigarillos, containing tobacco	kg	NIL
	2402.20	- <i>Cigarettes containing tobacco:</i>		
	10	- - Beedies	kg	NIL
	90	- - Other	kg	NIL
	2402.90	- <i>Other:</i>		
	10	- - Cigars, cheroots and cigarillos of tobacco substitutes	kg	NIL
	20	- - Cigarettes of tobacco substitutes	kg	NIL
24.03		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.</b>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2403.10	- <i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</i>		
		- - <i>Packed for retail sale:</i>		
	11	- - - Blended tobacco	kg	NIL
	19	- - - Other	kg	NIL
		- - <i>Manufactured tobacco for cigarette making:</i>		
	21	- - - Blended tobacco	kg	NIL
	29	- - - Other	kg	NIL
	90	- - Other	kg	NIL
		- <i>Other:</i>		
	2403.91	00 - - "Homogenised" or "reconstituted" tobacco	kg	NIL
	2403.99	- - <i>Other:</i>		
	10	- - - Tobacco extracts and essences	kg	NIL
	30	- - - Manufactured tobacco substitutes	kg	NIL
	40	- - - Snuff	kg	NIL
	50	- - - Smokeless tobacco, including chewing and sucking tobacco	kg	NIL
	60	- - - Ang Hoon	kg	NIL
	90	- - - Other	kg	NIL

SECTION V

MINERAL PRODUCTS

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:
  - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
  - (b) Earth colours containing 70% or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading 28.21);
  - (c) Medicaments and other products of Chapter 30;
  - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
  - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
  - (g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
  - (h) Billiard chalks (heading 95.04); or
  - (ij) Writing or drawing chalks, or tailors' chalks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in

plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.		
	10	- Table salt  - <i>Rock salt, non processed, solid or aqueous solution:</i>	kg	NIL
	21	- - Salt containing at least 94.7% of sodium chloride calculated on a dry basis in packages of a net weight of 50 kg or more	kg	NIL
	29	- - Other  - <i>Other salt containing at least 96% sodium chloride, in bulk:</i>	kg	NIL
	31	- - Pure salt	kg	NIL
	32	- - Other, in packages of 50 kg or more	kg	NIL
	33	- - Other, in packages of less than 50 kg	kg	NIL
	90	- Other	kg	NIL
25.02	2502.00	00 Unroasted iron pyrites.	kg	NIL
25.03	2503.00	00 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	NIL
25.04		Natural graphite.		
	2504.10	00 - In powder or in flakes	kg	NIL
	2504.90	00 - Other	kg	NIL
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.		
	2505.10	00 - Silica sands and quartz sands	kg	NIL
	2505.90	00 - Other	kg	NIL
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2506.10 00	- Quartz - <i>Quartzite:</i>	kg	NIL
	2506.21 00	- - Crude or roughly trimmed	kg	NIL
	2506.29	- - Other	kg	NIL
25.07	2507.00 00	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	kg	NIL
25.08		<b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>		
	2508.10 00	- Bentonite	kg	NIL
	2508.20 00	- Decolourising earths and fuller's earth	kg	NIL
	2508.30 00	- Fire-clay	kg	NIL
	2508.40 00	- Other clays	kg	NIL
	2508.50 00	- Andalusite, kyanite and sillimanite	kg	NIL
	2508.60 00	- Mullite	kg	NIL
	2508.70 00	- Chamotte or dinas earths	kg	NIL
25.09	2509.00 00	<b>Chalk.</b>	kg	NIL
25.10		<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>		
	2510.10	- <i>Unground:</i>		
	10	- - Apatite	kg	NIL
	90	- - Other	kg	NIL
	2510.20	- <i>Ground:</i>		
	10	- - Apatite	kg	NIL
	90	- - Other	kg	NIL
25.11		<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>		
	2511.10 00	- Natural barium sulphate (barytes)	kg	NIL
	2511.20 00	- Natural barium carbonate (witherite)	kg	NIL

Heading No.	HS Code		Description	Unit of Quantity	Rate of Import Duty
25.12	2512.00	00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	kg	NIL
25.13			Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.  - <i>Pumice stone:</i>	kg	NIL
	2513.11	00	- - Crude or in irregular pieces, including crushed pumice ("bimskies")	kg	NIL
	2513.19	00	- - Other	kg	NIL
	2513.20	00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	NIL
25.14	2514.00	00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
25.15			Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.  - <i>Marble and travertine:</i>		
	2515.11	00	- - Crude or roughly trimmed	kg	NIL
	2515.12		- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
		10	- - - Blocks	kg	NIL
		20	- - - Slabs	kg	NIL
	2515.20	00	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	NIL
25.16			Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.  - <i>Granite:</i>		
	2516.11	00	- - Crude or roughly trimmed	kg	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
25.17	2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	10	- - - Blocks	kg	NIL
	20	- - - Slabs	kg	NIL
		- Sandstone:		
	2516.21	00 - - Crude or roughly trimmed	kg	NIL
	2516.22	00 - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	NIL
	2516.90	00 - Other monumental or building stone	kg	NIL
		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		
	2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; shingle and flint, whether or not heat-treated:		
	10	- - Of granite	kg	NIL
	90	- - Other	kg	NIL
	2517.20	00 - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517.10	kg	NIL
	2517.30	00 - Tarred macadam	kg	NIL
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
	2517.41	00 - - Of marble	kg	NIL
	2517.49	- - Other:		
	10	- - - Of granite	kg	NIL
	90	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		
	2518.10 00	- Dolomite, not calcined or sintered	kg	NIL
	2518.20 00	- Calcined or sintered dolomite	kg	NIL
	2518.30 00	- Dolomite ramming mix	kg	NIL
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		
	2519.10 00	- Natural magnesium carbonate (magnesite)	kg	NIL
	2519.90 00	- Other	kg	NIL
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		
	2520.10 00	- Gypsum; anhydrite	kg	NIL
	2520.20	- Plasters:		
	10	- - Plasters for use in dentistry	kg	NIL
	90	- - Other	kg	NIL
25.21	2521.00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	kg	NIL
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		
	2522.10 00	- Quicklime	kg	NIL
	2522.20 00	- Slaked lime	kg	NIL
	2522.30 00	- Hydraulic lime	kg	NIL
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2523.10	- <i>Cement clinkers:</i>		
	10	- - For white cement	kg	NIL
	90	- - Other	kg	NIL
		- <i>Portland cement:</i>		
	2523.21	- - White cement, whether or not artificially coloured	kg	NIL
	2523.29	- - <i>Other:</i>		
	10	- - - Coloured cement	kg	NIL
	90	- - - Other	kg	NIL
	2523.30	- Aluminous cement	kg	NIL
	2523.90	- Other hydraulic cements	kg	NIL
25.24	2524.00	Asbestos.	kg	NIL
25.25		Mica, including splittings; mica waste.		
	2525.10	- Crude mica and mica rifted into sheets or splittings	kg	NIL
	2525.20	- Mica powder	kg	NIL
	2525.30	- Mica waste	kg	NIL
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		
	2526.10	- Not crushed, not powdered	kg	NIL
	2526.20	- <i>Crushed or powdered:</i>		
	10	- - Talc powder	kg	NIL
	90	- - Other	kg	NIL
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.		
	2528.10	- Natural sodium borates and concentrates thereof (whether or not calcined)	kg	NIL
	2528.90	- Other	kg	NIL
25.29		Felspar, leucite, nepheline and nepheline syenite; fluorspar.		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
25.30	2529.10 00	- Felspar  - <i>Fluorspar</i> :	kg	NIL
	2529.21 00	- - Containing by weight 97% or less of calcium fluoride	kg	NIL
	2529.22 00	- - Containing by weight more than 97% of calcium fluoride	kg	NIL
	2529.30 00	- Leucite, nepheline and nepheline syenite  <b>Mineral substances not elsewhere specified or included.</b>	kg	NIL
	2530.10 00	- Vermiculite, perlite and chlorites, unexpanded	kg	NIL
	2530.20	- <i>Kieserite, epsomite (natural magnesium sulphate)</i> :		
	10	- - Kieserite	kg	NIL
	20	- - Epsomite	kg	NIL
	2530.90	- <i>Other</i> :		
	10	- - Realgar, orpiment and munshell	kg	NIL
	90	- - Other	kg	NIL

Chapter 26

Ores, slag and ash

NOTES

1. This Chapter does not cover:
  - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
  - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
  - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
  - (d) Basic slag of Chapter 31;
  - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
  - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
  - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 26.20 applies only to:
  - (a) Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
  - (b) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

SUB-HEADING NOTES

1. For the purposes of sub-heading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Ash and residues containing arsenic, Mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620.60.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
26.01		Iron ores and concentrates, including roasted iron pyrites.  <i>- Iron ores and concentrates, other than roasted iron pyrites:</i>		
	2601.11 00	- - Non-agglomerated	kg	NIL
	2601.12 00	- - Agglomerated	kg	NIL
	2601.20 00	- Roasted iron pyrites	kg	NIL
26.02	2602.00 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	kg	NIL
26.03	2603.00 00	Copper ores and concentrates.	kg	NIL
26.04	2604.00 00	Nickel ores and concentrates.	kg	NIL
26.05	2605.00 00	Cobalt ores and concentrates.	kg	NIL
26.06	2606.00 00	Aluminium ores and concentrates.	kg	NIL
26.07	2607.00 00	Lead ores and concentrates.	kg	NIL
26.08	2608.00 00	Zinc ores and concentrates.	kg	NIL
26.09	2609.00 00	Tin ores and concentrates.	kg	NIL
26.10	2610.00 00	Chromium ores and concentrates.	kg	NIL
26.11	2611.00 00	Tungsten ores and concentrates.	kg	NIL
26.12		Uranium or thorium ores and concentrates.		
	2612.10 00	- Uranium ores and concentrates	kg	NIL
	2612.20 00	- Thorium ores and concentrates	kg	NIL
26.13		Molybdenum ores and concentrates.		
	2613.10 00	- Roasted	kg	NIL
	2613.90 00	- Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
26.14	2614.00	<b>Titanium ores and concentrates.</b>		
	10	- Ilmenite ores and concentrates	kg	NIL
	90	- Other	kg	NIL
26.15		<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>		
	2615.10 00	- Zirconium ores and concentrates	kg	NIL
	2615.90	- <i>Other:</i>		
	10	- - Niobium	kg	NIL
	90	- - Other	kg	NIL
26.16		<b>Precious metal ores and concentrates.</b>		
	2616.10 00	- Silver ores and concentrates	kg	NIL
	2616.90 00	- Other	kg	NIL
26.17		<b>Other ores and concentrates.</b>		
	2617.10 00	- Antimony ores and concentrates	kg	NIL
	2617.90 00	- Other	kg	NIL
26.18	2618.00 00	<b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>	kg	NIL
26.19	2619.00 00	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>	kg	NIL
26.20		<b>Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.</b>		
		- <i>Containing mainly zinc:</i>		
	2620.11 00	- - Hard zinc spelter	kg	NIL
	2620.19 00	- - Other	kg	NIL
		- <i>Containing mainly lead:</i>		
	2620.21 00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	kg	NIL
	2620.29 00	- - Other	kg	NIL
	2620.30 00	- Containing mainly copper	kg	NIL
	2620.40 00	- Containing mainly aluminium	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
26.21	2620.60 00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds  - Other:	kg	NIL
	2620.91 00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	NIL
	2620.99 10	- - Other: - - - Containing mainly tin	kg	NIL
	2620.99 90	- - - Other	kg	NIL
		<b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>		
	2621.10 00	- Ash and residues from the incineration of municipal waste	kg	NIL
	2621.90 00	- Other	kg	NIL

**Chapter 27**

**Mineral fuels, mineral oils and products of their distillation;  
bituminous substances; mineral waxes**

**NOTES**

1. This Chapter does not cover:
  - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
  - (b) Medicaments of heading 30.03 or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
  - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
  - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

**SUB-HEADING NOTES**

1. For the purposes of sub-heading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of sub-heading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of sub-headings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight benzene, toluene, xylenes, naphthalene or phenols, respectively.
4. For the purposes of sub-heading 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
27.01		<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>		
		<i>- Coal, whether or not pulverised, but not agglomerated:</i>		
	2701.11 00	- - Anthracite	kg	NIL
	2701.12	- - Bituminous coal:		
	10	- - - Coking coal	kg	NIL
	90	- - - Other	kg	NIL
	2701.19 00	- - Other coal	kg	NIL
	2701.20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	NIL
27.02		<b>Lignite, whether or not agglomerated, excluding jet.</b>		
	2702.10 00	- Lignite, whether or not pulverised, but not agglomerated	kg	NIL
	2702.20 00	- Agglomerated lignite	kg	NIL
27.03	2703.00	<b>Peat (including peat litter), whether or not agglomerated.</b>		
	10	- Peat, whether or not compressed into bales, but not agglomerated	kg	NIL
	20	- Agglomerated peat	kg	NIL
27.04	2704.00	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>		
	10	- Coke and semi-coke of coal	kg	NIL
	20	- Coke and semi-coke of lignite or of peat	kg	NIL
	30	- Retort carbon	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
27.05	2705.00	00 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	NIL
27.06	2706.00	00 Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	kg	NIL
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of non-aromatic constituents.		
	2707.10	00 - Benzol (benzene)	kg	NIL
	2707.20	00 - Toluol (toluene)	kg	NIL
	2707.30	00 - Xylol (xylenes)	kg	NIL
	2707.40	- <i>Naphthalene:</i>		
		10 - - Used in the manufacture of solvents	kg	NIL
		90 - - Other	kg	NIL
	2707.50	00 - Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg	NIL
	2707.60	00 - Phenols	kg	NIL
		- <i>Other:</i>		
	2707.91	00 - - Creosote oils	kg	NIL
	2707.99	- - <i>Other:</i>		
		10 - - - Aromatic rubber processing oil	kg	NIL
		90 - - - Other	kg	NIL
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.		
	2708.10	00 - Pitch	kg	NIL
	2708.20	00 - Pitch coke	kg	NIL
27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.		
		10 - Crude petroleum oil	kg	NIL
		20 - Condensate	kg	NIL
		90 - Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
27.10		<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>		
		<i>- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:</i>		
	2710.11	<i>-- Light oils and preparations:</i>		
	11	--- Motor spirit, premium leaded	kg	22¢/dal
	12	--- Motor spirit, premium unleaded	kg	22¢/dal
	13	--- Motor spirit, regular leaded	kg	22¢/dal
	14	--- Motor spirit, regular unleaded	kg	22¢/dal
	15	--- Other motor spirit, leaded	kg	22¢/dal
	16	--- Other motor spirit, unleaded	kg	22¢/dal
	17	--- Aviation spirit	kg	22¢/dal
	18	--- Tetrapropylene	kg	NIL
	21	--- White spirit	kg	NIL
	22	--- Low aromatic solvents containing by weight less than 1% aromatic content	kg	NIL
	23	--- Other solvent spirits	kg	NIL
	24	--- Naphtha, reformat and preparations for preparing spirits	kg	NIL
	25	--- Other light oil	kg	22¢/dal
	29	--- Other	kg	NIL
	2710.19	<i>-- Other:</i>		
		<i>--- Medium oils and preparations:</i>		
	11	---- Lamp kerosene	kg	NIL
	12	---- Other kerosene, including vaporising oil	kg	NIL
	13	---- Aviation turbine fuel (jet fuel) having a flash point of not less than 23°C	kg	NIL
	14	---- Aviation turbine fuel (jet fuel) having a flash point of less than 23°C	kg	NIL
	15	---- Normal paraffin	kg	NIL
	19	---- Other medium oils and preparations	kg	NIL
		<i>--- Other:</i>		
	21	---- Topped crudes	kg	NIL
	22	---- Carbon black feedstock oil	kg	NIL
	23	---- Lubricating oil basestock	kg	44¢/dal

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
27.11	24	---- Lubricating oils for aircraft engines	kg	44¢/dal
	25	---- Other lubricating oil	kg	44¢/dal
	26	---- Lubricating greases	kg	11¢/kg
	27	---- Hydraulic brake fluid	kg	NIL
	28	---- Oil for transformer or circuit breakers	kg	NIL
	31	---- High speed diesel fuel	kg	22¢/dal
	32	---- Other diesel fuel	kg	22¢/dal
	33	---- Other fuel oils	kg	NIL
	39	---- Other	kg	NIL
		- Waste oils:		
	2710.91	00 - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	NIL
	2710.99	00 - - Other	kg	NIL
		<b>Petroleum gases and other gaseous hydrocarbons.</b>		
		- Liquefied:		
	2711.11	00 - - Natural gas	kg	NIL
	2711.12	00 - - Propane	kg	NIL
	2711.13	00 - - Butanes	kg	NIL
	2711.14	- - Ethylene, propylene, butylene and butadiene:		
		10 - - - Ethylene	kg	NIL
		90 - - - Other	kg	NIL
	2711.19	00 - - Other	kg	NIL
		- In gaseous state:		
	2711.21	00 - - Natural gas	kg	NIL
	2711.29	00 - - Other	kg	NIL
27.12		<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>		
	2712.10	00 - Petroleum jelly	kg	NIL
	2712.20	00 - Paraffin wax containing by weight less than 0.75% of oil	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
27.13	2712.90	- <i>Other</i> :		
	10	- - Paraffin wax	kg	NIL
	90	- - Other	kg	NIL
		<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>		
		- <i>Petroleum coke</i> :		
	2713.11	00 - - Not calcined	kg	NIL
	2713.12	00 - - Calcined	kg	NIL
	2713.20	00 - Petroleum bitumen	kg	NIL
	2713.90	00 - Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	NIL
27.14		<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>		
	2714.10	00 - Bituminous or oil shale and tar sands	kg	NIL
	2714.90	00 - Other	kg	NIL
27.15	2715.00	00 <b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).</b>	kg	NIL
27.16	2716.00	00 <b>Electrical energy.</b>	1000 kWh	NIL

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

1. (a) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.  
(b) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of the Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

**Inorganic chemicals; organic or inorganic compounds of precious metals,  
of rare-earth metals, of radioactive elements or of isotopes**

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents, provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

- (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
- (a) Oxides of carbon; hydrogen cyanide, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
  - (b) Halide oxides of carbon (heading 28.12);
  - (c) Carbon disulphide (heading 28.13);
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
  - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) other than calcium cyanamide whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
  - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
  - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
  - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or of the alkaline-earth metals, of heading 38.24;
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with metal), of Section XV; or
  - (h) Optical elements, for example, of the halides of the alkali or of the alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
  5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6. Heading 28.44 applies only to:
  - (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
  - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
  - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 UCi/g);
  - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms

unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.01	<b>I. - CHEMICAL ELEMENTS</b>			
	<b>Fluorine, chlorine, bromine and iodine.</b>			
	2801.10 00	- Chlorine	kg	NIL
	2801.20 00	- Iodine	kg	NIL
28.02	2801.30 00	- Fluorine; bromine	kg	NIL
	2802.00 00	<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>	kg	NIL
	2803.00	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>		
	10	- Rubber grade carbon black	kg	NIL
28.03	20	- Acetylene black	kg	NIL
	30	- Other carbon blacks	kg	NIL
	90	- Other	kg	NIL
	<b>Hydrogen, rare gases and other non-metals.</b>			
28.04	2804.10 00	- Hydrogen	m <sup>3</sup>	NIL
		- <i>Rare gases:</i>		
	2804.21 00	- - Argon	m <sup>3</sup>	NIL
	2804.29 00	- - Other	m <sup>3</sup>	NIL
28.05	2804.30 00	- Nitrogen	m <sup>3</sup>	NIL
	2804.40 00	- Oxygen	m <sup>3</sup>	NIL
	2804.50 00	- Boron; tellurium	kg	NIL
		- <i>Silicon:</i>		
28.06	2804.61 00	- - Containing by weight not less than 99.99% of silicon	kg	NIL
	2804.69 00	- - Other	kg	NIL
	2804.70 00	- Phosphorus	kg	NIL
	2804.80 00	- Arsenic	kg	NIL
28.07	2804.90 00	- Selenium	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.05		Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.  - <i>Alkali or alkaline-earth metals:</i>		
	2805.11 00	- - Sodium	kg	NIL
	2805.12 00	- - Calcium	kg	NIL
	2805.19 00	- - Other	kg	NIL
	2805.30 00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	NIL
	2805.40 00	- Mercury	kg	NIL
		II. - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.		
	2806.10 00	- Hydrogen chloride (hydrochloric acid)	kg	NIL
	2806.20 00	- Chlorosulphuric acid	kg	NIL
28.07	2807.00	Sulphuric acid; oleum.		
		10 - Sulphuric acid from copper smelter	kg	NIL
		90 - Other	kg	NIL
28.08	2808.00 00	Nitric acid; sulphonitric acids.	kg	NIL
28.09		Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.		
	2809.10 00	- Diphosphorous pentaoxide	kg	NIL
	2809.20	- <i>Phosphoric acid and polyphosphoric acids:</i>		
		10 - - Phosphoric acids	kg	NIL
		- - <i>Polyphosphoric acids:</i>		
		21 - - - Hypophosphoric acid	kg	NIL
		29 - - - Other	kg	NIL
28.10	2810.00 00	Oxide of boron; boric acids.	kg	NIL
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Other inorganic acids:</i>		
	2811.10 00	-- Hydrogen flouride (hydrofluoric acid)	kg	NIL
	2811.19	-- <i>Other:</i>		
	10	--- Arsenic acid	kg	NIL
	90	--- Other	kg	NIL
		- <i>Other inorganic oxygen compounds of non-metals:</i>		
	2811.21 00	-- Carbon dioxide	kg	NIL
	2811.22	-- <i>Silicon dioxide:</i>		
	10	--- Silica powder	kg	NIL
	90	--- Other	kg	NIL
	2811.23 00	-- Sulphur dioxide	kg	NIL
	2811.29	-- <i>Other:</i>		
	10	--- Diarsenic pentaoxide	kg	NIL
	90	--- Other	kg	NIL
		<b>III. - HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS</b>		
28.12		<b>Halides and halide oxides of non-metals.</b>		
	2812.10 00	- Chlorides and chloride oxides	kg	NIL
	2812.90 00	- Other	kg	NIL
28.13		<b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>		
	2813.10 00	- Carbon disulphide	kg	NIL
	2813.90 00	- Other	kg	NIL
		<b>IV. - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>		
28.14		<b>Ammonia, anhydrous or in aqueous solution.</b>		
	2814.10 00	- Anhydrous ammonia	kg	NIL
	2814.20 00	- Ammonia in aqueous solution	kg	NIL
28.15		<b>Sodium hydroxide (caustic soda) ; potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Sodium hydroxide (caustic soda):</i>		
	2815.11 00	- - Solid	kg	NIL
	2815.12 00	- - In aqueous solution (soda lye or liquid soda)	kg	NIL
	2815.20 00	- Potassium hydroxide (caustic potash)	kg	NIL
	2815.30 00	- Peroxides of sodium or potassium	kg	NIL
28.16		<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>		
	2816.10 00	- Hydroxide and peroxide of magnesium	kg	NIL
	2816.40 00	- Oxides, hydroxides and peroxides, of strontium or barium	kg	NIL
28.17	2817.00	<b>Zinc oxide; zinc peroxide.</b>		
	10	- Zinc oxide	kg	NIL
	20	- Zinc peroxide	kg	NIL
28.18		<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>		
	2818.10 00	- Artificial corundum, whether or not chemically defined	kg	NIL
	2818.20 00	- Aluminium oxide, other than artificial corundum	kg	NIL
	2818.30 00	- Aluminium hydroxide	kg	NIL
28.19		<b>Chromium oxides and hydroxides.</b>		
	2819.10 00	- Chromium trioxide	kg	NIL
	2819.90 00	- Other	kg	NIL
28.20		<b>Manganese oxides.</b>		
	2820.10 00	- Manganese dioxides	kg	NIL
	2820.90 00	- Other	kg	NIL
28.21		<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.22	2821.10 00	- Iron oxides and hydroxides	kg	NIL
	2821.20 00	- Earth colours	kg	NIL
	2822.00	<b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>		
	10 20	- Cobalt oxides; commercial cobalt oxides - Cobalt hydroxides	kg kg	NIL NIL
28.23	2823.00 00	<b>Titanium oxides.</b>	kg	NIL
28.24		<b>Lead oxides; red lead and orange lead.</b>		
28.25	2824.10 00	- Lead monoxide (litharge, massicot)	kg	NIL
	2824.20 00	- Red lead and orange lead	kg	NIL
	2824.90 00	- Other	kg	NIL
		<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>		
	2825.10	<i>- Hydrazine and hydroxylamine and their inorganic salts:</i>		
	10 90	- - Hydrazine - - Other	kg kg	NIL NIL
	2825.20 00	- Lithium oxide and hydroxide	kg	NIL
	2825.30 00	- Vanadium oxides and hydroxides	kg	NIL
	2825.40 00	- Nickel oxides and hydroxides	kg	NIL
	2825.50 00	- Copper oxides and hydroxides	kg	NIL
	2825.60 00	- Germanium oxides and zirconium dioxide	kg	NIL
	2825.70 00	- Molybdenum oxides and hydroxides	kg	NIL
	2825.80 00	- Antimony oxide	kg	NIL
	2825.90 00	- Other	kg	NIL
28.26		<b>V. - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>		
		<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>  <i>- Fluorides:</i>		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.27	2826.11 00	- - Of ammonium or of sodium	kg	NIL
	2826.12 00	- - Of aluminium	kg	NIL
	2826.19 00	- - Other	kg	NIL
	2826.20 00	- Fluorosilicates of sodium or of potassium	kg	NIL
	2826.30 00	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	NIL
	2826.90 00	- Other	kg	NIL
		<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>		
	2827.10 00	- Ammonium chloride	kg	NIL
	2827.20	- <i>Calcium chloride:</i>		
	10	- - Commercial grades	kg	NIL
	90	- - Other	kg	NIL
		- <i>Other chlorides:</i>		
	2827.31 00	- - Of magnesium	kg	NIL
	2827.32 00	- - Of aluminium	kg	NIL
	2827.33 00	- - Of iron	kg	NIL
	2827.34 00	- - Of cobalt	kg	NIL
	2827.35 00	- - Of nickel	kg	NIL
	2827.36 00	- - Of zinc	kg	NIL
	2827.39 00	- - Other	kg	NIL
		- <i>Chloride oxides and chloride hydroxides:</i>		
	2827.41 00	- - Of copper	kg	NIL
	2827.49 00	- - Other	kg	NIL
		- <i>Bromides and bromide oxides:</i>		
	2827.51 00	- - Bromides of sodium or of potassium	kg	NIL
	2827.59 00	- - Other	kg	NIL
	2827.60 00	- Iodides and iodide oxides	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.28		<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>		
	2828.10 00	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	NIL
	2828.90	- <i>Other:</i>		
	10	- - Sodium hypochlorite	kg	NIL
	90	- - Other	kg	NIL
28.29		<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>		
		- <i>Chlorates:</i>		
	2829.11 00	- - Of sodium	kg	NIL
	2829.19 00	- - Other	kg	NIL
	2829.90 00	- Other	kg	NIL
28.30		<b>Sulphides; polysulphides, whether or not chemically defined.</b>		
	2830.10 00	- Sodium sulphides	kg	NIL
	2830.20 00	- Zinc sulphide	kg	NIL
	2830.30 00	- Cadmium sulphide	kg	NIL
	2830.90 00	- Other	kg	NIL
28.31		<b>Dithionites and sulfoxylates.</b>		
	2831.10 00	- Of sodium	kg	NIL
	2831.90 00	- Other	kg	NIL
28.32		<b>Sulphites; thiosulphates.</b>		
	2832.10 00	- Sodium sulphites	kg	NIL
	2832.20 00	- Other sulphites	kg	NIL
	2832.30 00	- Thiosulphates	kg	NIL
28.33		<b>Sulphates; alums; peroxosulphates (persulphates).</b>		
		- <i>Sodium sulphates:</i>		
	2833.11 00	- - Disodium sulphate	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.34	2833.19 00	- - Other <i>- Other sulphates:</i>	kg	NIL
	2833.21 00	- - Of magnesium	kg	NIL
	2833.22 10	- - Of aluminium: - - - Commercial grades	kg	NIL
	90	- - - Other	kg	NIL
	2833.23 00	- - Of chromium	kg	NIL
	2833.24 00	- - Of nickel	kg	NIL
	2833.25 00	- - Of copper	kg	NIL
	2833.26 00	- - Of zinc	kg	NIL
	2833.27 00	- - Of barium	kg	NIL
	2833.29 00	- - Other	kg	NIL
	2833.30 00	- Alums	kg	NIL
	2833.40 00	- Peroxosulphates (persulphates)	kg	NIL
		<b>Nitrites; nitrates.</b>		
	2834.10 00	- Nitrites <i>- Nitrates:</i>	kg	NIL
	2834.21 00	- - Of potassium	kg	NIL
	2834.29 00	- - Other	kg	NIL
28.35		<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b>		
	2835.10 00	- Phosphinates (hypophosphites) and phosphonates (phosphites) <i>- Phosphates:</i>	kg	NIL
	2835.22 00	- - Of mono- or disodium	kg	NIL
	2835.23 00	- - Of trisodium	kg	NIL
	2835.24 00	- - Of potassium	kg	NIL
	2835.25 00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.36	2835.26 00	- - Other phosphates of calcium	kg	NIL
	2835.29 00	- - Other	kg	NIL
		- <i>Polyphosphates:</i>		
	2835.31 00	- - Sodium triphosphate (sodium tripolyphosphate)	kg	NIL
	2835.39	- - <i>Other:</i>		
	10	- - - Tetrasodium pyrophosphate	kg	NIL
	20	- - - Sodium hexametaphosphates, sodium tetraphosphates	kg	NIL
	90	- - - Other	kg	NIL
		<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>		
	2836.10 00	- Commercial ammonium carbonate and other ammonium carbonates	kg	NIL
	2836.20 00	- Disodium carbonate	kg	NIL
	2836.30 00	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	NIL
	2836.40 00	- Potassium carbonates	kg	NIL
	2836.50	- <i>Calcium carbonate:</i>		
	10	- - Food of pharmaceutical grade	kg	NIL
	90	- - Other	kg	NIL
	2836.60 00	- Barium carbonate	kg	NIL
	2836.70 00	- Lead carbonates	kg	NIL
		- <i>Other:</i>		
	2836.91 00	- - Lithium carbonates	kg	NIL
	2836.92 00	- - Strontium carbonate	kg	NIL
	2836.99 00	- - Other	kg	NIL
28.37		<b>Cyanides, cyanide oxides and complex cyanides.</b>		
		- <i>Cyanides and cyanide oxides:</i>		
	2837.11 00	- - Of sodium	kg	NIL
	2837.19 00	- - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2837.20	- Complex cyanides	kg	NIL
28.38	2838.00 00	<b>Fulminates, cyanates and thiocyanates.</b>	kg	NIL
28.39		<b>Silicates; commercial alkali metal silicates.</b>		
		- <i>Of sodium:</i>		
	2839.11 00	- - Sodium metasilicates	kg	NIL
	2839.19	- - <i>Other:</i>		
	10	- - - Sodium silicates	kg	NIL
	90	- - - Other	kg	NIL
	2839.20 00	- Of potassium	kg	NIL
	2839.90 00	- Other	kg	NIL
28.40		<b>Borates; peroxoborates (perborates).</b>		
		- <i>Disodium tetraborate (refined borax):</i>		
	2840.11 00	- - Anhydrous	kg	NIL
	2840.19 00	- - Other	kg	NIL
	2840.20 00	- Other borates	kg	NIL
	2840.30 00	- Peroxoborates (perborates)	kg	NIL
28.41		<b>Salts of oxometallic or peroxometallic acids.</b>		
	2841.10 00	- Aluminates	kg	NIL
	2841.20 00	- Chromates of zinc or of lead	kg	NIL
	2841.30 00	- Sodium dichromate	kg	NIL
	2841.50 00	- Other chromates and dichromates; peroxochromates	kg	NIL
		- <i>Manganites, manganates and permanganates:</i>		
	2841.61 00	- - Potassium permanganate	kg	NIL
	2841.69 00	- - Other	kg	NIL
	2841.70 00	- Molybdates	kg	NIL
	2841.80 00	- Tungstates (wolframates)	kg	NIL
	2841.90 00	- Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.42		<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>		
	2842.10 00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	NIL
	2842.90	- Other:		
	10	- - Sodium arsenite	kg	NIL
	20	- - Copper and/or chromium salts	kg	NIL
	90	- - Other	kg	NIL
		<b>VI. - MISCELLANEOUS</b>		
28.43		<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>		
	2843.10 00	- Colloidal precious metals	kg	NIL
		- Silver compounds:		
	2843.21 00	- - Silver nitrate	kg	NIL
	2843.29 00	- - Other	kg	NIL
	2843.30 00	- Gold compounds	kg	NIL
	2843.90	- Other compounds; amalgams:		
	10	- - Amalgams	kg	NIL
	90	- - Other	kg	NIL
28.44		<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds, mixtures and residues containing these products.</b>		
	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:		
	10	- - Natural uranium and its compounds	kg	NIL
	90	- - Other	kg	NIL
	2844.20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products:		
	10	- - Uranium and its compounds; plutonium and its compounds	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.45	2844.30	90 - - Other	kg	NIL
		- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products:		
		10 - - Uranium and its compounds; thorium and its compounds	kg	NIL
	2844.40	90 - - Other	kg	NIL
		- Radioactive elements and isotopes and compounds other than those of sub-heading 28.44.10, 28.44.20 or 28.44.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		
		- - Radioactive elements and isotopes and compounds; radioactive residues:		
		11 - - - Radium and its salts	kg	NIL
		19 - - - Other	kg	NIL
		90 - - Other	kg	NIL
	2844.50	00 - Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	NIL
		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		
28.46	2845.10	00 - Heavy water (deuterium oxide)	kg	NIL
	2845.90	00 - Other	kg	NIL
		Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium, or of mixtures of these metals.		
	2846.10	00 - Cerium compounds	kg	NIL
	2846.90	00 - Other	kg	NIL
28.47	2847.00	Hydrogen peroxide, whether or not solidified with urea.		
		10 - Liquid	kg	NIL
		90 - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.48	2848.00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	kg	NIL
28.49		Carbides, whether or not chemically defined.		
	2849.10 00	- Of calcium	kg	NIL
	2849.20 00	- Of silicon	kg	NIL
	2849.90 00	- Other	kg	NIL
28.50	2850.00 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	NIL
28.51	2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.		
	10	- Liquid and compressed air	kg	NIL
	90	- Other	kg	NIL

## Chapter 29

## Organic chemicals

## NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
  - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents, provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
  - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
  - (b) Ethyl alcohol (heading 22.07 or 22.08);
  - (c) Methane or propane (heading 27.11);
  - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
  - (e) Urea (heading 31.02 or 31.05);
  - (f) Colouring matter of vegetable or animal origin (heading 32.03); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
  - (g) Enzymes (heading 35.07);

- (h) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 36.06);
  - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
  - (k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound; and
  - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

- (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.
- These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
8. For the purposes of heading 29.37:
- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

## SUB-HEADING NOTE

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds), provided that they are not more specifically covered by any other sub-heading and that there is no residual sub-heading named "Other" in the series of sub-headings concerned.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.01		I. - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES  Acyclic hydrocarbons.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.02	2901.10 00	- Saturated  - <i>Unsaturated:</i>	kg	NIL
	2901.21 00	- - Ethylene	kg	NIL
	2901.22 00	- - Propene (propylene)	kg	NIL
	2901.23 00	- - Butene (butylene) and isomers thereof	kg	NIL
	2901.24 00	- - Buta-1, 3-diene and isoprene	kg	NIL
	2901.29	- - <i>Other:</i>		
	10	- - - Acetylene	kg	NIL
	90	- - - Other	kg	NIL
		<b>Cyclic hydrocarbons.</b>		
		- <i>Cyclanes, cyclenes and cycloterpenes:</i>		
	2902.11 00	- - Cyclohexane	kg	NIL
	2902.19 00	- - Other	kg	NIL
	2902.20 00	- Benzene	kg	NIL
	2902.30 00	- Toluene	kg	NIL
		- <i>Xylenes:</i>		
	2902.41 00	- - o-Xylenes	kg	NIL
	2902.42 00	- - m-Xylenes	kg	NIL
	2902.43 00	- - p-Xylenes	kg	NIL
	2902.44 00	- - Mixed xylene isomers	kg	NIL
	2902.50 00	- Styrene	kg	NIL
	2902.60 00	- Ethylbenzene	kg	NIL
	2902.70 00	- Cumene	kg	NIL
	2902.90	- <i>Other:</i>		
	10	- - Dodecylbenzene	kg	NIL
	20	- - Other alkylbenzene	kg	NIL
	90	- - Other	kg	NIL
29.03		<b>Halogenated derivates of hydrocarbons.</b>		
		- <i>Saturated chlorinated derivatives of acyclic hydrocarbons:</i>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2903.11	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride):		
	10	- - - Methyl chloride used in the manufacture of herbicides	kg	NIL
	90	- - - Other	kg	NIL
	2903.12	- - Dichloromethane (methylene chloride)	kg	NIL
	2903.13	- - Chloroform (trichloromethane)	kg	NIL
	2903.14	- - Carbon tetrachloride	kg	NIL
	2903.15	- - 1,2-Dichloroethane (ethylene dichloride)	kg	NIL
	2903.19	- - Other:		
	10	- - - 1,1,1-trichloroethane (methyl chloroform)	kg	NIL
	90	- - - Other	kg	NIL
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.21	- - Vinyl chloride (chloroethylene):		
	10	- - - Vinyl chloride monomer (VCM)	kg	NIL
	90	- - - Other	kg	NIL
	2903.22	- - Trichloroethylene	kg	NIL
	2903.23	- - Tetrachloroethylene (perchloroethylene)	kg	NIL
	2903.29	- - Other	kg	NIL
	2903.30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
	10	- - Iodoform	kg	NIL
	20	- - Methyl bromide	kg	NIL
	90	- - Other	kg	NIL
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
	2903.41	- - Trichlorofluoromethane	kg	NIL
	2903.42	- - Dichlorodifluoromethane	kg	NIL
	2903.43	- - Trichlorotrifluoroethanes	kg	NIL
	2903.44	- - Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	NIL
	2903.45	- - Other derivatives perhalogenated only with fluorine and chlorine:		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	10	- - - Chlorotrifluoromethane	kg	NIL
		- - - <i>Derivatives of ethane:</i>		
	21	- - - - Pentachlorofluoroethane	kg	NIL
	22	- - - - Tetrachlorodifluoroethane	kg	NIL
		- - - <i>Derivatives of propane:</i>		
	31	- - - - Heptachlorofluoropropanes	kg	NIL
	32	- - - - Hexachlorodifluoropropanes	kg	NIL
	33	- - - - Pentachlorotrifluoropropanes	kg	NIL
	34	- - - - Tetrachlorotetrafluoropropanes	kg	NIL
	35	- - - - Trichloropentafluoropropanes	kg	NIL
	36	- - - - Dichlorohexafluoropropanes	kg	NIL
	37	- - - - Chloroheptafluoropropanes	kg	NIL
	90	- - - Other	kg	NIL
	2903.46	00 - - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	NIL
	2903.47	00 - - Other perhalogenated derivatives	kg	NIL
	2903.49	- - <i>Other:</i>		
	10	- - - Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	kg	NIL
	20	- - - Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	kg	NIL
	90	- - - Other	kg	NIL
		- <i>Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:</i>		
	2903.51	00 - - 1,2,3,4,5,6-Hexachlorocyclohexane	kg	NIL
	2903.59	00 - - Other	kg	NIL
		- <i>Halogenated derivatives of aromatic hydrocarbons:</i>		
	2903.61	00 - - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	kg	NIL
	2903.62	00 - - Hexachlorobenzene and DDT (1,1, 1-trichloro-2,2-bis (p-chlorophenyl) ethane)	kg	NIL
	2903.69	00 - - Other	kg	NIL
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.05	2904.10 00	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	NIL
	2904.20 00	- Derivatives containing only nitro or only nitroso groups	kg	NIL
	2904.90 00	- Other	kg	NIL
		<b>II. - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
		<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
		- <i>Saturated monohydric alcohols:</i>		
	2905.11 00	- - Methanol (methyl alcohol)	kg	NIL
	2905.12 00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	NIL
	2905.13 00	- - Butan-1-ol (n-butyl alcohol)	kg	NIL
	2905.14 00	- - Other butanols	kg	NIL
	2905.15 00	- - Pentanol (amyl alcohol) and isomers thereof	kg	NIL
	2905.16 00	- - Octanol (octyl alcohol) and isomers thereof	kg	NIL
	2905.17 00	- - Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	NIL
	2905.19	- - <i>Other:</i>		
	10	- - - Triacontanol	kg	NIL
	90	- - - Other	kg	NIL
		- <i>Unsaturated monohydric alcohols:</i>		
	2905.22 00	- - Acyclic terpene alcohols	kg	NIL
	2905.29 00	- - Other	kg	NIL
		- <i>Diols:</i>		
	2905.31 00	- - Ethylene glycol (ethanediol)	kg	NIL
	2905.32 00	- - Propylene glycol (propane-1,2-diol)	kg	NIL
	2905.39 00	- - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.06		- Other polyhydric alcohols:		
	2905.41 00	- - 2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethylolpropane)	kg	NIL
	2905.42 00	- - Pentaerythritol	kg	NIL
	2905.43 00	- - Mannitol	kg	NIL
	2905.44 00	- - D-glucitol (sorbitol)	kg	NIL
	2905.45 00	- - Glycerol	kg	NIL
	2905.49 00	- - Other	kg	NIL
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
	2905.51 00	- - Ethchlorvynol (INN)	kg	NIL
	2905.59 00	- - Other	kg	NIL
		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Cyclanic, cyclenic or cycloterpenic:		
	2906.11 00	- - Menthol	kg	NIL
	2906.12 00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	NIL
	2906.13 00	- - Sterols and inositols	kg	NIL
	2906.14 00	- - Terpeneols	kg	NIL
	2906.19 00	- - Other	kg	NIL
		- Aromatic:		
	2906.21 00	- - Benzyl alcohol	kg	NIL
	2906.29 00	- - Other	kg	NIL
29.07		III. - PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		Phenols; phenol-alcohols.		
		- Monophenols:		
	2907.11 00	- - Phenol (hydroxybenzene) and its salts	kg	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.08	2907.12 00	- - Cresols and their salts	kg	NIL
	2907.13 00	- - Octylphenol, nonylphenol and their isomers; salts thereof	kg	NIL
	2907.14 00	- - Xylenols and their salts	kg	NIL
	2907.15 00	- - Naphthols and their salts	kg	NIL
	2907.19 00	- - Other <i>- Polyphenols; phenol-alcohols:</i>	kg	NIL
	2907.21 00	- - Resorcinol and its salts	kg	NIL
	2907.22 00	- - Hydroquinone (quinol) and its salts	kg	NIL
	2907.23 00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	NIL
	2907.29 00	- - Other	kg	NIL
		<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>		
	2908.10 00	- Derivatives containing only halogen substituents and their salts	kg	NIL
	2908.20 00	- Derivatives containing only sulpho groups, their salts and esters	kg	NIL
	2908.90 00	- Other	kg	NIL
29.09		<b>IV. - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
		<b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>  <i>- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:</i>		
	2909.11	- - Diethyl ether:		
	10	- - - Pharmaceutical grade	kg	NIL
	90	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.10	2909.19	- - <i>Other:</i>		
	10	- - - Methyl tertiary butyl ether	kg	NIL
	90	- - - Other	kg	NIL
	2909.20	00 - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	NIL
	2909.30	00 - Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  - <i>Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</i>	kg	NIL
	2909.41	00 - - 2,2'-Oxydiethanol (diethylene glycol, digol)	kg	NIL
	2909.42	00 - - Monomethyl ethers of ethylene glycol or of diethylene glycol	kg	NIL
	2909.43	00 - - Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	NIL
	2909.44	00 - - Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	NIL
	2909.49	00 - - Other	kg	NIL
	2909.50	00 - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	NIL
	2909.60	00 - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	NIL
		<b>Epoxides, epoxyalcohols, epoxyphenols, and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
	2910.10	00 - Oxirane (ethylene oxide)	kg	NIL
	2910.20	00 - Methyloxirane (propylene oxide)	kg	NIL
	2910.30	00 - 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	NIL
	2910.90	00 - Other	kg	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.11	2911.00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	NIL
		<b>V. - ALDEHYDE-FUNCTION COMPOUNDS</b>		
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		
		<i>- Acyclic aldehydes without other oxygen function:</i>		
	2912.11 00	- - Methanal (formaldehyde)	kg	NIL
	2912.12 00	- - Ethanal (acetaldehyde)	kg	NIL
	2912.13 00	- - Butanal (butyraldehyde, normal isomer)	kg	NIL
	2912.19 00	- - Other	kg	NIL
		<i>- Cyclic aldehydes without other oxygen function:</i>		
	2912.21 00	- - Benzaldehyde	kg	NIL
	2912.29 00	- - Other	kg	NIL
	2912.30 00	- Aldehyde-alcohols	kg	NIL
		<i>- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:</i>		
	2912.41 00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	NIL
	2912.42 00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	NIL
	2912.49 00	- - Other	kg	NIL
	2912.50 00	- Cyclic polymers of aldehydes	kg	NIL
	2912.60 00	- Paraformaldehyde	kg	NIL
29.13	2913.00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	kg	NIL
		<b>VI. - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.14		<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
		<i>- Acyclic ketones without other oxygen function:</i>		
	2914.11 00	- - Acetone	kg	NIL
	2914.12 00	- - Butanone (methyl ethyl ketone)	kg	NIL
	2914.13 00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	kg	NIL
	2914.19 00	- - Other	kg	NIL
		<i>- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:</i>		
	2914.21 00	- - Camphor	kg	NIL
	2914.22 00	- - Cyclohexanone and methylcyclohexanones	kg	NIL
	2914.23 00	- - Ionones and methylionones	kg	NIL
	2914.29 00	- - Other	kg	NIL
		<i>- Aromatic ketones without other oxygen function:</i>		
	2914.31 00	- - Phenylacetone (phenylpropan-2-one)	kg	NIL
	2914.39 00	- - Other	kg	NIL
	2914.40 00	- Ketone-alcohols and ketone-aldehydes	kg	NIL
	2914.50 00	- Ketone-phenols and ketones with other oxygen function	kg	NIL
		<i>- Quinones:</i>		
	2914.61 00	- - Anthraquinone	kg	NIL
	2914.69 00	- - Other	kg	NIL
	2914.70 00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	kg	NIL
		<b>VII. - CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.15		<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
		<i>- Formic acid, its salts and esters:</i>		
	2915.11 00	- - Formic acid	kg	NIL
	2915.12 00	- - Salts of formic acid	kg	NIL
	2915.13 00	- - Esters of formic acid	kg	NIL
		<i>- Acetic acid and its salts; acetic anhydride:</i>		
	2915.21 00	- - Acetic acid	kg	NIL
	2915.22 00	- - Sodium acetate	kg	NIL
	2915.23 00	- - Cobalt acetates	kg	NIL
	2915.24 00	- - Acetic anhydride	kg	NIL
	2915.29 00	- - Other	kg	NIL
		<i>- Esters of acetic acid:</i>		
	2915.31 00	- - Ethyl acetate	kg	NIL
	2915.32 00	- - Vinyl acetate	kg	NIL
	2915.33 00	- - n-Butyl acetate	kg	NIL
	2915.34 00	- - Isobutyl acetate	kg	NIL
	2915.35 00	- - 2-Ethoxyethyl acetate	kg	NIL
	2915.39 00	- - Other	kg	NIL
	2915.40 00	- Mono-, di- or trichloroacetic acids, their salts and esters	kg	NIL
	2915.50 00	- Propionic acid, its salts and esters	kg	NIL
	2915.60 00	- Butanoic acids, pentanoic acids, their salts and esters	kg	NIL
	2915.70	<i>- Palmitic acid, stearic acid, their salts and esters:</i>		
	10	- - Palmitic acid, its salts and esters	kg	NIL
	20	- - Stearic acid	kg	NIL
	30	- - Salts and esters of stearic acid	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.16	2915.90	- <i>Other:</i>		
	10	- - Acetyl chloride	kg	NIL
	20	- - Lauric acid, myristic acid, their salts and esters	kg	NIL
	90	- - Other	kg	NIL
		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- <i>Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>		
	2916.11	00 - - Acrylic acid and its salts	kg	NIL
	2916.12	00 - - Esters of acrylic acid	kg	NIL
	2916.13	00 - - Methacrylic acid and its salts	kg	NIL
	2916.14	- - <i>Esters of methacrylic acid:</i>		
	10	- - - Methyl methacrylate	kg	NIL
	90	- - - Other	kg	NIL
	2916.15	00 - - Oleic, linoleic or linolenic acids, their salts and esters	kg	NIL
	2916.19	00 - - Other	kg	NIL
	2916.20	00 - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	NIL
		- <i>Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>		
	2916.31	00 - - Benzoic acid, its salts and esters	kg	NIL
	2916.32	00 - - Benzoyl peroxide and benzoyl chloride	kg	NIL
	2916.34	00 - - Phenylacetic acid and its salts	kg	NIL
	2916.35	00 - - Esters of phenylacetic acid	kg	NIL
	2916.39	- - <i>Other:</i>		
	10	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	kg	NIL
	90	- - - Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.17		<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>  <i>- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>		
	2917.11 00	- - Oxalic acid, its salts and esters	kg	NIL
	2917.12	- - <i>Adipic acid, its salts and esters:</i>		
	10	- - - Dioctyl adipate (DOA)	kg	NIL
	90	- - - Other	kg	NIL
	2917.13 00	- - Azelaic acid, sebacic acid, their salts and esters	kg	NIL
	2917.14 00	- - Maleic anhydride	kg	NIL
	2917.19 00	- - Other	kg	NIL
	2917.20 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives  <i>- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>	kg	NIL
	2917.31 00	- - Dibutyl orthophthalates	kg	NIL
	2917.32 00	- - Dioctyl orthophthalates	kg	NIL
	2917.33 00	- - Dinonyl or didecyl orthophthalates	kg	NIL
	2917.34 00	- - Other esters of orthophthalic acid	kg	NIL
	2917.35 00	- - Phthalic anhydride	kg	NIL
	2917.36 00	- - Terephthalic acid and its salts	kg	NIL
	2917.37 00	- - Dimethyl terephthalate	kg	NIL
	2917.39	- - <i>Other:</i>		
	10	- - - Trioctyltrimellitate (TOTM)	kg	NIL
	20	- - - Other phthalic plasticizers and esters of phthalic anhydride	kg	NIL
	90	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.18		<p><b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b></p> <p><i>- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i></p>		
	2918.11 00	- - Lactic acid, its salts and esters	kg	NIL
	2918.12 00	- - Tartaric acid	kg	NIL
	2918.13 00	- - Salts and esters of tartaric acid	kg	NIL
	2918.14 00	- - Citric acid	kg	NIL
	2918.15	- - <i>Salts and esters of citric acid:</i>		
	10	- - - Calcium citrate	kg	NIL
	90	- - - Other	kg	NIL
	2918.16 00	- - Gluconic acid, its salts and esters	kg	NIL
	2918.19 00	- - Other	kg	NIL
		<i>- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>		
	2918.21 00	- - Salicylic acid and its salts	kg	NIL
	2918.22 00	- - O-Acetylsalicylic acid, its salts and esters	kg	NIL
	2918.23 00	- - Other esters of salicylic acid and their salts	kg	NIL
	2918.29	- - <i>Other:</i>		
	10	- - - Alkyl sulphonic ester of phenol	kg	NIL
	90	- - - Other	kg	NIL
	2918.30 00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	NIL
	2918.90 00	- Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<b>VIII. - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
29.19	2919.00 00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	NIL
29.20		<b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
	2920.10 00	- Thiophosoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	NIL
	2920.90	- Other:		
	10	- - Dimethyl Sulphate (DMS)	kg	NIL
	90	- - Other	kg	NIL
		<b>IX. - NITROGEN-FUNCTION COMPOUNDS</b>		
29.21		<b>Amine-function compounds.</b>		
		<i>- Acyclic monoamines and their derivatives; salts thereof:</i>		
	2921.11 00	- - Methylamine, di- or trimethylamine and their salts	kg	NIL
	2921.12 00	- - Diethylamine and its salts	kg	NIL
	2921.19 00	- - Other	kg	NIL
		<i>- Acyclic polyamines and their derivatives; salts thereof:</i>		
	2921.21 00	- - Ethylenediamine and its salts	kg	NIL
	2921.22 00	- - Hexamethylenediamine and its salts	kg	NIL
	2921.29 00	- - Other	kg	NIL
	2921.30 00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Aromatic monoamines and their derivatives; salts thereof;</i>		
	2921.41 00	- - Aniline and its salts	kg	NIL
	2921.42 00	- - Aniline derivatives and their salts	kg	NIL
	2921.43 00	- - Toluidines and their derivatives; salts thereof	kg	NIL
	2921.44 00	- - Diphenylamine and its derivatives; salts thereof	kg	NIL
	2921.45 00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	NIL
	2921.46 00	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof.	kg	NIL
	2921.49 00	- - Other	kg	NIL
		- <i>Aromatic polyamines and their derivatives; salts thereof;</i>		
	2921.51 00	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	NIL
	2921.59 00	- - Other	kg	NIL
29.22		<b>Oxygen-function amino-compounds.</b>		
		- <i>Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof;</i>		
	2922.11 00	- - Monoethanolamine and its salts	kg	NIL
	2922.12 00	- - Diethanolamine and its salts	kg	NIL
	2922.13 00	- - Triethanolamine and its salts	kg	NIL
	2922.14 00	- - Dextropropoxyphene (INN) and its salts	kg	NIL
	2922.19 10	- - Other: - - - Ethambutol and its salts, esters and other derivatives suitable for the production of antituberculosis preparations	kg	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	20	- - - D-2-Amino-Normal-Butyl-Alcohol	kg	NIL
	90	- - - Other	kg	NIL
		- <i>Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :</i>		
	2922.21 00	- - Aminohydroxynaphthalenesulphonic acids and their salts	kg	NIL
	2922.22 00	- - Anisidines, dianisidines, phenetidines, and their salts	kg	NIL
	2922.29 00	- - Other	kg	NIL
		- <i>Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:</i>		
	2922.31 00	- - Amfepramone (INN), methadone (INN) and normrthadone (INN); salts thereof	kg	NIL
	2922.39 00	- - Other	kg	NIL
		- <i>Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:</i>		
	2922.41 00	- - Lysine and its esters; salts thereof	kg	NIL
	2922.42	- - <i>Glutamic acid and its salts:</i>		
	10	- - - Glutamic acid	kg	NIL
	20	- - - Monosodium glutamate	kg	NIL
	90	- - - Other salts	kg	NIL
	2922.43 00	- - Anthranilic acid and its salts	kg	NIL
	2922.44 00	- - Tilidine (INN) and its salts	kg	NIL
	2922.49	- - <i>Other:</i>		
	10	- - - Mefenamic acid and its salts	kg	NIL
	90	- - - Other	kg	NIL
	2922.50	- <i>Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:</i>		
	10	- - p-Aminosalicylic acid and its salts, ester and other derivatives	kg	NIL
	90	- - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.23		<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>		
	2923.10 00	- Choline and its salts	kg	NIL
	2923.20	- <i>Lecithins and other phosphoaminolipids:</i>		
	10	-- Lecithins, whether or not chemically defined	kg	NIL
	90	-- Other	kg	NIL
	2923.90 00	- Other	kg	NIL
29.24		<b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>		
		- <i>Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:</i>		
	2924.11 00	-- Meprobamate (INN)	kg	NIL
	2924.19	-- <i>Other:</i>		
	10	--- Monocrotophos	kg	NIL
	90	--- Other	kg	NIL
		- <i>Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:</i>		
	2924.21	-- <i>Ureines and their derivatives; salts thereof:</i>		
	10	--- 4-Ethoxyphenylurea (dulcin)	kg	NIL
	20	--- Diuron and monuron	kg	NIL
	90	--- Other	kg	NIL
	2924.23 00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	NIL
	2924.24 00	-- Ethinamate (INN)	kg	NIL
	2924.29	-- <i>Other:</i>		
	10	--- Aspartame	kg	NIL
	20	--- Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	kg	NIL
	90	--- Other	kg	NIL
29.25		<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</b>		
		- <i>Imides and their derivatives; salts thereof:</i>		
	2925.11 00	-- Saccharin and its salts	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.26	2925.12	00 - - Glutethimide (INN)	kg	NIL
	2925.19	00 - - Other	kg	NIL
	2925.20	- <i>Imines and their derivatives; salts thereof:</i>		
		10 - - Metformin, phenformin and cimetidine; its salts and derivatives	kg	NIL
		20 - - Ethylene imine, propylene imine	kg	NIL
		90 - - Other	kg	NIL
		<b>Nitrile-function compounds.</b>		
	2926.10	00 - Acrylonitrile	kg	NIL
	2926.20	00 - 1-Cyanoguanidine (dicyandiamide)	kg	NIL
	2926.30	00 - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	kg	NIL
29.27	2926.90	00 - Other	kg	NIL
	2927.00	<b>Diazo-, azo- or azoxy-compounds.</b>		
		10 - Azodicarbonamide	kg	NIL
29.28		90 - Other	kg	NIL
	2928.00	<b>Organic derivatives of hydrazine or of hydroxylamine.</b>		
		10 - Linuron	kg	NIL
29.29		90 - Other	kg	NIL
		<b>Compounds with other nitrogen function.</b>		
	2929.10	00 - Isocyanates	kg	NIL
	2929.90	- <i>Other:</i>		
		10 - - Sodium Cyclamate	kg	NIL
		20 - - Other Cyclamate	kg	NIL
		90 - - Other	kg	NIL
29.30		<b>X. - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>		
		<b>Organo-sulphur compounds.</b>		
	2930.10	00 - Dithiocarbonates (xanthates)	kg	NIL
	2930.20	00 - Thiocarbamates and dithiocarbamates	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.31	2930.30 00	- Thiuram mono-, di-, or tetrasulphides	kg	NIL
	2930.40 00	- Methionine	kg	NIL
	2930.90 00	- Other	kg	NIL
	2931.00	Other organo-inorganic compounds.		
	10	- Tetraethyl lead	kg	NIL
	20	- N-(Phosphonomethyl)glycine and salts thereof	kg	NIL
	30	- Ethephone	kg	NIL
	90	- Other	kg	NIL
		Heterocyclic compounds with oxygen hetero-atom(s) only.		
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
29.32	2932.11 00	-- Tetrahydrofuran	kg	NIL
	2932.12 00	-- 2-Furaldehyde (furfuraldehyde)	kg	NIL
	2932.13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	NIL
	2932.19 00	-- Other	kg	NIL
		- Lactones:		
	2932.21 00	-- Coumarin, methylcoumarins and ethylcoumarins	kg	NIL
	2932.29 00	-- Other lactones	kg	NIL
		- Other:		
	2932.91 00	-- Isosafrole	kg	NIL
	2932.92 00	-- 1-[1,3-Benzodioxol-5-yl]propan-2-one	kg	NIL
	2932.93 00	-- Piperonal	kg	NIL
	2932.94 00	-- Safrole	kg	NIL
	2932.95 00	-- Tetrahydrocannabinols (all isomers)	kg	NIL
	2932.99	-- Other:		
	10	--- Carbofuran	kg	NIL
	90	--- Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.33		<b>Heterocyclic compounds with nitrogen hetero-atom only.</b>		
		<i>- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:</i>		
	2933.11	<i>-- Phenazone (antipyrin) and its derivatives:</i>		
	10	<i>--- Dipyrone (antalgin)</i>	kg	NIL
	90	<i>--- Other</i>	kg	NIL
	2933.19	<i>-- Other</i>	kg	NIL
		<i>- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:</i>		
	2933.21	<i>-- Hydantoin and its derivatives</i>	kg	NIL
	2933.29	<i>-- Other:</i>		
	10	<i>--- Cimetidine</i>	kg	NIL
	90	<i>--- Other</i>	kg	NIL
		<i>- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:</i>		
	2933.31	<i>-- Pyridine and its salts</i>	kg	NIL
	2933.32	<i>-- Piperidine and its salts</i>	kg	NIL
	2933.33	<i>-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof</i>	kg	NIL
	2933.39	<i>-- Other:</i>		
	10	<i>--- Chlorpheniramine and isoniazid</i>	kg	NIL
	20	<i>--- Isonicotinic acid hydrazide, and its salts, esters and derivatives of pharmaceutical grade</i>	kg	NIL
	90	<i>--- Other</i>	kg	NIL
		<i>- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2933.41 00	- - Levorphanol (INN) and its salts	kg	NIL
	2933.49 00	- - Other  - Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	kg	NIL
	2933.52 00	- - Malonylurea (barbituric acid) and its salts	kg	NIL
	2933.53 00	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	kg	NIL
	2933.54 00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	kg	NIL
	2933.55 00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	NIL
	2933.59 10	- - Other: - - - Diazinon	kg	NIL
	2933.59 90	- - - Other  - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	kg	NIL
	2933.61 00	- - Melamine	kg	NIL
	2933.69 00	- - Other  - Lactams:	kg	NIL
	2933.71 00	- - 6-Hexanelactam (epsilon-caprolactam)	kg	NIL
	2933.72 00	- - Clobazam (INN) and methypylon (INN)	kg	NIL
	2933.79 00	- - Other lactams  - Other:	kg	NIL
	2933.91 00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN),	kg	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.34		lorazepam (INN), loemetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof		
	2933.99	- - Other:		
	10	- - - Mebendazole and parbendazole	kg	NIL
	90	- - - Other	kg	NIL
		<b>Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds.</b>		
	2934.10	00 - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	NIL
	2934.20	00 - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	NIL
	2934.30	00 - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	NIL
	2934.91	00 - Other: - - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg	NIL
	2934.99	- - Other:		
	10	- - - Nucleic acid and its salts	kg	NIL
	20	- - - Sultones; sultams; diltiazem	kg	NIL
	30	- - - 6-Amino Penicillanic Acid	kg	NIL
	90	- - - Other	kg	NIL
29.35	2935.00	00 <b>Sulphonamides.</b>	kg	NIL
		<b>XI. - PROVITAMINS, VITAMINS AND HORMONES</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.36		<b>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</b>		
	2936.10 00	- Provitamins, unmixed <i>- Vitamins and their derivatives, unmixed:</i>	kg	NIL
	2936.21 00	- - Vitamins A and their derivatives	kg	NIL
	2936.22 00	- - Vitamin B <sub>1</sub> and its derivatives	kg	NIL
	2936.23 00	- - Vitamin B <sub>2</sub> and its derivatives	kg	NIL
	2936.24 00	- - D- or DL-Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	kg	NIL
	2936.25 00	- - Vitamin B <sub>6</sub> and its derivatives	kg	NIL
	2936.26 00	- - Vitamin B <sub>12</sub> and its derivatives	kg	NIL
	2936.27 00	- - Vitamin C and its derivatives	kg	NIL
	2936.28 00	- - Vitamin E and its derivatives	kg	NIL
	2936.29 00	- - Other vitamins and their derivatives	kg	NIL
	2936.90 00	- Other, including natural concentrates	kg	NIL
29.37		<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b> <i>- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:</i>		
	2937.11 00	- - Somatotropin, its derivatives and structural analogues	kg	NIL
	2937.12 00	- - Insulin and its salts	kg	NIL
	2937.19 00	- - Other <i>- Steroidal hormones, their derivatives and structural analogues:</i>	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.38	2937.21 00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	NIL
	2937.22 00	- - Halogenated derivatives of corticosteroidal hormones	kg	NIL
	2937.23 00	- - Oestrogens and progestogens	kg	NIL
	2937.29 00	- - Other <i>- Catecholamine hormones, their derivatives and structural analogues:</i>	kg	NIL
	2937.31 00	- - Epinephrine	kg	NIL
	2937.39 00	- - Other	kg	NIL
	2937.40 00	- Amino-acid derivatives	kg	NIL
	2937.50 00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	NIL
	2937.90 00	- Other	kg	NIL
		<b>XII. - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>		
29.39		<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>		
	2938.10 00	- Rutoside (rutin) and its derivatives	kg	NIL
	2938.90 00	- Other	kg	NIL
		<b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b> <i>- Alkaloids of opium and their derivatives; salts thereof:</i>		
	2939.11 00	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone, (INN), hydromorphone (INN), morphine,	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof		
	2939.19 00	- - Other  - <i>Alkaloids of cinchona and their derivatives; salts thereof:</i>	kg	NIL
	2939.21 00	- - Quinine and its salts	kg	NIL
	2939.29 00	- - Other	kg	NIL
	2939.30 00	- Caffeine and its salts  - <i>Ephedrine and its salts:</i>	kg	NIL
	2939.41 00	- - Ephedrine and its salts	kg	NIL
	2939.42 00	- - Pseudophedrine (INN) and its salts	kg	NIL
	2939.43 00	- - Cathine (INN) and its salts	kg	NIL
	2939.49 00	- - Other  - <i>Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof:</i>	kg	NIL
	2939.51 00	- - Fenetylline (INN) and its salts	kg	NIL
	2939.59 00	- - Other  - <i>Alkaloids of rye ergot and their derivatives; salts thereof:</i>	kg	NIL
	2939.61 00	- - Ergometrine (INN) and its salts	kg	NIL
	2939.62 00	- - Ergotamine (INN) and its salts	kg	NIL
	2939.63 00	- - Lysergic acid and its salts	kg	NIL
	2939.69 00	- - Other  - <i>Other:</i>	kg	NIL
	2939.91	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:		
	10	- - - Cocaine and its derivatives	kg	NIL
	90	- - - Other	kg	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2939.99	- - <i>Other:</i>		
	10	- - - Nicotine sulphate	kg	NIL
	90	- - - Other	kg	NIL
		<b>XIII. - OTHER ORGANIC COMPOUNDS</b>		
29.40	2940.00	00 Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	kg	NIL
29.41		Antibiotics.		
	2941.10	- <i>Penicillins and their derivatives with a penicillanic acid structure; salts thereof:</i>		
		- - <i>Amoxicillins and its salts:</i>		
	11	- - - Non-sterile	kg	NIL
	19	- - - Other	kg	NIL
		- - Ampicillin and its salts	kg	NIL
	90	- - Other	kg	NIL
	2941.20	00 - Streptomycins and their derivatives; salts thereof	kg	NIL
	2941.30	00 - Tetracyclines and their derivatives; salts thereof	kg	NIL
	2941.40	00 - Chloramphenicol and its derivatives; salts thereof	kg	NIL
	2941.50	00 - Erythromycin and its derivatives; salts thereof	kg	NIL
	2941.90	00 - Other	kg	NIL
29.42	2942.00	00 Other organic compounds.	kg	NIL



**Chapter 30****Pharmaceutical products****NOTES**

1. This Chapter does not cover:
  - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
  - (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
  - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
  - (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (e) Soap or other products of heading 34.01 containing added medicaments;
  - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
  - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 30.03 and 30.04 and of Note 4(d) to this Chapter, the following are to be treated:
  - (a) As unmixed products:
    - (1) Unmixed products dissolved in water;
    - (2) All goods of Chapter 28 or 29; and
    - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
  - (b) As products which have been mixed:
    - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
    - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following which are to be classified in that heading and in no other heading of the Nomenclature:
  - (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
  - (b) Sterile laminaria and sterile laminaria tents;
  - (c) Sterile absorbable surgical or dental haemostatics;
  - (d) Opacifying preparations for x-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put

up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.		
	3001.10 00	- Glands and other organs, dried, whether or not powdered	kg	NIL
	3001.20 00	- Extracts of glands or other organs or of their secretions	kg	NIL
	3001.90 00	- Other	kg	NIL
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.		
	3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:		
	10	- - Plasma protein solution	kg	NIL
	20	- - Antisera and modified immunological products whether or not obtained by means of biotechnological processes	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
30.03	90	- - Other	kg	NIL
	3002.20	- Vaccines for human medicine:		
	10	- - Tetanus toxoid	kg	NIL
	20	- - Pertusis, measles, meningitis A/C, and polio vaccine	kg	NIL
	90	- - Other	kg	NIL
	3002.30	00 - Vaccines for veterinary medicine	kg	NIL
	3002.90	00 - Other	kg	NIL
		<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</b>		
	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
	10	- - Containing amoxicillin (INN) or its salts	kg	NIL
	20	- - Containing ampicillin (INN) or its salts	kg	NIL
	90	- - Other	kg	NIL
	3003.20	00 - Containing other antibiotics	kg	NIL
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
	3003.31	00 - - Containing insulin	kg	NIL
	3003.39	00 - - Other	kg	NIL
	3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:		
	10	- - Antimalarial	kg	NIL
	90	- - Other	kg	NIL
	3003.90	- Other:		
	10	- - Containing vitamins	kg	NIL
	20	- - Containing analgesics or antipyretics, whether or not containing antihistamines	kg	NIL
	30	- - Other preparations for the treatment of coughs and colds, whether or not containing antihistamines	kg	NIL
	40	- - Antimalarial	kg	NIL
	90	- - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale.		
	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
		- - Containing penicillins or derivatives thereof:		
	11	- - - Containing penicillin G or its salts (excluding penicillin G benzathin)	kg	NIL
	12	- - - Containing phenoxymethyl penicillin or its salts	kg	NIL
	13	- - - Containing ampicillin or its salts, for taking orally	kg	NIL
	14	- - - Containing amoxycillin or its salts, for taking orally	kg	NIL
	19	- - - Other	kg	NIL
		- - Containing streptomycins or their derivatives:		
	21	- - - Ointment	kg	NIL
	29	- - - Other	kg	NIL
	3004.20	- Containing other antibiotics:		
		- - Containing tetracyclins or derivatives thereof:		
	11	- - - For taking orally	kg	NIL
	12	- - - Ointment	kg	NIL
	19	- - - Other	kg	NIL
		- - Containing chloramphenicols or derivatives thereof:		
	21	- - - For taking orally	kg	NIL
	22	- - - Ointment	kg	NIL
	29	- - - Other	kg	NIL
		- - Containing erythromycin or derivatives thereof:		
	31	- - - For taking orally	kg	NIL
	32	- - - Ointment	kg	NIL
	39	- - - Other	kg	NIL
		- - Containing gentamycines, lincomycins or derivatives thereof:		
	41	- - - Containing gentamycines or derivatives thereof, for injection	kg	NIL
	42	- - - Containing lincomycins or derivatives thereof, for taking orally	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	43	--- Ointments	kg	NIL
	49	--- Other	kg	NIL
		-- <i>Containing sulfamethoxazols and derivatives thereof:</i>		
	51	--- For taking orally	kg	NIL
	52	--- Ointments	kg	NIL
	59	--- Other	kg	NIL
	60	-- Containing isoniazide, pyrazinamide or derivatives thereof, for taking orally	kg	NIL
	90	-- Other	kg	NIL
		- <i>Containing hormones or other products of heading 29.37 but not containing antibiotics:</i>		
	3004.31	00 -- Containing insulin	kg	NIL
	3004.32	-- <i>Containing corticosteroid hormones, their derivatives and structural analogues:</i>		
	10	--- Containing hydrocortisone sodium succinate	kg	NIL
	20	--- Containing dexamethasone or its derivatives	kg	NIL
	30	--- Containing fluocinolone acetonide	kg	NIL
	90	--- Other	kg	NIL
	3004.39	-- <i>Other:</i>		
	10	--- Containing adrenaline	kg	NIL
	90	--- Other	kg	NIL
	3004.40	- <i>Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:</i>		
	10	-- Containing morphine or its derivatives, for injection	kg	NIL
	20	-- Containing quinine hydrochloride or dihydrochloride, for injection	kg	NIL
	30	-- Containing quinine sulphate or bisulphate, for taking orally	kg	NIL
	40	-- Containing quinine or its salts and anti-malaria substances, other than goods of sub-headings 3004.10 to 30	kg	NIL
	50	-- Containing papaverine or berberine	kg	NIL
	60	-- Containing theophylline	kg	NIL
	70	-- Containing atropin sulphate	kg	NIL
	90	-- Other	kg	NIL
	3004.50	- <i>Other medicaments containing vitamins or other products of heading 29.36:</i>		
	10	-- Syrups and drops of vitamins, of a kind suitable for children	kg	NIL
	20	-- Containing vitamins A, other than goods of sub-heading 3004.50.10 and 3004.50.79	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	30	- - Containing vitamins B1 or B2 or B6 or B12, other than goods of sub-headings 3004.50.10, 3004.50.71 and 3004.50.79	kg	NIL
	40	- - Containing vitamins C, other than goods of sub-headings 3004.50.10 and 3004.50.79	kg	NIL
	50	- - Containing vitamins PP, other than goods of sub-headings 3004.50.10 and 3004.50.79	kg	NIL
	60	- - Containing other vitamins, other than goods of sub-headings 3004.50.10 and 3004.50.79	kg	NIL
		- - <i>Containing other complex vitamins:</i>		
	71	- - - Containing B complex vitamins	kg	NIL
	79	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	3004.90	- <i>Other:</i>		
	10	- - Specialised medicines for cancer, AIDS or other intractable diseases	kg	NIL
		- - <i>Infusion fluids; nutritional or electrolytic solutions for intravenous administration:</i>		
	21	- - - Sodium chloride solution	kg	NIL
	22	- - - 5% glucose solution	kg	NIL
	23	- - - 30% glucose solution	kg	NIL
	29	- - - Other	kg	NIL
	30	- - Antiseptics	kg	NIL
		- - <i>Anaesthetics:</i>		
	41	- - - Containing procaine hydrochloride	kg	NIL
	49	- - - Other	kg	NIL
		- - <i>Analgesics, antipyretics and other medicaments for the treatment of coughs or colds whether or not containing antihistamines:</i>		
	51	- - - Containing acetylsalicylic acid, paracetamol or dipyron (INN)	kg	NIL
	52	- - - Containing chlorpheniramine maleate	kg	NIL
	53	- - - Containing diclofenac	kg	NIL
	54	- - - Analgesic balm oil, solid or liquid	kg	NIL
	59	- - - Other	kg	NIL
		- - <i>Antimalarials:</i>		
	61	- - - Containing artemisinin, artesunate or chloroquine (INN)	kg	NIL
	62	- - - Containing primaquine	kg	NIL
	69	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
30.05		-- <i>Anthelmintic:</i>		
		71 --- Containing piperazine or mebendazole (INN)	kg	NIL
		72 --- Containing dichlorophen (INN)	kg	NIL
		79 --- Other	kg	NIL
		80 -- Transdermal therapeutic systems (TTS) patches for cancer or heart diseases	kg	NIL
		-- <i>Other:</i>		
		91 --- Containing sulpiride (INN), cimetidine (INN), ranitidine (INN), aluminium hydroxide or magnesium hydroxide or oresol	kg	NIL
		92 --- Containing piroxicam (INN) or ibuprofen (INN)	kg	NIL
		93 --- Containing phenobarbital, diazepam, chlorpromazine	kg	NIL
		94 --- Containing salbutamol (INN)	kg	NIL
		95 --- Closed sterile water for inhalation, pharmaceutical grade	kg	NIL
		96 --- Containing o-methoxyphenyl glyceryl ether (Guaifenesin)	kg	NIL
		97 --- Nose-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	kg	NIL
		98 --- Sorbitol	kg	NIL
		99 --- Other	kg	NIL
		<b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</b>		
	3005.10	- <i>Adhesive dressings and other articles having an adhesive layer:</i>		
	10	-- Covered or impregnated with pharmaceutical substances	kg	NIL
	90	-- Other	kg	NIL
	3005.90	- <i>Other:</i>		
	10	-- Bandages	kg	NIL
	20	-- Gauze	kg	NIL
	30	-- Gamgee	kg	NIL
	90	-- Other	kg	NIL
30.06		<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3006.10 00	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	kg	NIL
	3006.20 00	- Blood-grouping reagents	kg	NIL
	3006.30	- <i>Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:</i>		
	10	- - Barium sulfate (for taking orally)	kg	NIL
	20	- - Reagents of microbial origin for veterinary biological diagnosis	kg	NIL
	30	- - Other microbial diagnostic reagents	kg	NIL
	90	- - Other	kg	NIL
	3006.40	- <i>Dental cements and other dental fillings; bone reconstruction cements:</i>		
	10	- - Dental cements and other dental fillings	kg	NIL
	20	- - Bone reconstruction cements	kg	NIL
	3006.50 00	- First-aid boxes and kits	kg	NIL
	3006.60 00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	kg	NIL
	3006.70 00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	NIL
	3006.80 00	- Waste pharmaceuticals	kg	NIL



## Chapter 31

### Fertilisers

#### NOTES

1. This Chapter does not cover:
  - (a) Animal blood of heading 05.11;
  - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(A), 3(A), 4(A), or 5 below); or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
  - (A) Goods which answer to one or other of the descriptions given below:
    - (i) Sodium nitrate, whether or not pure;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) Ammonium sulphate, whether or not pure;
    - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
    - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
    - (vii) Calcium cyanamide, whether or not pure or treated with oil;
    - (viii) Urea, whether or not pure.
  - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
  - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (D) Liquid fertilisers consisting of the goods of sub-paragraphs A(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

- (A) Goods which answer to one or other of the descriptions given below:
- (i) Basic slag;
  - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
  - (iii) Superphosphates (single, double or triple);
  - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
  - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 above;
  - (iii) Potassium sulphate, whether or not pure;
  - (iv) Magnesium potassium sulphate, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorous or potassium.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
31.01	3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
31.02	11	- <i>Of solely vegetable origin:</i> - - Supplement fertilizers in liquid form, not chemically treated	kg	NIL
	19	- - Other	kg	NIL
	91	- <i>Other:</i> - - Supplement fertilizers in liquid form, not chemically treated	kg	NIL
	99	- - Other	kg	NIL
		<b>Mineral or chemical fertilisers, nitrogenous.</b>		
	3102.10	00 - Urea, whether or not in aqueous solution	kg	NIL
		- <i>Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:</i>		
	3102.21	00 - - Ammonium sulphate	kg	NIL
	3102.29	00 - - Other	kg	NIL
	3102.30	00 - Ammonium nitrate, whether or not in aqueous solution	kg	NIL
	3102.40	00 - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	NIL
	3102.50	00 - Sodium nitrate	kg	NIL
	3102.60	00 - Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	NIL
	3102.70	00 - Calcium cyanamide	kg	NIL
	3102.80	00 - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	NIL
	3102.90	00 - Other, including mixtures not specified in the foregoing sub-headings	kg	NIL
31.03		<b>Mineral or chemical fertilisers, phosphatic.</b>		
	3103.10	00 - Superphosphates	kg	NIL
	3103.20	00 - Basic slag	kg	NIL
	3103.90	- <i>Other:</i>		
	10	- - Calcined phosphatic fertiliser	kg	NIL
	90	- - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
31.04		<b>Mineral or chemical fertilisers, potassic.</b>		
	3104.10 00	- Carnallite, sylvite and other crude natural potassium salts	kg	NIL
	3104.20 00	- Potassium chloride	kg	NIL
	3104.30 00	- Potassium sulphate	kg	NIL
	3104.90 00	- Other	kg	NIL
31.05		<b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b>		
	3105.10 00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg	NIL
	3105.20 00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	NIL
	3105.30 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	NIL
	3105.40 00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	NIL
		<i>- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:</i>		
	3105.51 00	- - Containing nitrates and phosphates	kg	NIL
	3105.59 00	- - Other	kg	NIL
	3105.60 00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	NIL
	3105.90 00	- Other	kg	NIL

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**Chapter 32**

**Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty, and other mastics; inks**

**NOTES**

1. This Chapter does not cover:
  - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
  - (b) Tannates and other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
  - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
  - (a) Metallic powder (including powder or precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		
	3201.10 00	- Quebracho extract	kg	NIL
	3201.20 00	- Wattle extract	kg	NIL
	3201.90	- Other:		
	10	- - Gambier	kg	NIL
	90	- - Other	kg	NIL
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		
	3202.10 00	- Synthetic organic tanning substances	kg	NIL
	3202.90 00	- Other	kg	NIL
32.03	3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.		
	10	- Suitable for use in food or drink	kg	NIL
	20	- Not suitable for use in food or drink	kg	NIL
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.		
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
	3204.11	- - Disperse dyes and preparations based thereon:		
	10	- - - Crude	kg	NIL
	90	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3204.12 00	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	NIL
	3204.13 00	- - Basic dyes and preparations based thereon	kg	NIL
	3204.14 00	- - Direct dyes and preparations based thereon	kg	NIL
	3204.15 00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	NIL
	3204.16 00	- - Reactive dyes and preparations based thereon	kg	NIL
	3204.17	- - <i>Pigments and preparations based thereon:</i>		
	10	- - - Pasty pigment preparation in aqueous medium	kg	NIL
	20	- - - Synthetic organic pigment in powder form	kg	NIL
	90	- - - Other	kg	NIL
	3204.19 00	- - Other, including mixtures of colouring matter of two or more of the sub-headings 32.04.11 to 32.04.19	kg	NIL
	3204.20 00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	NIL
	3204.90 00	- Other	kg	NIL
32.05	3205.00 00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	NIL
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.		
		- <i>Pigments and preparations based on titanium dioxide:</i>		
	3206.11	- - <i>Containing 80% or more by weight of titanium dioxide calculated on the dry matter:</i>		
	10	- - - Pigment	kg	NIL
	20	- - - Preparations of inorganic pigments	kg	NIL
	90	- - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
32.07	3206.19	-- Other:		
	10	--- Pigment	kg	NIL
	20	--- Preparations of inorganic pigments	kg	NIL
	90	--- Other	kg	NIL
	3206.20	- <i>Pigments and preparations based on chromium compounds:</i>		
	10	-- Chrome yellow, chrome green, molybdate orange, or red base on chromium compounds; preparations of inorganic pigments	kg	NIL
	90	-- Other	kg	NIL
	3206.30	- <i>Pigments and preparations based on cadmium compounds:</i>		
	10	-- Preparations of inorganic pigments	kg	NIL
	90	-- Other	kg	NIL
		- <i>Other colouring matter and other preparations:</i>		
	3206.41	-- <i>Ultramarine and preparations based thereon:</i>		
	10	--- Preparations of inorganic pigments	kg	NIL
	90	--- Other	kg	NIL
	3206.42	-- <i>Lithopone and other pigments and preparations based on zinc sulphide:</i>		
	10	--- Preparations of inorganic pigments	kg	NIL
	90	--- Other	kg	NIL
	3206.43	-- <i>Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides):</i>		
	10	--- Preparations of inorganic pigments	kg	NIL
	90	--- Other	kg	NIL
	3206.49	-- Other:		
	10	--- Preparations of inorganic pigments	kg	NIL
	90	--- Other	kg	NIL
	3206.50	- <i>Inorganic products of a kind used as luminophores:</i>		
	10	-- Preparations of inorganic pigments	kg	NIL
	90	-- Other	kg	NIL
		<b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</b>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
32.08	3207.10 00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	NIL
	3207.20	- <i>Vitrifiable enamels and glazes, engobes (slips) and similar preparations:</i>		
	10	- - Enamel frits	kg	NIL
	90	- - Other	kg	NIL
	3207.30 00	- Liquid lustres and similar preparations	kg	NIL
	3207.40 00	- Glass frit and other glass, in the form of powder, granules or flakes	kg	NIL
		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>		
	3208.10	- <i>Based on polyesters:</i>		
		- - <i>Varnishes (including lacquers), exceeding 100°C heat-resistance:</i>		
	11	- - - For dental use	kg	NIL
	19	- - - Other	kg	NIL
		- - <i>Varnishes (including lacquers), not exceeding 100°C heat-resistance:</i>		
	21	- - - For dental use	kg	NIL
	29	- - - Other	kg	NIL
	30	- - Enamels	kg	NIL
	40	- - Anti-fouling and anti-corrosive paints for ships' hulls	kg	NIL
	50	- - Undercoats and priming paints	kg	NIL
		- - <i>Other paints:</i>		
	61	- - - Containing insecticide derivatives	kg	NIL
	69	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	3208.20	- <i>Based on acrylic or vinyl polymers:</i>		
		- - <i>Varnishes (including lacquers), exceeding 100°C heat-resistance:</i>		
	11	- - - For dental use	kg	NIL
	19	- - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
32.09	3208.90	- - Varnishes (including lacquers), not exceeding 100°C heat-resistance:		
		21 - - - For dental use	kg	NIL
		29 - - - Other	kg	NIL
		30 - - Enamels	kg	NIL
		40 - - Anti-fouling and anti-corrosive paints for ships' hulls	kg	NIL
		50 - - Undercoats and priming paints	kg	NIL
		- - Other paints:		
		61 - - - Containing insecticide derivatives	kg	NIL
		69 - - - Other	kg	NIL
		90 - - Other	kg	NIL
		- Other:		
		- - Varnishes (including lacquers), exceeding 100°C heat-resistant:		
		11 - - - For dental use	kg	NIL
		19 - - - Other	kg	NIL
		- - Varnishes (including lacquers), not exceeding 100°C heat-resistant:		
		21 - - - For dental use	kg	NIL
		29 - - - Other	kg	NIL
		30 - - Enamel	kg	NIL
		40 - - Anti-fouling or anti-corrosive paints for ships' hulls	kg	NIL
		50 - - Undercoats and priming paints	kg	NIL
		- - Other paints:		
		61 - - - Containing insecticide derivatives	kg	NIL
		69 - - - Other	kg	NIL
		90 - - Other	kg	NIL
	3209.10	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
		- Based on acrylic or vinyl polymers:		
		10 - - Varnishes (including lacquers), exceeding 100°C heat-resistance	kg	NIL
		20 - - Varnishes (including lacquers), not exceeding 100°C heat-resistance	kg	NIL
		30 - - Enamel	kg	NIL
		40 - - Leather paints	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
32.10	3209.90	50 - - Anti-fouling or anti-corrosive paints for ships' hulls	kg	NIL
		60 - - Undercoats and priming paints	kg	NIL
		- - <i>Other paints:</i>		
		71 - - - Containing insecticide derivatives	kg	NIL
		79 - - - Other	kg	NIL
		90 - - Other	kg	NIL
		- <i>Other:</i>		
		10 - - Varnishes (including lacquers), exceeding 100°C heat-resistance	kg	NIL
		20 - - Varnishes (including lacquers), not exceeding 100°C heat-resistance	kg	NIL
		30 - - Enamels	kg	NIL
		40 - - Leather paint	kg	NIL
		50 - - Anti-fouling or anti-corrosive paints for ships' hulls	kg	NIL
		60 - - Undercoats and priming paints	kg	NIL
		- - <i>Other paints:</i>		
		71 - - - Containing insecticide derivatives	kg	NIL
		79 - - - Other	kg	NIL
		90 - - Other	kg	NIL
	3210.00	<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>		
		- <i>Varnishes (including lacquers):</i>		
		11 - - Exceeding 100°C heat-resistance	kg	NIL
		19 - - Other	kg	NIL
		20 - Distempers	kg	NIL
		30 - Prepared water pigments of a kind used for finishing leather	kg	NIL
		40 - Enamels	kg	NIL
		50 - Polyurethane tar coating	kg	NIL
		60 - Anti-fouling or anti-corrosive paints for ships' hulls	kg	NIL
		70 - Undercoats and priming paints	kg	NIL
		- - <i>Other paints:</i>		
		81 - - - Containing insecticide derivatives	kg	NIL
		89 - - - Other	kg	NIL
		90 - Other	kg	NIL
32.11	3211.00	00 Prepared driers.	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.		
	3212.10 00	- Stamping foils	kg	NIL
	3212.90	- Other:		
		- - Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels):		
	11	- - - Aluminium paste	kg	NIL
	12	- - - Other, for leather	kg	NIL
	19	- - - Other	kg	NIL
		- - Dyes or other colouring matter in forms or packings for retail sale:		
	21	- - - Suitable for use in food or drink	kg	NIL
	29	- - - Other	kg	NIL
	90	- - Other	kg	NIL
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.		
	3213.10 00	- Colours in sets	kg	NIL
	3213.90 00	- Other	kg	NIL
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.		
	3214.10 00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	NIL
	3214.90 00	- Other	kg	NIL
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.		
		- Printing ink:		
	3215.11	- - Black:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	10	- - - UV curable inks	kg	NIL
	90	- - - Other	kg	NIL
	3215.19	00 - - Other	kg	NIL
	3215.90	- Other:		
	10	- - Carbon mass for one time carbon paper	kg	NIL
	20	- - Drawing ink	kg	NIL
	30	- - Writing ink	kg	NIL
	40	- - Marking ink	kg	NIL
	50	- - Inks for duplicating machines	kg	NIL
	90	- - Other	kg	NIL

## Chapter 33

## Essential oils and resinoids; perfumery, cosmetic or toilet preparations

## NOTES

1. This Chapter does not cover:
  - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
  - (b) Soap and other products of heading 34.01; or
  - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.		
		- <i>Essential oils of citrus fruit:</i>		
	3301.11	- - <i>Of bergamot:</i>		
	10	- - - Pharmaceutical grade	kg	NIL
	90	- - - Other	kg	NIL
	3301.12	- - <i>Of orange:</i>		
	10	- - - Pharmaceutical grade	kg	NIL
	90	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3301.13	-- <i>Of lemon:</i>		
	10	--- Pharmaceutical grade	kg	NIL
	90	--- Other	kg	NIL
	3301.14	-- <i>Of lime:</i>		
	10	--- Pharmaceutical grade	kg	NIL
	90	--- Other	kg	NIL
	3301.19	-- <i>Other:</i>		
	10	--- Pharmaceutical grade	kg	NIL
	90	--- Other	kg	NIL
		- <i>Essential oils other than those of citrus fruit:</i>		
	3301.21	-- <i>Of geranium:</i>		
	10	--- Pharmaceutical grade	kg	NIL
	90	--- Other	kg	NIL
	3301.22	-- <i>Of jasmin:</i>		
	10	--- Pharmaceutical grade	kg	NIL
	90	--- Other	kg	NIL
	3301.23	-- <i>Of lavender or of lavandin:</i>		
	10	--- Pharmaceutical grade	kg	NIL
	90	--- Other	kg	NIL
	3301.24	00 -- <i>Of peppermint (mentha piperita)</i>	kg	NIL
	3301.25	-- <i>Of other mints:</i>		
	10	--- Pharmaceutical grade	kg	NIL
	90	--- Other	kg	NIL
	3301.26	-- <i>Of vetiver:</i>		
	10	--- Pharmaceutical grade	kg	NIL
	90	--- Other	kg	NIL
	3301.29	-- <i>Other:</i>		
		--- <i>Pharmaceutical grade:</i>		
	11	---- <i>Of lemon grass of citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose</i>	kg	NIL
	12	---- <i>Of sandalwood</i>	kg	NIL
	19	---- <i>Other</i>	kg	NIL
		--- <i>Other:</i>		
	91	---- <i>Of lemon grass of citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose</i>	kg	NIL
	92	---- <i>Of sandalwood</i>	kg	NIL
	99	---- <i>Other</i>	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
33.02	3301.30	00 - Resinoids	kg	NIL
	3301.90	- <i>Other:</i>		
		10 - - Aqueous distillates and solutions of essential oils suitable for medicinal use	kg	NIL
		90 - - Other	kg	NIL
		<b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</b>		
	3302.10	- <i>Of a kind used in the food or drink industries:</i>		
		10 - - Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	\$250/dal
		20 - - Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other forms	kg	\$250/dal
		90 - - Other	kg	NIL
	3302.90	00 - Other	kg	NIL
33.03	3303.00	00 Perfumes and toilet waters.	kg	5%
33.04		<b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.</b>		
	3304.10	00 - Lip make-up preparations	kg	5%
	3304.20	00 - Eye make-up preparations	kg	5%
	3304.30	00 - Manicure or pedicure preparations	kg	5%
		- <i>Other:</i>		
	3304.91	00 - - Powders, whether or not compressed	kg	5%
	3304.99	- - <i>Other:</i>		
		10 - - - Face and skin creams and lotions	kg	5%
		20 - - - Anti-acne creams	kg	5%
		90 - - - Other	kg	5%
33.05		<b>Preparations for use on the hair.</b>		
	3305.10	- <i>Shampoos:</i>		
		10 - - Anti-mycosis shampoos	kg	5%
		90 - - Other	kg	5%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
33.06	3305.20 00	- Preparations for permanent waving or straightening	kg	30%
	3305.30 00	- Hair lacquers	kg	30%
	3305.90	- Other:		
	10	- - Brilliantines and other hair oils	kg	30%
	90	- - Other	kg	30%
		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		
	3306.10	- Dentifrices:		
	10	- - Prophylactic pastes and powders	kg	NIL
	90	- - Other	kg	NIL
	3306.20 00	- Yarn used to clean between the teeth (dental floss)	kg	NIL
33.07	3306.90 00	- Other	kg	NIL
		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		
	3307.10 00	- Pre-shave, shaving or after-shave preparations	kg	5%
	3307.20 00	- Personal deodorants and antiperspirants	kg	5%
	3307.30 00	- Perfumed bath salts and other bath preparations	kg	5%
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
	3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:		
	10	- - - Scented joss sticks	kg	NIL
	90	- - - Other	kg	NIL
	3307.49	- - Other:		
	10	- - - Room perfuming preparations	kg	5%
	90	- - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3307.90	- <i>Other</i> :		
	10	- - Animal toilet preparations; other perfumery or cosmetics, including depilatories	kg	5%
	20	- - Contact lens solution	kg	NIL
	30	- - Papers and tissues, impregnated or coated with perfume or cosmetics	kg	NIL
	90	- - Other	kg	NIL

## Chapter 34

**Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes" and dental preparations with a basis of plaster**

### NOTES

1. This Chapter does not cover:
  - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
  - (b) Separate chemically defined compounds; or
  - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
  - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
4. In heading 34.03, the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04 subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
  - (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
  - (B) Products obtained by mixing different waxes;
  - (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

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- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;  
(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or  
(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09 etc.)

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
34.01		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.  - 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:  - - For toilet use, (including medicated products): <div> <div>10 - - - Medicated products</div> <div>20 - - - Bath soap</div> <div>30 - - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent</div> <div>90 - - - Other</div> </div> 3401.11 <div> <div>10 - - - Medicated products</div> <div>20 - - - Bath soap</div> <div>30 - - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent</div> <div>90 - - - Other</div> </div> 3401.19 <div> <div>10 - - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent</div> <div>90 - - - Other</div> </div> 3401.20 <div> <div>10 - - For flotation de-inking of recycled paper</div> <div>20 - - Soap chips</div> <div>90 - - Other</div> </div> 3401.30 00 - 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		
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Organic surface-active agents, whether or not put up for retail sale:</i>		
	3402.11	-- <i>Anionic:</i>		
	10	--- Sulphated fatty alcohols	kg	NIL
	20	--- Wetting agents used in the manufacture of herbicide	kg	NIL
	90	--- Other	kg	NIL
	3402.12	-- <i>Cationic:</i>		
	10	--- Wetting agents used in the manufacture of herbicide	kg	NIL
	90	--- Other	kg	NIL
	3402.13	-- Non-ionic	kg	NIL
	3402.19	-- Other	kg	NIL
	3402.20	- <i>Preparations put up for retail sale:</i>		
		-- <i>In liquid form:</i>		
	11	--- Anionic surface active preparations	kg	5%
	12	--- Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	kg	5%
	13	--- Other surface active preparations	kg	5%
	19	--- Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	kg	5%
		-- <i>Other:</i>		
	91	--- Anionic surface active preparations	kg	5%
	92	--- Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	kg	5%
	93	--- Other surface active preparations	kg	5%
	99	--- Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	kg	5%
	3402.90	- <i>Other:</i>		
		-- <i>In liquid form:</i>		
	11	--- Anionic surface active preparations	kg	5%
	12	--- Anionic washing preparations, including bleaching, cleansing and degreasing preparations	kg	5%
	13	--- Other surface active preparations	kg	5%
	19	--- Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	kg	5%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
34.03		-- Other:		
		91 --- Anionic surface active preparations	kg	5%
		92 --- Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	kg	5%
		93 --- Other surface active preparations	kg	5%
		99 --- Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	kg	5%
		Lubricating preparations, (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.		
		- Containing petroleum oils or oils obtained from bituminous minerals:		
		-- Preparations for the treatment of textile materials, leather, furskins or other materials:		
		--- Liquid:		
		11 --- Lubricating oil preparation	kg	44 cents/dal
		12 --- Preparations containing silicone oil	kg	44 cents/dal
		19 --- Other	kg	44 cents/dal
		90 --- Other	kg	11 cents/kg
	3403.11	-- Other:		
		--- Liquid:		
		11 --- Oil for aircraft engines	kg	44 cents/dal
		12 --- Preparations containing silicone oil	kg	44 cents/dal
		19 --- Other	kg	44 cents/dal
	3403.19	90 --- Other	kg	11 cents/kg
		-- Other:		
		--- Liquid:		
		11 --- Oil for aircraft engines	kg	44 cents/dal
		12 --- Preparations containing silicone oil	kg	44 cents/dal
		19 --- Other	kg	44 cents/dal
	3403.91	90 --- Other	kg	11 cents/kg
		- Other:		
		-- Preparations for the treatment of textile materials, leather, furskins or other materials:		
		--- Liquid:		
		11 --- Preparations containing silicone oil	kg	44 cents/dal
		19 --- Other	kg	44 cents/dal

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
34.04	3403.99	90 - - - Other	kg	11 cents/kg
		- - <i>Other:</i>		
		- - - <i>Liquid:</i>		
		11 - - - - Oil for aircraft engines	kg	44 cents/dal
		12 - - - - Preparations containing silicone oil	kg	44 cents/dal
		19 - - - - Other	kg	44 cents/dal
	3404.10	90 - - - Other	kg	11 cents/kg
		<b>Artificial waxes and prepared waxes.</b>		
		00 - Of chemically modified lignite	kg	NIL
		3404.20 00 - Of poly(oxyethylene) (polyethylene glycol)	kg	NIL
34.05	3404.90	00 - Other	kg	NIL
		<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>		
		3405.10 00 - Polishes, creams and similar preparations for footwear or leather	kg	NIL
		3405.20 00 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	NIL
	3405.30	00 - Polishes and similar preparations for coachwork, other than metal polishes	kg	NIL
		3405.40 - <i>Scouring pastes and powders and other scouring preparations:</i>		
	11	- - <i>Scouring pastes and powders:</i>		
		- - - Abrasive lapping and abrasive honing, in the form of flour	kg	5%
		19 - - - Other	kg	5%
	90	- - Other	kg	NIL
		3405.90 - <i>Other:</i>		
		10 - - Metal polishers	kg	NIL
		90 - - Other	kg	NIL
34.06	3406.00	00 Candles, tapers, and the like.	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
34.07	3407.00	- Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).		
		10 - Modelling pastes, including those put up for children's amusement	kg	NIL
		20 - Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	kg	NIL
		90 - Other	kg	NIL



## Chapter 35

## Albuminoidal substances; modified starches; glues; enzymes

## NOTES

1. This Chapter does not cover:
  - (a) Yeasts (heading 21.02);
  - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
  - (c) Enzymatic preparations for pre-tanning (heading 32.02);
  - (d) Enzymatic soaking or washing preparations and other products of Chapter 34; or
  - (e) Hardened proteins (heading 39.13); or
  - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
35.01		Casein, caseinates and other casein derivatives; casein glues.		
	3501.10 00	- Casein	kg	NIL
	3501.90 00	- Other	kg	NIL
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		
		- <i>Egg albumin:</i>		
	3502.11 00	- - Dried	kg	NIL
	3502.19 00	- - Other	kg	NIL
	3502.20 00	- Milk albumin, including concentrates of two or more whey proteins	kg	NIL
	3502.90 00	- Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
35.03	3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.		
	10	- Glues	kg	NIL
	20	- Gelatin in powder form with bloating level of A-250 or B-230 or more	kg	NIL
	90	- Other	kg	NIL
35.04	3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		
	10	- Protein substances from soya bean	kg	NIL
	90	- Other	kg	NIL
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.		
	3505.10	- Dextrins and other modified starches:		
	10	- - Dextrins and soluble or roasted starches	kg	NIL
	90	- - Other	kg	NIL
	3505.20	00 - Glues	kg	NIL
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.		
	3506.10	00 - Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	NIL
		- Other:		
	3506.91	00 - - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	kg	NIL
	3506.99	00 - - Other	kg	NIL
35.07		Enzymes; prepared enzymes not elsewhere specified or included.		
	3507.10	00 - Rennet and concentrates thereof	kg	NIL
	3507.90	00 - Other	kg	NIL

## Chapter 36

## Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

## NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) below.
2. The expression "articles of combustible materials" in heading 36.06 applies only to:
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
36.01	3601.00 00	Propellant powders.	kg	NIL
36.02	3602.00 00	Prepared explosives, other than propellant powders.	kg	NIL
36.03	3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.		
	10	- Semi-fuses; elemented caps; signal tubes	kg	NIL
	90	- Other	kg	NIL
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		
	3604.10	- Fireworks:		
	10	- - Firecrackers	kg	30%
	90	- - Other	kg	30%
	3604.90	- Other:		
	10	- - Distress signal equipment	kg	NIL
	20	- - Miniature pyrotechnic munitions and percussion caps for toys	kg	NIL
	90	- - Other	kg	NIL
36.05	3605.00	Matches, other than pyrotechnic articles of heading 36.04.		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
36.06		10 - In packings of less than 25 matches	kg	50cents/100 container
		20 - In packings of 25 or more but less than 50 matches	kg	\$1.00/100 container
		30 - In packings of 50 or more but less than 100 matches	kg	\$2.00/100 container
		40 - In packings of 100 or more matches	kg	\$1.00/5,000 matches
		<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</b>		
	3606.10	00 - Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	kg	NIL
	3606.90	- Other:		
		10 - - Solid or semi-solid fuels, solidified alcohol and other similar prepared fuels	kg	NIL
		20 - - Lighter flints	kg	NIL
		30 - - Other ferro-cerium and other pyrophoric alloys in all forms	kg	NIL
		40 - - Resin torches, firelighters and the like	kg	NIL
		90 - - Other	kg	NIL

## Chapter 37

## Photographic or cinematographic goods

## NOTES

1. This Chapter does not cover waste or scrap.
2. In this Chapter, the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.		
	3701.10 00	- For X-ray	m <sup>2</sup>	NIL
	3701.20 00	- Instant print film	kg	5%
	3701.30	- Other plates and film, with any side exceeding 255 mm:		
	10	- - Specially manufactured for printing industry	m <sup>2</sup>	5%
	90	- - Other	m <sup>2</sup>	5%
		- Other:		
	3701.91	- - For colour photography (polychrome):		
	10	- - - Specially manufactured for printing industry	kg	5%
	90	- - - Other	kg	5%
	3701.99	- - Other:		
	10	- - - Specially manufactured for printing industry	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.		
	3702.10 00	- For X-ray	m <sup>2</sup>	NIL
	3702.20	- Instant print film:		
	10	- - In bands of 16 mm or more in width and 120 m or more in length	m <sup>2</sup>	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	90	- - Other  - Other film, without perforations, of a width not exceeding 105 mm:	m <sup>2</sup>	5%
	3702.31	- - For colour photography (polychrome):		
	10	- - - In bands of 16 mm up to 105 mm in width and 120 m or more in length	u	5%
	90	- - - Other	u	5%
	3702.32	- - Other, with silver halide emulsion:		
	10	- - - Specially prepared for medical service	m <sup>2</sup>	5%
	20	- - - Specially manufactured for printing industry	m <sup>2</sup>	5%
	30	- - - Other, in bands of 16 mm up to 105 mm in width and 120 m or more in length	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
	3702.39	- - Other:		
	10	- - - Specially prepared for medical service	m <sup>2</sup>	5%
	20	- - - Specially manufactured for printing industry	m <sup>2</sup>	5%
	30	- - - Infra red transparent film	m <sup>2</sup>	5%
	40	- - - Other, in bands of 16 mm up to 105 mm in width and 120 m or more in length	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
		- Other film, without perforations, of a width exceeding 105 mm:		
	3702.41	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):		
	10	- - - Specially prepared for medical service	m <sup>2</sup>	5%
	20	- - - Specially manufactured for printing industry	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
	3702.42	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:		
	10	- - - Specially prepared for medical service	m <sup>2</sup>	5%
	20	- - - Specially manufactured for printing industry	m <sup>2</sup>	5%
	30	- - - Infra red transparent film	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
	3702.43	- - Of a width exceeding 610 mm and of a length not exceeding 200 m:		
	10	- - - Specially prepared for medical service	m <sup>2</sup>	5%
	20	- - - Specially manufactured for printing industry	m <sup>2</sup>	5%
	30	- - - Infra red transparent film	m <sup>2</sup>	5%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	40	- - - Other, of a length of 120 m or more	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
	3702.44	- - Of a width exceeding 105 mm but not exceeding 610 mm:		
	10	- - - Specially prepared for medical service	m <sup>2</sup>	5%
	20	- - - Specially manufactured for printing industry	m <sup>2</sup>	5%
	30	- - - Infra red transparent film	m <sup>2</sup>	5%
	40	- - - Other, of a length of 120 m or more	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
		- Other film, for colour photography (polychrome):		
	3702.51	- - Of a width not exceeding 16 mm and of a length not exceeding 14 m:		
	10	- - - Specially prepared for medical service	m	5%
	20	- - - For cinematography	m	5%
	30	- - - Specially manufactured for printing industry	m	5%
	90	- - - Other	m	5%
	3702.52	- - Of a width not exceeding 16 mm and of a length exceeding 14 m:		
	10	- - - Specially prepared for medical service	m	5%
	20	- - - For cinematography	m	5%
	30	- - - Specially manufactured for printing industry	m	5%
	40	- - - Other, of a length of 120 m or more	m	5%
	90	- - - Other	m	5%
	3702.53	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides:		
	10	- - - Specially prepared for medical service	m	5%
	20	- - - For cinematography	m	5%
	30	- - - Specially manufactured for printing industry	m	5%
	90	- - - Other	m	5%
	3702.54	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:		
	10	- - - Specially prepared for medical service	m	5%
	20	- - - For cinematography	m	5%
	30	- - - Specially manufactured for printing industry	m	5%
	90	- - - Other	m	5%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3702.55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
	10	--- Specially prepared for medical service	m	5%
	20	--- For cinematography	m	5%
	30	--- Specially manufactured for printing industry	m	5%
	40	--- Other, of a length of 120 m or more	m	5%
	90	--- Other	m	5%
	3702.56	-- Of a width exceeding 35 mm:		
	10	--- Specially prepared for medical service	m	5%
	20	--- For cinematography	m	5%
	30	--- Specially manufactured for printing industry	m	5%
	40	--- Other, of a length of 120 m or more	m	5%
	90	--- Other	m	5%
		- Other:		
	3702.91	-- Of a width not exceeding 16 mm:		
	10	--- Specially prepared for medical service	m	5%
	20	--- For cinematography	m	5%
	30	--- Specially manufactured for printing industry	m	5%
	40	--- Infra red transparent film	m	5%
	90	--- Other	m	5%
	3702.93	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:		
	10	--- Specially prepared for medical service	m	5%
	20	--- For cinematography	m	5%
	30	--- Specially manufactured for printing industry	m	5%
	40	--- Infra red transparent film	m	5%
	90	--- Other	m	5%
	3702.94	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
	10	--- Specially manufactured for printing industry	m	5%
	20	--- Infra red transparent film	m	5%
	30	--- Other, of a length of 120 m or more	m	5%
	90	--- Other	m	5%
	3702.95	-- Of a width exceeding 35 mm:		
	10	--- Specially prepared for medical service	m	5%
	20	--- For cinematography	m	5%
	30	--- Specially manufactured for printing industry	m	5%
	40	--- Infra red transparent film	m	5%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
37.03	50	- - - Other, of a length of 120 m or more	m	5%
	90	- - - Other	m	5%
		<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>		
	3703.10	- In rolls of a width exceeding 610 mm:		
	10	- - Of a width of less than 1,000 mm	kg	5%
	90	- - Other	kg	5%
	3703.20	- Other, for colour photography (polychrome):		
	10	- - Photo typesetting paper	kg	5%
	20	- - Other, of paper	kg	5%
	90	- - Other	kg	5%
37.04	3703.90	00 - Other	kg	5%
	3704.00	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</b>		
	10	- Plate and film for X-ray	kg	NIL
	20	- Other plates and film	kg	NIL
37.05	90	- Other	kg	NIL
		<b>Photographic plates, and film, exposed and developed, other than cinematographic film.</b>		
	3705.10	00 - For offset reproduction	kg	NIL
	3705.20	00 - Microfilms	kg	NIL
	3705.90	- Other:		
	10	- - For X-ray	kg	NIL
	90	- - Other	kg	NIL
37.06		<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>		
	3706.10	- Of a width of 35 mm or more:		
	10	- - Newsreels, travelogues, technical and scientific films	m	NIL
	20	- - Consisting only of sound track	m	NIL
		- - Other:		
	91	- - - With picture taken abroad	m	NIL
	99	- - - Other	m	NIL
	3706.90	- Other:		
	10	- - Newsreels, travelogues, technical and scientific films	m	NIL
	20	- - Consisting only of sound track	m	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.06		<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>		
	3806.10 00	- Rosin and resin acids	kg	NIL
	3806.20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	NIL
	3806.30	- <i>Ester gums:</i>		
	10	- - In blocks	kg	NIL
	90	- - In other forms	kg	NIL
	3806.90	- <i>Other:</i>		
	10	- - Run gums in blocks	kg	NIL
	90	- - Other	kg	NIL
38.07	3807.00	<b>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.</b>		
	10	- Wood creosote	kg	NIL
	90	- Other	kg	NIL
38.08		<b>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers).</b>		
	3808.10	- <i>Insecticides:</i>		
		- - <i>Intermediate preparations for the manufacture of insecticides:</i>		
	11	- - - Containing BPMC (FENOBUCARD)	kg	NIL
	12	- - - Other	kg	NIL
	20	- - Mosquito coils (including premixed mosquito coil powder)	kg	NIL
	30	- - Mosquito mats	kg	NIL
	40	- - In aerosol tins	kg	NIL
	50	- - Not in aerosol tins and having additional pesticidal properties	kg	NIL
		- - <i>Other:</i>		
	91	- - - In liquid form	kg	NIL
	92	- - - In powder form	kg	NIL
	99	- - - In other form, including articles	kg	NIL
	3808.20	- <i>Fungicides:</i>		
	10	- - Validamycin up to 3% content	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.09	3808.30	20 -- Other, fumigant for cigarette industry	kg	NIL
		30 -- Other, not in aerosol tins and having additional pesticidal properties	kg	NIL
		40 -- Other, not in aerosol tins	kg	NIL
		90 -- Other	kg	NIL
		<i>- Herbicides, anti-sprouting products and plant-growth regulators:</i>		
		<i>-- Herbicides, put up for retail sale:</i>		
		11 --- Not put up in aerosol tins	kg	NIL
		19 --- Other	kg	NIL
		20 -- Herbicides, not put for retail sale	kg	NIL
		30 -- Anti-sprouting products	kg	NIL
	3808.40	<i>-- Plant-growth regulators:</i>		
		41 --- Of triancontanol or ethepon	kg	NIL
		49 --- Other	kg	NIL
		<i>- Disinfectants:</i>		
		10 -- Containing mixture of coal tar acid with alkalis and other disinfectants	kg	NIL
		<i>-- Other:</i>		
		91 --- Not in aerosol tins and having additional pesticides properties	kg	NIL
		92 --- Other, not put up in aerosol tins	kg	NIL
		99 --- Other	kg	NIL
	3808.90	<i>- Other:</i>		
		10 -- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	kg	NIL
		20 -- Other, put up for retail sale	kg	NIL
		90 -- Other, not put up for retail sale	kg	NIL
	3809.10	<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.</b>		
		00 - With a basis of amylaceous substances	kg	NIL
		<i>- Other:</i>		
		00 -- Of a kind used in the textile or like industries	kg	NIL
	3809.92	00 -- Of a kind used in the paper or like industries	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.10	3809.93 00	- - Of a kind used in the leather or like industries	kg	NIL
		<b>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.</b>		
	3810.10 00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	NIL
38.11	3810.90 00	- Other	kg	NIL
		<b>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.</b>		
		- <i>Anti-knock preparations:</i>		
	3811.11 00	- - Based on lead compounds	kg	NIL
	3811.19 00	- - Other	kg	NIL
		- <i>Additives for lubricating oils:</i>		
	3811.21	- - <i>Containing petroleum oils or oils obtained from bituminous minerals:</i>		
	10	- - - Put up for retail sale	kg	NIL
	90	- - - Other	kg	NIL
	3811.29 00	- - Other	kg	NIL
38.12	3811.90	- <i>Other:</i>		
	10	- - Rust preventatives and corrosion inhibitors	kg	NIL
	90	- - Other	kg	NIL
		<b>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.</b>		
	3812.10 00	- Prepared rubber accelerators	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3812.20 00	- Compound plasticisers for rubber or plastics	kg	NIL
	3812.30	- <i>Anti-oxidising preparations and other compound stabilisers for rubber or plastics:</i>		
	10	- - White carbon	kg	NIL
	90	- - Other	kg	NIL
38.13	3813.00 00	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>	kg	NIL
38.14	3814.00 00	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>	kg	NIL
38.15		<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>		
		- <i>Supported catalysts:</i>		
	3815.11 00	- - With nickel or nickel compounds as the active substance	kg	NIL
	3815.12 00	- - With precious metal or precious metal compounds as the active substance	kg	NIL
	3815.19 00	- - Other	kg	NIL
	3815.90	- <i>Other:</i>		
	10	- - For CO shift conversion or desulfurization of hydrocarbon	kg	NIL
	90	- - Other	kg	NIL
38.16	3816.00 00	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.</b>	kg	NIL
38.17	3817.00 00	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.</b>	kg	NIL
38.18	3818.00	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</b>		
	10	- Wafers or discs with silicon content not less than 99%, not electrically programmed	kg	NIL
	90	- Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.19	3819.00 00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	kg	NIL
38.20	3820.00 00	Anti-freezing preparations and prepared de-icing fluids.	kg	NIL
38.21	3821.00 00	Prepared culture media for development of micro-organisms.	kg	NIL
38.22	3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.		
		10 - Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	kg	NIL
		20 - Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	kg	NIL
		90 - Other	kg	NIL
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
		- Industrial monocarboxylic fatty acids; acid oils from refining:		
	3823.11 00	-- Stearic acid	kg	NIL
	3823.12 00	-- Oleic acid	kg	NIL
	3823.13 00	-- Tall oil fatty acids	kg	NIL
	3823.19	-- Other:		
		10 --- Acid oils from refining	kg	NIL
		90 --- Other	kg	NIL
	3823.70 00	- Industrial fatty alcohols	kg	NIL
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.		
	3824.10	- Prepared binders for foundry moulds or cores	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3824.20 00	- Naphthenic acids, their water-insoluble salts and their esters	kg	NIL
	3824.30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	NIL
	3824.40 00	- Prepared additives for cements, mortars or concretes	kg	NIL
	3824.50 00	- Non-refractory mortars and concretes	kg	NIL
	3824.60 00	- Sorbitol other than that of sub-heading 2905.44	kg	NIL
		- <i>Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:</i>		
	3824.71	- - <i>Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine:</i>		
	10	- - - Oil for transformer or circuit-breaker	kg	NIL
	90	- - - Other	kg	NIL
	3824.79 00	- - Other	kg	NIL
	3824.90	- <i>Other:</i>		
	10	- - Ink removers, stencil correctors, other correcting fluids, put up in packings for retail sale	kg	NIL
	20	- - Mixtures of chemicals, of a kind used in the manufacture of foodstuff	kg	NIL
	30	- - Copying pastes with a basis of gelatin whether presented in bulk or ready for use (e.g. on a paper or textile backing)	kg	NIL
	40	- - Composite inorganic solvents	kg	NIL
	50	- - Acetone oil	kg	NIL
	60	- - Preparations or mixtures containing monosodium glutamate	kg	NIL
	70	- - Products and preparations containing CFC-11, CFC-12, CFC-113, CFC-114, CFC-115, Halon 1211, Halon 1301 and or Halon 2402	kg	NIL
	90	- - Other	kg	NIL
38.25		<b>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.</b>		
	3825.10 00	- Municipal waste	kg	NIL
	3825.20 00	- Sewage sludge	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3825.30 00	- Clinical waste <i>- Waste organic solvents:</i>	kg	NIL
	3825.41 00	- - Halogenated	kg	NIL
	3825.49 00	- - Other	kg	NIL
	3825.50 00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids <i>- Other wastes from chemical or allied industries:</i>	kg	NIL
	3825.61 00	- - Mainly containing organic constituents	kg	NIL
	3825.69 00	- - Other	kg	NIL
	3825.90 00	- Other	kg	NIL



**SECTION VII****PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF****NOTES**

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**Chapter 39****Plastics and articles thereof****NOTES**

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:
  - (a) Waxes of heading 27.12 or 34.04;
  - (b) Separate chemically defined organic compounds (Chapter 29);
  - (c) Heparin or its salts (heading 30.01);
  - (d) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

- (e) Organic surface-active agents or preparations of heading 34.02;
  - (f) Run gums or ester gums (heading 38.06);
  - (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
  - (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - (ij) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
  - (k) Plaits, wickerwork or other articles of Chapter 46;
  - (l) Wall coverings of heading 48.14;
  - (m) Goods of Section XI (textiles and textile articles);
  - (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
  - (o) Imitation jewellery of heading 71.71;
  - (p) Articles of Section XVI (machines and mechanical or electrical appliances);
  - (q) Parts of aircraft or vehicles of Section XVII;
  - (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - (s) Articles of Chapter 91 (for example, clock or watch cases);
  - (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
  - (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (v) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (w) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
  - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
  - (c) Other synthetic polymers with an average of at least 5 monomer units;
  - (d) Silicones (heading 39.10);
  - (e) Resols (heading 39.09) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to

be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purpose of this Note, constituent comonomer units falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that are those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
  - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings, and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares)

but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
  - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - (c) Gutters and fittings therefor;
  - (d) Doors, windows and their frames and thresholds for doors;
  - (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
  - (ij) Fittings and mountings intended for permanent installation, in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

#### SUB-HEADING NOTES

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
- (a) Where there is a sub-heading named "Other" in the same series:
    - (1) The designation in a sub-heading of a polymer by the prefix "poly" (eg polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
    - (2) The copolymers named in sub-headings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
    - (3) Chemically modified polymers are to be classified in the sub-heading named "Other", provided that the chemically modified polymers are not more specifically covered by another sub-heading.
    - (4) Polymers not meeting (1), (2) or (3) above are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by

weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series:

- (1) Polymers are to be classified in the sub-heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

2. For the purposes of sub-heading 3920.43, the term "plasticizers" includes secondary plasticizers.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.01	3901.10	<b>I. - PRIMARY FORMS</b>		
		Polymers of ethylene, in primary forms.		
		- Polyethylene having a specific gravity of less than 0.94:		
		10 - - In powder form	kg	NIL
		- - Granules:		
		21 - - - Pharmaceutical grade	kg	NIL
		22 - - - Cable grade	kg	NIL
		23 - - - Other, used in the manufacture of telephonic or electric wire	kg	NIL
		29 - - - Other	kg	NIL
		30 - - Liquids or pastes	kg	NIL
		- - Other forms:		
		91 - - - Used in the manufacture of telephonic or electric wire	kg	NIL
	99	- - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.02	3901.20	- <i>Polyethylene having a specific gravity of 0.94 or more:</i>		
	10	- - In powder form	kg	NIL
		- - <i>Granules:</i>		
	21	- - - Cable grade	kg	NIL
	22	- - - Other, used in the manufacture of telephonic or electric wire	kg	NIL
	29	- - - Other	kg	NIL
	30	- - Liquids or pastes	kg	NIL
	90	- - Other forms	kg	NIL
	3901.30	- <i>Ethylene-vinyl acetate copolymers:</i>		
	10	- - In powder form	kg	NIL
	20	- - Granules	kg	NIL
	30	- - Liquids or pastes	kg	NIL
	90	- - Other	kg	NIL
	3901.90	- <i>Other:</i>		
	10	- - In powder form	kg	NIL
	20	- - Granules	kg	NIL
	30	- - Liquids or pastes	kg	NIL
	90	- - Other	kg	NIL
		<b>Polymers of propylene or of other olefins, in primary forms.</b>		
	3902.10	- <i>Polypropylene:</i>		
	10	- - In powder form	kg	NIL
		- - <i>Granules:</i>		
	21	- - - Used in the manufacture of telephonic or electric wire	kg	NIL
	29	- - - Other	kg	NIL
	30	- - Liquids or pastes	kg	NIL
		- - <i>Other forms:</i>		
	91	- - - Used in the manufacture of telephonic or electric wire	kg	NIL
	99	- - - Other	kg	NIL
	3902.20	- <i>Polyisobutylene:</i>		
	10	- - In powder form	kg	NIL
	20	- - Granules	kg	NIL
	30	- - Liquids or pastes	kg	NIL
	90	- - Other forms	kg	NIL
	3902.30	- <i>Propylene copolymers:</i>		
	10	- - In powder form	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.03	3902.90	-- <i>Granules:</i> --- Used in the manufacture of telephonic or electric wire	kg	NIL
		29 --- Other	kg	NIL
		30 -- Liquids or pastes	kg	NIL
		-- <i>Other:</i> --- Used in the manufacture of telephonic or electric wire	kg	NIL
		99 --- Other	kg	NIL
		- <i>Other:</i> -- In powder form	kg	NIL
		20 -- Granules	kg	NIL
		30 -- Liquids or pastes	kg	NIL
		90 -- Other	kg	NIL
		<b>Polymers of styrene, in primary forms.</b>		
		- <i>Polystyrene:</i> -- <i>Expansible:</i> --- In powder form	kg	NIL
	3903.11	20 --- Granules	kg	NIL
		30 --- Liquids or pastes	kg	NIL
		90 --- Other	kg	NIL
		-- <i>Other:</i> --- In powder form	kg	NIL
	3903.19	20 --- Granules	kg	NIL
		30 --- Liquids or pastes	kg	NIL
		90 --- Other	kg	NIL
		- <i>Styrene-acrylonitrile (SAN) copolymers:</i> -- In powder form	kg	NIL
	3903.20	20 -- Granules	kg	NIL
		30 -- In aqueous dispersion	kg	NIL
		40 -- Other liquids and pastes	kg	NIL
		90 -- Other	kg	NIL
		- <i>Acrylonitrile-butadiene-styrene (ABS) copolymers:</i> -- In powder form	kg	NIL
	3903.30	20 -- Granules	kg	NIL
		30 -- In aqueous dispersion	kg	NIL
		40 -- Other liquids and pastes	kg	NIL
		90 -- Other	kg	NIL
		- <i>Other:</i> -- In powder form	kg	NIL
	3903.90	20 -- Granules	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.04		30 -- In aqueous dispersion	kg	NIL
		40 -- Other liquids and pastes	kg	NIL
		90 -- Other	kg	NIL
	3904.10	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>		
		- <i>Poly(vinyl chloride), not mixed with any other substances:</i>		
		10 -- PVC homopolymers, suspension type	kg	NIL
		20 -- PVC resin emulsion process in powder form	kg	NIL
		-- <i>Granules:</i>		
		31 --- Used in the manufacture of telephonic or electric wire	kg	NIL
		39 --- Other	kg	NIL
		40 -- Other, in powder form	kg	NIL
		90 -- Other	kg	NIL
		- <i>Other poly(vinyl chloride):</i>		
		-- <i>Non-plasticised:</i>		
		10 --- In powder form	kg	NIL
		-- <i>Granules:</i>		
		21 --- Used in the manufacture of telephonic or electric wire	kg	NIL
		29 --- Other	kg	NIL
	3904.21	30 --- Liquids or pastes	kg	NIL
		90 --- Other forms	kg	NIL
	3904.22	-- <i>Plasticised:</i>		
		10 --- In powder form	kg	NIL
		-- <i>Granules:</i>		
		21 --- Used in the manufacture of telephonic or electric wire	kg	NIL
		29 --- Other	kg	NIL
	3904.30	30 --- Liquids or pastes	kg	NIL
		90 --- Other forms	kg	NIL
		- <i>Vinyl chloride-vinyl acetate copolymers:</i>		
		10 -- In powder form	kg	NIL
		-- <i>Granules:</i>		
		21 --- Used in the manufacture of telephonic or electric wire	kg	NIL
		29 --- Other	kg	NIL
		90 -- Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.05	3904.40	- Other vinyl chloride copolymers:		
	10	- - In powder form	kg	NIL
		- - Granules:		
	21	- - - Used in the manufacture of telephonic or electric wire	kg	NIL
	29	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	3904.50	- Vinylidene chloride polymers:		
	10	- - In powder form	kg	NIL
	20	- - Granules	kg	NIL
	30	- - Liquids or pastes	kg	NIL
	90	- - Other	kg	NIL
		- Fluoro-polymers:		
	3904.61	- - Polytetrafluoroethylene:		
	10	- - - In powder form	kg	NIL
	20	- - - Granules	kg	NIL
	90	- - - Other	kg	NIL
	3904.69	- - Other:		
	10	- - - In powder form	kg	NIL
	20	- - - Granules	kg	NIL
	90	- - - Other	kg	NIL
	3904.90	- Other:		
	10	- - In powder form	kg	NIL
	20	- - Granules	kg	NIL
	90	- - Other	kg	NIL
		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>		
		- Poly(vinyl acetate):		
	3905.12	00 - - In aqueous dispersion	kg	NIL
	3905.19	- - Other:		
	10	- - - Liquids or pastes	kg	NIL
	90	- - - Other	kg	NIL
		- Vinyl acetate copolymers:		
	3905.21	00 - - In aqueous dispersion	kg	NIL
	3905.29	- - Other:		
	10	- - - Liquids or pastes	kg	NIL
	90	- - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.06	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:		
	10	- - In aqueous dispersion	kg	NIL
	20	- - Other liquids or pastes	kg	NIL
	90	- - Other	kg	NIL
		- Other:		
	3905.91	- - Copolymers:		
	10	- - - Liquids or pastes	kg	NIL
	90	- - - Other	kg	NIL
	3905.99	- - Other:		
		- - - Liquids or pastes:		
	11	- - - - In aqueous dispersion	kg	NIL
	19	- - - - Other	kg	NIL
	90	- - - Other	kg	NIL
		Acrylic polymers in primary forms.		
	3906.10	- Poly(methyl methacrylate):		
	10	- - In aqueous dispersion	kg	NIL
	20	- - Granules	kg	NIL
	90	- - Other	kg	NIL
	3906.90	- Other:		
		- - Copolymers:		
	11	- - - In aqueous dispersion	kg	NIL
	12	- - - Other liquids or pastes	kg	NIL
	19	- - - Other	kg	NIL
		- - Other:		
	91	- - - In aqueous dispersion	kg	NIL
	92	- - - Other liquids or pastes	kg	NIL
	99	- - - Other	kg	NIL
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		
	3907.10	- Polyacetals:		
	10	- - Granules	kg	NIL
	20	- - Liquids or pastes	kg	NIL
	90	- - Other	kg	NIL
	3907.20	- Other polyethers:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.08	11 19 90	-- <i>Liquids or pastes:</i> --- Polyether polyols --- Other	kg kg	NIL NIL
		-- Other	kg	NIL
	3907.30	-- <i>Epoxide resins:</i> -- Granules -- Epoxide based powder coating -- Liquids or pastes -- Other	kg kg kg kg	NIL NIL NIL NIL
	3907.40	-- <i>Polycarbonates:</i>  -- In aqueous dispersion -- Other liquids or pastes -- Other	kg kg kg	NIL NIL NIL
	3907.50	-- <i>Alkyd resins:</i> -- Liquids or pastes -- Other	kg kg	NIL NIL
	3907.60	-- <i>Poly(ethylene terephthalate):</i> -- In aqueous dispersion -- Other liquids or pastes -- Other	kg kg kg	NIL NIL NIL
	3907.91	-- <i>Other polyesters:</i>  -- <i>Unsaturated:</i> --- Liquids or pastes --- Other	kg kg	NIL NIL
	3907.99	-- <i>Other than unsaturated:</i> --- In aqueous dispersion --- Other liquids or pastes --- Granules or flakes --- Polyester based powder coating --- Other	kg kg kg kg kg	NIL NIL NIL NIL NIL
	3908.10	<b>Polyamides in primary forms.</b>  -- <i>Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:</i>  -- <i>Polyamide-6:</i> --- Liquids or pastes --- Granules or flakes --- Other  -- <i>Other:</i> --- Liquids or pastes --- Granules or flakes	kg kg kg kg kg	NIL NIL NIL NIL NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.09	3908.90	99 - - - Other	kg	NIL
		- <i>Other:</i>		
		10 - - Liquids or pastes	kg	NIL
		20 - - Flakes	kg	NIL
	3909.10	90 - - Other	kg	NIL
		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>		
		- <i>Urea resins, thiourea resins:</i>		
		10 - - Moulding compounds	kg	NIL
	3909.20	90 - - Other	kg	NIL
		- <i>Melamine resins:</i>		
		10 - - Moulding compound	kg	NIL
		90 - - Other	kg	NIL
	3909.30	- <i>Other amino-resins:</i>		
		10 - - Moulding compound	kg	NIL
		90 - - Other	kg	NIL
39.10	3909.40	- <i>Phenolic resins:</i>		
		10 - - Moulding compound other than phenol formaldehyde	kg	NIL
		90 - - Other	kg	NIL
	3909.50	00 - Polyurethanes	kg	NIL
		<b>Silicones in primary forms.</b>		
	3910.00	- <i>Liquids or pastes:</i>		
		11 - - Dispersions and solutions	kg	NIL
		19 - - Other	kg	NIL
		90 - Other	kg	NIL
39.11	3911.10	<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>		
		- <i>Petroleum resins, coumarone, indene or coumarone-indene resins, and polyterpenes:</i>		
		10 - - Liquids or pastes	kg	NIL
		90 - - Other	kg	NIL
	3911.90	- <i>Other:</i>		
		10 - - Liquids or pastes	kg	NIL
		90 - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.12		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>  - <i>Cellulose acetates:</i>  3912.11 00 - - Non-plasticised  3912.12 00 - - Plasticised  3912.20 - <i>Cellulose nitrates (including collodions):</i> 10 - - Non-plasticised 20 - - Plasticised  - <i>Cellulose ethers:</i>  3912.31 00 - - Carboxymethylcellulose and its salts  3912.39 00 - - Other  3912.90 - <i>Other:</i> 10 - - Regenerated cellulose 20 - - Other, granules 90 - - Other	kg  kg  kg kg  kg kg kg	NIL  NIL  NIL NIL  NIL NIL NIL
39.13		<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>  3913.10 00 - Alginic acid, its salts and esters  3913.90 00 - Other	kg kg	NIL NIL
39.14	3914.00 00	<b>Ion exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>  <b>II. - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>	kg	NIL
39.15		<b>Waste, parings and scrap, of plastics.</b>  3915.10 00 - Of polymers of ethylene  3915.20 00 - Of polymers of styrene  3915.30 00 - Of polymers of vinyl chloride  3915.90 - <i>Of other plastics:</i> 10 - - Of copolymers of vinyl acetate and vinyl chloride in which the vinyl acetate monomer predominates 90 - - Other	kg kg kg kg kg	NIL NIL NIL NIL NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.18	3917.33	- - Other, not reinforced or otherwise combined with other materials, with fittings:		
	10	- - - Porous tubes suitable for agricultural watering	kg	NIL
	90	- - - Other	kg	NIL
	3917.39	- - Other:		
	10	- - - Porous tubes suitable for agricultural watering	kg	NIL
	90	- - - Other	kg	NIL
	3917.40	00 - Fittings	kg	NIL
		<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>		
	3918.10	- Of polymers of vinyl chloride:		
		- - Floor covering:		
	11	- - - Tiles	kg	NIL
	19	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	3918.90	- Of other plastics:		
		- - Floor covering:		
	11	- - - Tiles, of polyethylene	kg	NIL
	12	- - - Tiles, of other plastics	kg	NIL
	13	- - - Other, of polyethylene	kg	NIL
	19	- - - Other	kg	NIL
39.19		- - Other:		
	91	- - - Of polyethylene	kg	NIL
	99	- - - Other	kg	NIL
		<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>		
	3919.10	- In rolls of a width not exceeding 20 cm:		
		- - Of polymers of vinyl chloride:		
	11	- - - Tapes used in the manufacture of telephonic or electric wires	kg	NIL
	19	- - - Other	kg	NIL
		- - Of polyethylene:		
	21	- - - Tapes used in the manufacture of telephonic or electric wires	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.20	29	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	3919.90	- Other:		
		- - Of polymers of vinyl chloride:		
	11	- - - Tapes used in the manufacture of telephonic or electric wires	kg	NIL
	19	- - - Other	kg	NIL
	90	- - Other	kg	NIL
		<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>		
	3920.10	- Of polymers of ethylene:		
	10	- - Tapes used in the manufacture of telephonic or electric wires	kg	NIL
	90	- - Other	kg	NIL
	3920.20	- Of polymers of propylene:		
	10	- - Tapes used in the manufacture of telephonic or electric wires	kg	NIL
	20	- - BOPP Film	kg	NIL
		- - Used as an adhesive by melting:		
	31	- - - Of polypropylene	kg	NIL
	39	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	3920.30	- Of polymers of styrene:		
	10	- - Used as an adhesive by melting	kg	NIL
	90	- - Other	kg	NIL
		- Of polymers of vinyl chloride:		
	3920.43	- - Containing by weight not less than 6% of plasticisers:		
	10	- - - Tapes used in the manufacture of telephonic or electric wires	kg	NIL
	90	- - - Other	kg	NIL
	3920.49	- - Other:		
	10	- - - Tapes used in the manufacture of telephonic or electric wires	kg	NIL
	90	- - - Other	kg	NIL
		- Of acrylic polymers:		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3920.51 00	- - Of poly(methyl methacrylate)	kg	NIL
	3920.59 00	- - Other	kg	NIL
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
	3920.61	- - Of polycarbonates:		
	10	- - - Film	kg	NIL
	20	- - - Used as an adhesive by melting	kg	NIL
	90	- - - Other	kg	NIL
	3920.62	- - Of poly(ethylene terephthalate):		
	10	- - - Film	kg	NIL
	20	- - - Used as an adhesive by melting	kg	NIL
	90	- - - Other	kg	NIL
	3920.63	- - Of unsaturated polyesters:		
	10	- - - Used as an adhesive by melting	kg	NIL
	90	- - - Other	kg	NIL
	3920.69	- - Of other polyesters:		
	10	- - - Used as an adhesive by melting	kg	NIL
	90	- - - Other	kg	NIL
		- Of cellulose or its chemical derivatives:		
	3920.71	- - Of regenerated cellulose:		
	10	- - - Cellophane film	kg	NIL
	20	- - - Viscose tear-off ribbon; foil	kg	NIL
	30	- - - Viscose film	kg	NIL
	40	- - - Used as an adhesive by melting	kg	NIL
	90	- - - Other	kg	NIL
	3920.72	- - Of vulcanised fibre:		
	10	- - - Used as an adhesive by melting	kg	NIL
	90	- - - Other	kg	NIL
	3920.73	- - Of cellulose acetate:		
		- - - Used as an adhesive by melting:		
	11	- - - - Cellulose acetate, plasticized	kg	NIL
	19	- - - - Other	kg	NIL
	90	- - - Other	kg	NIL
	3920.79	- - Of other cellulose derivatives:		
	10	- - - Used as an adhesive by melting	kg	NIL
	90	- - - Other	kg	NIL
		- Of other plastics:		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.21	3920.91	- - Of poly(vinyl butyral):		
	10	- - - Film of a kind used in safety glass, of a thickness between 0.38 mm and 0.76 mm, not exceeding 2 m in width	kg	NIL
	90	- - - Other	kg	NIL
	3920.92	- - Of polyamides:		
	10	- - - Of nylon 6	kg	NIL
	20	- - - Used as an adhesive by melting	kg	NIL
	90	- - - Other	kg	NIL
	3920.93	- - Of amino-resins:		
		- - - Used as an adhesive by melting:		
	11	- - - - Of melamine resins; of other amino-resins (except urea resins)	kg	NIL
	19	- - - - Other	kg	NIL
	90	- - - Other	kg	NIL
	3920.94	- - Of phenolic resins:		
	10	- - - Phenol formaldehyde (bakelite) sheets	kg	NIL
	20	- - - Used as an adhesive by melting	kg	NIL
	90	- - - Other	kg	NIL
	3920.99	- - Of other plastics:		
	10	- - - Corrugated sheets and plates	kg	NIL
	20	- - - Other fluorocarbon sheets	kg	NIL
	30	- - - Used as an adhesive by melting	kg	NIL
	90	- - - Other	kg	NIL
		<b>Other plates, sheets, film, foil and strip, of plastics.</b>		
		- Cellular:		
	3921.11	- - Of polymers of styrene:		
	10	- - - Plates and sheets	kg	NIL
	90	- - - Other	kg	NIL
		- - Of polymers of vinyl chloride:		
		- - - Plates and sheets:		
	3921.12	11 - - - - Tapes used in the manufacture of telephonic or electric wire	kg	NIL
	19	- - - - Other	kg	NIL
		- - - Other:		
	91	- - - - Tapes used in the manufacture of telephonic or electric wire	kg	NIL
	99	- - - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.22	3921.13	-- <i>Of polyurethanes:</i>		
	10	--- Plates and sheets	kg	NIL
	90	--- Other	kg	NIL
		-- <i>Of regenerated cellulose:</i>		
		--- <i>Plates and sheets:</i>		
	3921.14	11 --- Cellophane used in the manufacture of adhesive tape	kg	NIL
	12	---- Other, used in the manufacture of adhesive tape	kg	NIL
	19	---- Other	kg	NIL
		--- <i>Other:</i>		
	91	---- Used in the manufacture of adhesive tape	kg	NIL
	99	---- Other	kg	NIL
		-- <i>Of other plastic:</i>		
		--- <i>Plates and sheets:</i>		
	3921.19	11 --- Tapes used in the manufacture of telephonic or electric wire	kg	NIL
	19	---- Other	kg	NIL
		--- <i>Other:</i>		
	91	---- Tapes used in the manufacture of telephonic or electric wire	kg	NIL
	99	---- Other	kg	NIL
	3921.90	- <i>Other:</i>		
	10	-- Tapes used in the manufacture of telephonic or electric wire	kg	NIL
	20	-- Plates and sheets	kg	NIL
	90	-- Other	kg	NIL
		<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>		
	3922.10	00 - Baths, shower-baths, sinks and wash-basins	kg	NIL
	3922.20	- <i>Lavatory seats and covers:</i>		
	10	-- Covers	kg	NIL
	90	-- Other	kg	NIL
	3922.90	- <i>Other:</i>		
	10	-- Flushing water closets (lavatory pans) and urinals	kg	NIL
	20	-- Parts of flushing cisterns	kg	NIL
	90	-- Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.23	3923.10	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
		- Boxes, cases, crates and similar articles:		
		-- Boxes used for cinematographic films, tapes, disc	kg	NIL
	90	-- Other	kg	NIL
		- Sacks and bags (including cones):		
	3923.21	-- Of polymers of ethylene:		
		--- Aseptic bags with aluminium foil reinforcing material (excluding retort pouch)	kg	NIL
		--- Other	kg	NIL
	3923.29	-- Of other plastics:		
		--- Aseptic bags with aluminium foil reinforcing material (excluding retort pouch)	kg	NIL
		--- Laminated polypropylene bags of size 1000 mm x 1200 mm	kg	NIL
		--- Other	kg	NIL
	3923.30	- Carboys, bottles, flasks and similar articles:		
		-- Toothpaste tubes container	kg	NIL
		-- Other	kg	NIL
	3923.40	- Spools, cops, bobbins and similar supports:		
		-- For sewing machines	kg	10%
		-- For cinematographic or photographic use	kg	20%
		-- For textile mills	kg	NIL
		-- Other	kg	NIL
	3923.50	- Stoppers, lids, caps and other closures:		
		-- Actuator over caps	kg	NIL
		-- Other	kg	NIL
	3923.90	00 - Other	kg	NIL
39.24		Tableware, kitchenware, other household articles and toilet articles, of plastics.		
	3924.10	00 - Tableware and kitchenware	kg	NIL
	3924.90	- Other:		
		-- Bed pans, urinals (portable type) chamber-pots	kg	NIL
		-- Other	kg	NIL
39.25		Builders' ware of plastics, not elsewhere specified or included.		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.26	3925.10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	NIL
	3925.20 00	- Doors, windows and their frames and thresholds for doors	kg	NIL
	3925.30 00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	NIL
	3925.90 00	- Other	kg	NIL
		<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>		
	3926.10	- Office or school supplies:		
	10	- School supplies	kg	NIL
	20	- Office supplies	kg	NIL
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
	10	- Raincoats	kg	NIL
	20	- Gloves	kg	NIL
	30	- Babies' bib, shoulder pads or shields	kg	NIL
	40	- Aprons and other articles of apparel	kg	NIL
	50	- Articles of apparel used for the protection from chemical substances, radiation and fire	kg	NIL
	90	- Other, including belts	kg	NIL
	3926.30 00	- Fittings for furniture, coachwork or the like	kg	NIL
	3926.40 00	- Statuettes and other ornamental articles	kg	NIL
	3926.90	- Other:		
	10	- Floats for fishing nets	kg	NIL
	20	- Fans and handscreens, frames and handles therefor, and parts thereof	kg	NIL
		- Hygienic, medical and surgical articles:		
	31	- Colostomy, ileostomy and urine bags	kg	NIL
	32	- Plastic moulds with denture prints	kg	NIL
	33	- Poison mosquito nets	kg	NIL
	39	- Other	kg	NIL
		- Safety and protective devices:		
	41	- Police shields	kg	NIL
	42	- Protective masks and similar articles for use in welding and similar work	kg	NIL
	43	- Noise reducing devices and covers for the ears; apparatus for measuring vapour of organic substances or of mercury	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	44	- - - Life saving cushions for protection of persons falling from heights	kg	NIL
	49	- - - Other	kg	NIL
		- - <i>Industrial articles:</i>		
	51	- - - Oil spill booms	kg	NIL
	52	- - - Pipe or thread sealing tape	kg	NIL
	53	- - - Transmission or conveyor belts or belting	kg	NIL
	54	- - - Other, articles used in machinery	kg	NIL
	55	- - - Plastic J-hooks and bunch blocks for detonators	kg	NIL
	59	- - - Other	kg	NIL
	60	- - Nipple former, breastshells, nipple shields, hand expression funnel, supplement nursing system, feeder (Haberman type)	kg	NIL
	70	- - Corset busks and similar supports for articles of apparel or clothing accessories	kg	NIL
		- - <i>Other:</i>		
	91	- - - Poultry feeders	kg	NIL
	92	- - - Cards for jewellery or small objects of personal adornment; beads; shoe lasts	kg	NIL
	93	- - - Racket strings of a length not exceeding 15 m put up for retail sale	kg	NIL
	94	- - - Reflected light nails	kg	NIL
	95	- - - Other articles of non-rigid cellular products	kg	NIL
	96	- - - Prayer beads	kg	NIL
	99	- - - Other	kg	NIL

## Chapter 40

## Rubber and articles thereof

## NOTES

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear or parts thereof of Chapter 64;
  - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
  - (a) Liquids or pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:
  - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
  - (b) Thioplasts (TM); and
  - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures or unsaturated synthetic substances with saturated synthetic high polymers, provided that all the

above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in *(a)* above.

5. *(a)* Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
  - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
  - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under *(b)*;*(b)* The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
  - (i) emulsifiers or anti-tack agents;
  - (ii) small amounts of breakdown products of emulsifiers;
  - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes) antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabrics impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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In heading 40.08, the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.		
	4001.10	- Natural rubber latex, whether or not pre-vulcanised:		
		- - Exceeding 0.5% ammonia content:		
	11	- - - Centrifuge concentrate	kg	NIL
	12	- - - Processed by other methods	kg	NIL
		- - Not exceeding 0.5% ammonia content:		
	21	- - - Centrifuge concentrate	kg	NIL
	22	- - - Processed by other methods	kg	NIL
		- Natural rubber in other forms:		
	4001.21	- - Smoked sheets:		
	10	- - - RSS Grade 1	kg	NIL
	20	- - - RSS Grade 2	kg	NIL
	30	- - - RSS Grade 3	kg	NIL
	40	- - - RSS Grade 4	kg	NIL
	50	- - - RSS Grade 5	kg	NIL
	90	- - - Other	kg	NIL
	4001.22	- - Technically specified natural rubber (TSNR):		
	10	- - - Standard Indonesian rubber SIR 3 CV	kg	NIL
	20	- - - Other Standard Indonesian rubber	kg	NIL
	30	- - - Standard Malaysian rubber	kg	NIL
	40	- - - Specified Singapore rubber	kg	NIL
	50	- - - Thai tested rubber	kg	NIL
	60	- - - Standard Cambodia rubber	kg	NIL
	90	- - - Other	kg	NIL
	4001.29	- - Other:		
	10	- - - Air-dried sheet	kg	NIL
	20	- - - Latex crepe	kg	NIL
	30	- - - Sole crepe	kg	NIL
	40	- - - Remilled crepe, including flat bark crepe	kg	NIL
	50	- - - Other crepe	kg	NIL
	60	- - - Superior processing rubber	kg	NIL
	70	- - - Skim rubber	kg	NIL
	80	- - - Scrap (tree, earth or smoked) and cup lump	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.02	90	- - - Other	kg	NIL
	4001.30	- <i>Balata, gutta-percha, guayule, chicle and similar natural gums:</i>		
		- - <i>Jelutong:</i>		
	11	- - - In primary form	kg	NIL
	19	- - - Other	kg	NIL
		- - <i>Other:</i>		
	91	- - - In primary form	kg	NIL
	99	- - - Other	kg	NIL
		<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>		
		- <i>Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):</i>		
	4002.11	00 - - Latex	kg	NIL
	4002.19	00 - - Other	kg	NIL
	4002.20	00 - Butadiene rubber (BR)	kg	NIL
		- <i>Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):</i>		
	4002.31	00 - - Isobutene-isoprene (butyl) rubber (IIR)	kg	NIL
	4002.39	00 - - Other	kg	NIL
		- <i>Chloroprene (chlorobutadiene) rubber (CR):</i>		
	4002.41	00 - - Latex	kg	NIL
	4002.49	00 - - Other	kg	NIL
		- <i>Acrylonitrile-butadiene rubber (NBR):</i>		
	4002.51	00 - - Latex	kg	NIL
	4002.59	00 - - Other	kg	NIL
	4002.60	00 - Isoprene rubber (IR)	kg	NIL
	4002.70	00 - Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	NIL
	4002.80	- <i>Mixtures of any product of heading 40.01 with any product of this heading:</i>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.03	4002.91	10 - - Mixture of natural rubber latex with synthetic rubber latex	kg	NIL
		90 - - Other	kg	NIL
	4002.99	- <i>Other:</i>		
		00 - - Latex	kg	NIL
	4003.00	00 - - Other	kg	NIL
		00 Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	NIL
	4004.00	00 Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	NIL
		40.05 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		
	4005.10	00 - Compounded with carbon black or silica	kg	NIL
		4005.20 00 - Solutions; dispersions other than those of sub-heading 4005.10	kg	NIL
40.06	4005.91	- <i>Other:</i>		
		00 - - Plates, sheets and strip	kg	NIL
	4005.99	00 - - Other	kg	NIL
		40.06 Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.		
	4006.10	00 - "Camel-back" strips for retreading rubber tyres	kg	NIL
		4006.90 00 - Other	kg	NIL
	4007.00	00 Vulcanised rubber thread and cord.	kg	NIL
		40.08 Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		
	4008.11	- <i>Of cellular rubber:</i>		
		00 - - Plates, sheets, and strip	kg	NIL
40.08	4008.19	00 - - Other	kg	NIL
		- <i>Of non-cellular rubber:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.09	4008.21 00	- - Plates, sheets and strip	kg	NIL
	4008.29 00	- - Other	kg	NIL
		<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>		
		<i>- Not reinforced or otherwise combined with other materials:</i>		
	4009.11 00	- - Without fittings	kg	NIL
	4009.12 00	- - With fittings	kg	NIL
		<i>- Reinforced or otherwise combined only with metal:</i>		
	4009.21	- - Without fittings:		
	10	- - - Mining slurry suction and discharge hose	kg	NIL
	90	- - - Other	kg	NIL
	4009.22	- - With fittings:		
	10	- - - Mining slurry suction and discharge hose	kg	NIL
	90	- - - Other	kg	NIL
		<i>- Reinforced or otherwise combined only with textile materials:</i>		
	4009.31	- - Without fittings:		
	10	- - - Mining slurry suction and discharge hose	kg	NIL
	90	- - - Other	kg	NIL
	4009.32	- - With fittings:		
	10	- - - Mining slurry suction and discharge hose	kg	NIL
	90	- - - Other	kg	NIL
		<i>- Reinforced or otherwise combined other materials:</i>		
	4009.41	- - Without fittings:		
	10	- - - Mining slurry suction and discharge hose	kg	NIL
	90	- - - Other	kg	NIL
	4009.42	- - With fittings:		
	10	- - - Mining slurry suction and discharge hose	kg	NIL
	90	- - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.		
		- Conveyor belts or belting:		
	4010.11	- - Reinforced only with metal:		
	10	- - - Of a width exceeding 20 cm	kg	NIL
	90	- - - Other	kg	NIL
	4010.12	- - Reinforced only with textile materials:		
	10	- - - Of a width exceeding 20 cm	kg	NIL
	90	- - - Other	kg	NIL
	4010.13	- - Reinforced only with plastics:		
	10	- - - Of a width exceeding 20 cm	kg	NIL
	90	- - - Other	kg	NIL
	4010.19	- - Other:		
	10	- - - Of a width exceeding 20 cm	kg	NIL
	90	- - - Other	kg	NIL
		- Transmission belts or belting:		
	4010.31	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	NIL
	4010.32	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	NIL
	4010.33	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	NIL
	4010.34	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	NIL
	4010.35	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	NIL
	4010.36	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	NIL
	4010.39	- - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.11		New pneumatic tyres, of rubber.		
	4011.10 00	- Of a kind used on motor cars (including station wagons and racing cars)	u	20%
	4011.20	- <i>Of a kind used on buses or lorries:</i>		
	10	- - Of a width not exceeding 450 mm	u	20%
	90	- - Other	u	20%
	4011.30 00	- Of a kind used on aircraft	u	NIL
	4011.40 00	- Of a kind used on motorcycles	u	20%
	4011.50 00	- Of a kind used on bicycles	u	20%
		- <i>Other, having a "herring-bone" or similar tread:</i>		
	4011.61	- - <i>Of a kind used on agricultural or forestry vehicles and machines:</i>		
	10	- - - Of a kind used on agricultural vehicles and machines	u	15%
	20	- - - Of a kind used on earth moving machinery	u	15%
	90	- - - Other	u	15%
	4011.62	- - <i>Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:</i>		
	10	- - - Of a kind used on construction or industrial handling vehicles	u	15%
	20	- - - Of a kind used on earth moving machinery	u	15%
	90	- - - Other	u	15%
	4011.63	- - <i>Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:</i>		
	10	- - - Of a kind used on earth moving machinery	u	15%
	90	- - - Other	u	15%
	4011.69	- - <i>Other:</i>		
	10	- - - Of a kind used on vehicles of Chapter 87	u	15%
	20	- - - Of a kind used on earth moving machinery	u	15%
	90	- - - Other	u	15%
		- <i>Other:</i>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.12	4011.92	-- Of a kind used on agricultural or forestry vehicles and machines:		
	10	--- Of a kind used on agricultural vehicles and machines	u	15%
	20	--- Of a kind used on earth moving machinery	u	15%
	90	--- Other	u	15%
	4011.93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:		
	10	--- Of a kind used on construction or industrial handling vehicles	u	15%
	20	--- Of a kind used on earth moving machinery	u	15%
	90	--- Other	u	15%
	4011.94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:		
	10	--- Of a kind used on earth moving machinery	u	15%
	90	--- Other	u	15%
	4011.99	-- Other:		
	10	--- Of a kind used on vehicles of Chapter 87	u	15%
	20	--- Of a kind used on earth moving machinery	u	15%
	90	--- Other, of a width exceeding 450 mm	u	15%
		<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>		
		- Retreaded tyres:		
	4012.11	00 -- Of a kind used on motor cars (including station wagons and racing cars)	u	20%
	4012.12	-- Of a kind used on buses or lorries:		
	10	--- Of a width not exceeding 450 mm	u	20%
	90	--- Other	u	20%
	4012.13	00 -- Of a kind used on aircraft	u	NIL
	4012.19	-- Other:		
	10	--- Of a kind used on motorcycles	u	20%
	20	--- Of a kind used on bicycles	u	20%
	30	--- Of a kind used on earth moving machinery	u	15%
	40	--- Of a kind used on other vehicles of Chapter 87	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	90	- - - Other	u	NIL
	4012.20	- <i>Used pneumatic tyres:</i>		
	10	- - Of a kind used on motor cars (including station wagons, racing cars)	u	20%
		- - <i>Of a kind used on buses or lorries:</i>		
	21	- - - Of a width not exceeding 450 mm	u	20%
	29	- - - Other	u	20%
		- - <i>Of a kind used on aircraft:</i>		
	31	- - - Suitable for retreading	u	NIL
	39	- - - Other	u	NIL
	40	- - Of a kind used on motorcycles and scooters	u	20%
	50	- - Of a kind used on bicycles	u	20%
	60	- - Of a kind used on earth moving machinery	u	15%
	70	- - Of a kind used on other vehicles of Chapter 87	u	20%
	90	- - Other	u	NIL
	4012.90	- <i>Other:</i>		
		- - <i>Solid or cushion tyres of a kind used on vehicles of Chapter 87:</i>		
	01	- - - Solid tyres not exceeding 100 mm in external diameter	kg	NIL
	02	- - - Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter	kg	NIL
	03	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm, for use on vehicles of heading 87.09	kg	NIL
	04	- - - Other solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	kg	NIL
	05	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09	kg	NIL
	06	- - - Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	kg	20%
	11	- - - Cushion tyres of a width not exceeding 450 mm	kg	20%
	12	- - - Cushion tyres of a width exceeding 450 mm	kg	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.13	4013.10	- - Solid or cushion tyres of a kind used on earth moving machinery:		
		21 - - - Solid tyres not exceeding 100 mm in external diameter	kg	15%
		22 - - - Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter	kg	15%
		23 - - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	kg	15%
		24 - - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	kg	15%
		31 - - - Cushion tyres of a width not exceeding 450 mm	kg	15%
		32 - - - Cushion tyres of a width exceeding 450 mm	kg	15%
		- - Other solid or cushion tyres:		
		41 - - - Solid tyres not exceeding 100 mm in external diameter	kg	NIL
		42 - - - Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter	kg	NIL
		43 - - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	kg	20%
		44 - - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	kg	20%
		51 - - - Cushion tyres of a width not exceeding 450 mm	kg	20%
		52 - - - Cushion tyres of a width exceeding 450 mm	kg	20%
		60 - - Buffed tyres	kg	20%
		70 - - Replaceable tyre treads of a width not exceeding 450 mm	kg	20%
		80 - - Tyre flaps	kg	20%
		90 - - Other	kg	20%
		<b>Inner tubes, of rubber.</b>		
		- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:		
		- - Of a kind used on motor cars:		
		11 - - - Suitable for fitting to tyres of width not exceeding 450 mm	u	20%
		19 - - - Suitable for fitting to tyres of width exceeding 450 mm	u	20%
		- - Of a kind used on buses or lorries:		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.14	21	- - - Suitable for fitting to tyres of width not exceeding 450 mm	u	20%
	29	- - - Suitable for fitting to tyres of width exceeding 450 mm	u	20%
	4013.20	00 - Of a kind used on bicycles	u	20%
	4013.90	- <i>Other:</i>		
		- - <i>Of a kind used on earth moving machinery:</i>		
	11	- - - Suitable for fitting to tyres of width not exceeding 450 mm	u	15%
	19	- - - Suitable for fitting to tyres of width exceeding 450 mm	u	15%
	20	- - Of a kind used on motor cycles or motor scooters	u	20%
		- - <i>Of a kind used on other vehicles of Chapter 87:</i>		
	31	- - - Suitable for fitting to tyres of width not exceeding 450 mm	u	20%
	39	- - - Suitable for fitting to tyres of width exceeding 450 mm	u	20%
	40	- - Of a kind used on aircraft	u	NIL
		- - <i>Other:</i>		
	91	- - - Suitable for fitting to tyres of width not exceeding 450 mm	u	20%
	99	- - - Suitable for fitting to tyres of width exceeding 450 mm	u	20%
40.15		<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hardened rubber.</b>		
	4014.10	00 - Sheath contraceptives	kg	NIL
	4014.90	- <i>Other:</i>		
	10	- - Teats for feeding bottles and similar kinds	kg	NIL
	20	- - Soothers	kg	NIL
	30	- - Ice or hot water bags	kg	NIL
	90	- - Other	kg	NIL
40.15		<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>		
		- <i>Gloves, mittens and mitts:</i>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.16	4015.11 00	- - Surgical	kg	NIL
	4015.19 00	- - Other	kg	NIL
	4015.90	- Other:		
	10	- - Diving suits	kg	NIL
	20	- - Of a kind plated with lead for X-ray protection	kg	NIL
	90	- - Other	kg	NIL
		<b>Other articles of vulcanised rubber other than hard rubber.</b>		
	4016.10 00	- Of cellular rubber	kg	NIL
		- Other:		
	4016.91	- - Floor coverings and mats:		
	10	- - - Mats	kg	10%
	90	- - - Other	kg	NIL
	4016.92 00	- - Erasers	kg	NIL
	4016.93	- - Gaskets, washers and other seals:		
	10	- - - Packing for electrolytic capacitors	kg	NIL
	90	- - - Other	kg	NIL
	4016.94 00	- - Boat or dock fenders, whether or not inflatable	kg	NIL
	4016.95 00	- - Other inflatable articles	kg	NIL
	4016.99	- - Other:		
		- - - Parts and accessories for vehicles of Chapter 87:		
	11	- - - - For motor vehicles of heading 87.02, 87.03, 87.04, 87.05 and 87.11	kg	20%
	12	- - - - For motor vehicles of headings 87.09, 87.13, 87.15 and 87.16	kg	20%
	13	- - - - Mudguards for bicycles	kg	20%
	14	- - - - Other bicycle parts	kg	20%
	15	- - - - Accessories for bicycles	kg	20%
	16	- - - - For carriages for disable persons	kg	NIL
	19	- - - - Other	kg	NIL
	20	- - - Parts and accessories of parachutes of heading 88.04	kg	NIL
	30	- - - Rubber band	kg	NIL
	40	- - - Deck fenders	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		50 - - - Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses	kg	NIL
		- - - Other:		
		91 - - - - Rail pad	kg	NIL
		92 - - - - Structural bearings including bridge bearings, other than rail pad	kg	NIL
		93 - - - - Rubber grommets and rubber covers for automotive wiring harness	kg	NIL
		94 - - - - Table mats and table covers	kg	NIL
		95 - - - - Stoppers for pharmaceutical use	kg	NIL
		99 - - - - Other	kg	NIL
40.17	4017.00	00 Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	kg	NIL

## SECTION VIII

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;  
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;  
ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)**

## Chapter 41

## Raw hides and skins (other than furskins) and leather

## NOTES

1. This Chapter does not cover:
  - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
  - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
  - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian, or similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
- (B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
41.02	4101.20 00	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	kg	NIL
	4101.50 00	- Whole hides and skins, of a weight exceeding 16 kg	kg	NIL
	4101.90 00	- Other, including butts, bends and bellies	kg	NIL
		<b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1/c) to this Chapter.</b>		
	4102.10 00	- With wool on	kg	NIL
		- Without wool on:		
41.03	4102.21 00	- - Pickled	kg	NIL
	4102.29 00	- - Other	kg	NIL
		<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1/b) or Note 1/c) to this Chapter.</b>		
41.04	4103.10 00	- Of goats or kids	kg	NIL
	4103.20 00	- Of reptiles	kg	NIL
	4103.30 00	- Of swine	kg	NIL
	4103.90 00	- Other	kg	NIL
		<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>		
		<i>- In the wet state (including wet-blue):</i>		
	4104.11	- - Full grains, unsplit; grain splits:		
	10	- - - Chrome-wet-blue hides and skins	kg	NIL
	20	- - - Bovine leather, vegetable pre-tanned	kg	NIL
	90	- - - Other	kg	NIL
	4104.19	- - Other:		
	10	- - - Chrome-wet-blue hides and skins	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
41.05	20	- - - Bovine leather, vegetable pre-tanned	kg	NIL
		- - - Other	kg	NIL
	4104.41	- <i>In the dry state (crust):</i>		
		- - <i>Full grains, unsplit; grain splits:</i>		
		- - - Crust vegetable (semi-tanned) hides and skins	kg	NIL
	90	- - - Other	kg	NIL
		- - <i>Other:</i>		
	4104.49	- - - Crust vegetable (semi-tanned) hides and skins	kg	NIL
		- - - Other	kg	NIL
	4105.10	<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>		
		- <i>In the wet state (including wet-blue):</i>		
		- - Alum tanned	kg	NIL
		- - Vegetable pre-tanned	kg	NIL
		- - Chrome-wet-blue skins	kg	NIL
		- - Other	kg	NIL
	4105.30	- In the dry state (crust)	kg	NIL
		<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>		
41.06	4106.21	- <i>Of goats or kids:</i>		
		- - <i>In the wet state (including wet-blue):</i>		
		- - - Vegetable pre-tanned	kg	NIL
		- - - Chrome-wet-blue skins	kg	NIL
	90	- - - Other	kg	NIL
		- - In the dry state (crust)	kg	NIL
	4106.22	- <i>Of swine:</i>		
		- - <i>In the wet state (including wet-blue):</i>		
		- - - Chrome-wet-blue skins	kg	NIL
	90	- - - Other	kg	NIL
		- - <i>In the dry state (crust):</i>		
	4106.31	- - - Crust vegetable (semi-tanned) skins	kg	NIL
		- - - Other	kg	NIL
	4106.32	- - - Crust vegetable (semi-tanned) skins	kg	NIL
		- - - Other	kg	NIL
	4106.40	- - <i>Of reptiles:</i>		
		- - - Vegetable pre-tanned	kg	NIL
		- - - Chrome-wet-blue skins	kg	NIL
		- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
41.07	.	- Other:		
	4106.91	- - In the wet state (including wet-blue):		
	10	- - - Chrome-wet-blue skins	kg	NIL
	90	- - - Other	kg	NIL
	4106.92	- - In the dry state (crust):		
	10	- - - Crust vegetable (semi-tanned) skins	kg	NIL
	90	- - - Other	kg	NIL
		<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.</b>		
		- Whole hides and skins:		
	4107.11	00 - - Full grains, unsplit	kg	NIL
	4107.12	00 - - Grain splits	kg	NIL
	4107.19	00 - - Other	kg	NIL
		- Other, including sides:		
	4107.91	00 - - Full grains, unsplit	kg	NIL
41.12	4107.92	00 - - Grain splits	kg	NIL
	4107.99	00 - - Other	kg	NIL
41.12	4112.00	00 <b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.</b>	kg	NIL
41.13		<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.</b>		
	4113.10	00 - Of goats or kids	kg	NIL
	4113.20	00 - Of swine	kg	NIL
	4113.30	00 - Of reptiles	kg	NIL
	4113.90	00 - Other	kg	NIL
41.14		<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
41.15	4114.10 00	- Chamois (including combination chamois) leather	kg	NIL
	4114.20 00	- Patent leather and patent laminated leather; metallised leather	kg	NIL
		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.		
	4115.10 00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	NIL
	4115.20 00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	NIL



## Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers;  
articles of animal gut (other than silk-worm gut)

## NOTES

1. This Chapter does not cover:
  - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
  - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
  - (c) Made up articles of netting (heading 56.08);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65;
  - (f) Whips, riding-crops or other articles of heading 66.02;
  - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
  - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally section XV);
  - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
2. (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover:
  - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
  - (b) Articles of plaiting materials (heading 46.02).
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

3. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
42.01	4201.00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg	NIL
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.		
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
	4202.11	- - With outer surface of leather, of composition leather or of patent leather:		
	10	- - - School satchels	u	NIL
	90	- - - Other	u	NIL
	4202.12	- - With outer surface of plastics or of textile materials:		
	10	- - - School satchels	u	NIL
	90	- - - Other	u	NIL
	4202.19	- - Other:		
	10	- - - Of wood, iron, steel or zinc	u	NIL
	20	- - - Of nickel or aluminium	u	NIL
	90	- - - Other	u	NIL
		- Handbags, whether or not with shoulder strap, including those without handle:		
	4202.21 00	- - With outer surface of leather, of composition leather or of patent leather	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
42.03	4202.22 00	- - With outer surface of plastic sheeting or of textile materials	u	NIL
	4202.29 00	- - Other  - Articles of a kind normally carried in the pocket or in the handbag:	u	NIL
	4202.31 00	- - With outer surface of leather, of composition leather or of patent leather	kg	NIL
	4202.32 00	- - With outer surface of plastic sheeting or of textile materials	kg	NIL
	4202.39 00	- - Other  - Other:	kg	NIL
	4202.91	- - With outer surface of leather, of composition leather or of patent leather:		
	10	- - - Sport bags	kg	NIL
	20	- - - Bowling bags	kg	NIL
	90	- - - Other	kg	NIL
	4202.92	- - With outer surface of plastic sheeting or of textile materials:		
	10	- - - Bowling bags	kg	NIL
	90	- - - Other	kg	NIL
	4202.99	- - Other:		
	10	- - - Of copper	kg	NIL
	20	- - - Of nickel	kg	NIL
	30	- - - Of zinc	kg	NIL
	40	- - - Of animal carving material or worked vegetable carving material or mineral origin	kg	NIL
	90	- - - Other	kg	NIL
		Articles of apparel and clothing accessories, of leather or of composition leather.		
	4203.10 00	- Articles of apparel  - Gloves, mittens and mitts:	kg	10%
	4203.21 00	- - Specially designed for use in sports	kg	10%
	4203.29	- - Other gloves, mittens and mitts:		
	10	- - - Protective work gloves	kg	10%
	90	- - - Other	kg	10%
	4203.30 00	- Belts and bandoliers	kg	10%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4203.40 00	- Other clothing accessories	kg	10%
42.04	4204.00 00	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses.	kg	NIL
42.05	4205.00	Other articles of leather or of composition leather.		
	10	- Boot laces; mats	kg	10%
	20	- Industrial safety belts and harnesses	kg	NIL
	30	- Leather strings or cords for jewellery or for personal adornment	kg	NIL
	90	- Other	kg	NIL
42.06		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.		
	4206.10 00	- Catgut	kg	NIL
	4206.90 00	- Other	kg	NIL

## Chapter 43

## Furskins and artificial fur; manufactures thereof

## NOTES

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
  - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
  - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 to that Chapter);
  - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65; or
  - (f) Articles of Chapter 95 (for example, toys, games, sport requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on the leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.		
	4301.10 00	- Of mink, whole, with or without head, tail or paws	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
43.02	4301.30 00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	NIL
	4301.60 00	- Of fox, whole, with or without head, tail or paws	kg	NIL
	4301.70 00	- Of seal, whole, with or without head, tail or paws	kg	NIL
	4301.80 00	- Other furskins, whole, with or without head, tail or paws	kg	NIL
	4301.90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	NIL
		<b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.</b>		
		<i>- Whole skins, with or without head, tail or paws, not assembled:</i>		
	4302.11 00	- - Of mink	kg	NIL
	4302.13 00	- - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	kg	NIL
	4302.19 00	- - Other	kg	NIL
43.03	4302.20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	NIL
	4302.30 00	- Whole skins and pieces or cuttings thereof, assembled	kg	NIL
		<b>Articles of apparel, clothing accessories and other articles of fur skin.</b>		
	4303.10	<i>- Articles of apparel and clothing accessories:</i>		
	10	- - Clothing accessories	kg	10%
	20	- - Articles of apparel	kg	10%
	4303.90	<i>- Other:</i>		
	10	- - Sport bags	kg	10%
	20	- - Article for industrial purposes	kg	10%
	90	- - Other	kg	10%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
43.04	4304.00	Artificial fur and articles thereof.		
	10	- Artificial fur	kg	10%
	20	- Article for industrial purposes	kg	10%
		- <i>Other:</i>		
	91	- - Sport bags	kg	10%
	99	- - Other	kg	10%

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK;  
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;  
BASKETWARE AND WICKERWORK

Chapter 44

Wood and articles of wood; wood charcoal

NOTES

1. This Chapter does not cover:
  - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
  - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
  - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
  - (d) Activated charcoal (heading 38.02);
  - (e) Articles of heading 42.02;
  - (f) Goods of Chapter 46;
  - (g) Footwear or parts thereof of Chapter 64;
  - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - (ij) Goods of heading 68.08;
  - (k) Imitation jewellery of heading 71.17;
  - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (n) Parts of firearms (heading 93.05);
  - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
  - (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond),



and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

#### SUB-HEADING NOTE

1. For the purposes of sub-headings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		
	4401.10 00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms  - <i>Wood in chips or particles:</i>	kg	NIL
	4401.21 00	- - Coniferous	kg	20%
	4401.22 00	- - Non-coniferous	kg	20%
	4401.30 00	- Sawdust and other wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	kg	20%
44.02	4402.00 00	Wood charcoal (including shell and nut charcoal), whether or not agglomerated.	kg	NIL
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		
	4403.10	- <i>Treated with paint, stains, creosote or other preservatives:</i>		
	10	- - Baulks	m <sup>3</sup>	20%
	20	- - Sawlogs and veneer logs	m <sup>3</sup>	20%
	30	- - Pit-props (mine timber) in the wood	m <sup>3</sup>	20%
	40	- - Poles, piles and other wood in the round	m <sup>3</sup>	20%
	90	- - Other	m <sup>3</sup>	20%
	4403.20	- <i>Other, coniferous:</i>		
		- - <i>Damar Minyak:</i>		
	11	- - - Pulpwood	m <sup>3</sup>	20%
	12	- - - Baulks	m <sup>3</sup>	20%
	13	- - - Sawlogs and veneer logs	m <sup>3</sup>	20%
	14	- - - Pit-props (mine timber) in the round	m <sup>3</sup>	20%
	15	- - - Poles, piles and other wood in the round	m <sup>3</sup>	20%
	19	- - - Other	m <sup>3</sup>	20%
		- - <i>Podo:</i>		
	21	- - - Pulpwood	m <sup>3</sup>	20%
	22	- - - Baulks	m <sup>3</sup>	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		23 - - - Sawlogs and veneer logs	m <sup>3</sup>	20%
		24 - - - Pit-props (mine timber) in the round	m <sup>3</sup>	20%
		25 - - - Poles, piles and other wood in the round	m <sup>3</sup>	20%
		29 - - - Other	m <sup>3</sup>	20%
		- - <i>Sempilor:</i>		
		31 - - - Pulpwood	m <sup>3</sup>	20%
		32 - - - Baulks	m <sup>3</sup>	20%
		33 - - - Sawlogs and veneer logs	m <sup>3</sup>	20%
		34 - - - Pit-props (mine timber) in the round	m <sup>3</sup>	20%
		35 - - - Poles, piles and other wood in the round	m <sup>3</sup>	20%
		39 - - - Other	m <sup>3</sup>	20%
		- - <i>Other:</i>		
		91 - - - Pulpwood	m <sup>3</sup>	20%
		92 - - - Baulks	m <sup>3</sup>	20%
		93 - - - Sawlogs and veneer logs	m <sup>3</sup>	20%
		94 - - - Pit-props (mine timber) in the round	m <sup>3</sup>	20%
		95 - - - Poles, piles and other wood in the round	m <sup>3</sup>	20%
		99 - - - Other	m <sup>3</sup>	20%
		- <i>Other, of tropical wood specified in Sub-heading Note 1 to this Chapter:</i>		
	4403.41	- - <i>Dark Red Meranti, Light Red Meranti and Meranti Bakau:</i>		
		- - - <i>Dark Red Meranti (Obar Suluk):</i>		
		11 - - - - Pulpwood	m <sup>3</sup>	20%
		12 - - - - Baulks	m <sup>3</sup>	20%
		13 - - - - Sawlogs and veneer logs	m <sup>3</sup>	20%
		14 - - - - Pit-props (mine timber) in the round	m <sup>3</sup>	20%
		15 - - - - Poles, piles and other wood in the round	m <sup>3</sup>	20%
		19 - - - - Other	m <sup>3</sup>	20%
		- - - <i>Light Red Meranti (Red Seraya):</i>		
		21 - - - - Pulpwood	m <sup>3</sup>	20%
		22 - - - - Baulks	m <sup>3</sup>	20%
		23 - - - - Sawlogs and veneer logs	m <sup>3</sup>	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	24	---- Pit-props (mine timber) in the round	m <sup>3</sup>	20%
	25	---- Poles, piles and other wood in the round	m <sup>3</sup>	20%
	29	---- Other	m <sup>3</sup>	20%
		--- <i>Meranti Bakau:</i>		
	31	---- Pulpwood	m <sup>3</sup>	20%
	32	---- Baulks	m <sup>3</sup>	20%
	33	---- Sawlogs and veneer logs	m <sup>3</sup>	20%
	34	---- Pit-props (mine timber) in the round	m <sup>3</sup>	20%
	35	---- Poles, piles and other wood in the round	m <sup>3</sup>	20%
	39	---- Other	m <sup>3</sup>	20%
	4403.49	-- <i>Other:</i>		
		--- <i>Kapur:</i>		
	11	---- Pulpwood	m <sup>3</sup>	20%
	12	---- Baulks	m <sup>3</sup>	20%
	13	---- Sawlogs and veneer logs	m <sup>3</sup>	20%
	14	---- Pit-props (mine timber) in the round	m <sup>3</sup>	20%
	15	---- Poles, piles and other wood in the round	m <sup>3</sup>	20%
	19	---- Other	m <sup>3</sup>	20%
		--- <i>Keruing:</i>		
	21	---- Pulpwood	m <sup>3</sup>	20%
	22	---- Baulks	m <sup>3</sup>	20%
	23	---- Sawlogs and veneer logs	m <sup>3</sup>	20%
	24	---- Pit-props (mine timber) in the round	m <sup>3</sup>	20%
	25	---- Poles, piles and other wood in the round	m <sup>3</sup>	20%
	29	---- Other	m <sup>3</sup>	20%
		--- <i>Ramin:</i>		
	31	---- Pulpwood	m <sup>3</sup>	20%
	32	---- Baulks	m <sup>3</sup>	20%
	33	---- Sawlogs and veneer logs, in the rough	m <sup>3</sup>	20%
	34	---- Sawlogs and veneer logs, roughly squared	m <sup>3</sup>	20%
	35	---- Pit-props (mine timber) in the round	m <sup>3</sup>	20%
	36	---- Poles, piles and other wood in the round	m <sup>3</sup>	20%
	39	---- Other	m <sup>3</sup>	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
44.04		--- Other, of the following tropical wood specified in Sub-heading Note 1 to this Chapter:		
	91	---- Pulpwood	m <sup>3</sup>	20%
	92	---- Baulks	m <sup>3</sup>	20%
	93	---- Sawlogs and veneer logs	m <sup>3</sup>	20%
	94	---- Pit-props (mine timber) in the round	m <sup>3</sup>	20%
	95	---- Poles, piles and other wood in the round	m <sup>3</sup>	20%
	99	---- Other	m <sup>3</sup>	20%
		- Other:		
	4403.91	-- Of oak ( <i>Quercus</i> spp.):		
	10	--- Pulpwood	m <sup>3</sup>	20%
	20	--- Baulks	m <sup>3</sup>	20%
	30	--- Sawlogs and veneer logs	m <sup>3</sup>	20%
	40	--- Pit-props (mine timber) in the round	m <sup>3</sup>	20%
	50	--- Poles, piles and other wood in the round	m <sup>3</sup>	20%
	90	--- Other	m <sup>3</sup>	20%
	4403.92	-- Of beech ( <i>Fagus</i> spp.):		
	10	--- Pulpwood	m <sup>3</sup>	20%
	20	--- Baulks	m <sup>3</sup>	20%
	30	--- Sawlogs and veneer logs	m <sup>3</sup>	20%
	40	--- Pit-props (mine timber) in the round	m <sup>3</sup>	20%
	50	--- Poles, piles and other wood in the round	m <sup>3</sup>	20%
	90	--- Other	m <sup>3</sup>	20%
	4403.99	-- Other:		
	10	--- Pulpwood	m <sup>3</sup>	20%
	20	--- Baulks	m <sup>3</sup>	20%
	30	--- Sawlogs and veneer logs	m <sup>3</sup>	20%
	40	--- Pit-props (mine timber) in the round	m <sup>3</sup>	20%
	50	--- Poles, piles and other wood in the round	m <sup>3</sup>	20%
	90	--- Other	m <sup>3</sup>	20%
		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.		
	4404.10	00 - Coniferous	kg	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4404.20 00	- Non-coniferous	kg	20%
44.05	4405.00 00	Wood wool; wood flour.	kg	20%
44.06		Railway or tramway sleepers (cross-ties) of wood.		
	4406.10 00	- Not impregnated	m <sup>3</sup>	20%
	4406.90 00	- Other	m <sup>3</sup>	20%
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		
	4407.10	- Coniferous:		
	10	- - Planed	m <sup>3</sup>	20%
	20	- - Sanded or end-jointed	m <sup>3</sup>	20%
	90	- - Other	m <sup>3</sup>	20%
		- Of tropical wood specified in Sub-heading Note 1 to this Chapter:		
	4407.24	- - Virola, Mahogany ( <i>Swietenia spp.</i> ), Imbuia and Balsa:		
	10	- - - Planed	m <sup>3</sup>	20%
	20	- - - Sanded or end-jointed	m <sup>3</sup>	20%
	90	- - - Other	m <sup>3</sup>	20%
	4407.25	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
		- - - Dark Red Meranti, Light Red Maranti:		
	11	- - - - Planed	m <sup>3</sup>	20%
	12	- - - - Sanded or end-jointed	m <sup>3</sup>	20%
	19	- - - - Other	m <sup>3</sup>	20%
		- - - Meranti Bakau::		
	21	- - - - Planed	m <sup>3</sup>	20%
	22	- - - - Sanded or end-jointed	m <sup>3</sup>	20%
	29	- - - - Other	m <sup>3</sup>	20%
	4407.26	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:		
	10	- - - Planed	m <sup>3</sup>	20%
	20	- - - Sanded or end-jointed	m <sup>3</sup>	20%
	90	- - - Other	m <sup>3</sup>	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4407.29	-- Other:		
		--- Jelutong ( <i>Dyera spp.</i> ):		
11		---- Planed	m <sup>3</sup>	20%
12		---- Sanded or end-jointed	m <sup>3</sup>	20%
19		---- Other	m <sup>3</sup>	20%
		--- Kapur ( <i>Dryobalanops spp.</i> )		
21		---- Planed	m <sup>3</sup>	20%
22		---- Sanded or end-jointed	m <sup>3</sup>	20%
29		---- Other	m <sup>3</sup>	20%
		--- Kempas ( <i>Koompassia spp.</i> ):		
31		---- Planed	m <sup>3</sup>	20%
32		---- Sanded or end-jointed	m <sup>3</sup>	20%
39		---- Other	m <sup>3</sup>	20%
		--- Keruing ( <i>Dipterocarpus spp.</i> ):		
41		---- Planed	m <sup>3</sup>	20%
42		---- Sanded or end-jointed	m <sup>3</sup>	20%
49		---- Other	m <sup>3</sup>	20%
		--- Ramin ( <i>Gonystylus spp.</i> ):		
51		---- Planed	m <sup>3</sup>	20%
52		---- Sanded or end-jointed	m <sup>3</sup>	20%
59		---- Other	m <sup>3</sup>	20%
		--- Teak ( <i>Tectong spp.</i> ):		
61		---- Teak decks planed	m <sup>3</sup>	20%
62		---- Other, planed	m <sup>3</sup>	20%
63		---- Sanded or end-jointed	m <sup>3</sup>	20%
69		---- Other	m <sup>3</sup>	20%
		--- Balau ( <i>Shorea spp.</i> ):		
71		---- Planed	m <sup>3</sup>	20%
72		---- Sanded or end-jointed	m <sup>3</sup>	20%
79		---- Other	m <sup>3</sup>	20%
		--- Mengkulang ( <i>Heritiera spp.</i> ):		
81		---- Planed	m <sup>3</sup>	20%
82		---- Sanded or end-jointed	m <sup>3</sup>	20%
89		---- Other	m <sup>3</sup>	20%
		--- Other:		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
44.08	4407.91	----- <i>Jongkong and Merbau (Intsia spp.):</i>		
		91 ----- Planed	m <sup>3</sup>	20%
		92 ----- Sanded or end-jointed	m <sup>3</sup>	20%
		93 ----- Other	m <sup>3</sup>	20%
		----- <i>Other:</i>		
		94 ----- Planed	m <sup>3</sup>	20%
		95 ----- Sanded or end-jointed	m <sup>3</sup>	20%
		99 ----- Other	m <sup>3</sup>	20%
		- <i>Other:</i>		
		-- <i>Of oak (Quercus spp.):</i>		
		10 --- Planed	m <sup>3</sup>	20%
		20 --- Sanded or end-jointed	m <sup>3</sup>	20%
		90 --- Other	m <sup>3</sup>	20%
		-- <i>Of beech (Fagus spp.):</i>		
		10 --- Planed	m <sup>3</sup>	20%
		20 --- Sanded or end-jointed	m <sup>3</sup>	20%
		90 --- Other	m <sup>3</sup>	20%
	4407.99	-- <i>Other:</i>		
		10 --- Aguila wood, planed	m <sup>3</sup>	20%
		20 --- Aguila wood, sanded or end-jointed	m <sup>3</sup>	20%
		30 --- Other, planed	m <sup>3</sup>	20%
		40 --- Other, sanded or end-jointed	m <sup>3</sup>	20%
		90 --- Other	m <sup>3</sup>	20%
		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.		
	4408.10	- <i>Coniferous:</i>		
		10 -- Cedar wood slats prepared for pencil manufacture; radiata pinewood for blockboard manufacturing	kg	20%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
44.09	20	- - Other wood prepared for pencil manufacture	kg	20%
	30	- - Face veneer sheets	kg	20%
	90	- - Other	kg	20%
		<i>- Of tropical woods specified in Sub-heading Note 1 to this Chapter:</i>		
	4408.31	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
	10	- - - Prepared for pencil manufacture	kg	20%
	90	- - - Other	kg	20%
	4408.39	- - Other:		
	10	- - - Jelutong wood slats prepared for pencil manufacture	kg	20%
	20	- - - Other wood prepared for pencil manufacture	kg	20%
	90	- - - Other	kg	20%
	4408.90	- Other:		
	10	- - Face veneer sheets	kg	20%
	20	- - Other teak not used in the manufacture of pencils	kg	20%
	90	- - Other	kg	20%
		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.		
	4409.10	00 - Coniferous	kg	20%
	4409.20	- Non-coniferous:		
	10	- - Teak strips for parquet flooring	kg	20%
	20	- - Other strips for parquet flooring	kg	20%
	30	- - Other friezes for parquet flooring	kg	20%
	90	- - Other	kg	20%
44.10		Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
		<i>- Oriented strand board and waferboard, of wood:</i>		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
44.11	4410.21 00	- - Unworked or not further worked than sanded	kg	20%
	4410.29 00	- - Other <i>- Other, of wood:</i>	kg	20%
	4410.31 00	- - Unworked or not further worked than sanded	kg	20%
	4410.32 00	- - Surface-covered with melamine-impregnated paper	kg	20%
	4410.33 00	- - Surface-covered with decorative laminates of plastics	kg	20%
	4410.39 00	- - Other	kg	20%
	4410.90 00	- Other	kg	20%
		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b> <i>- Fibreboard of a density exceeding 0.8 g/cm<sup>3</sup>:</i>		
	4411.11 00	- - Not mechanically worked or surface covered	kg	NIL
	4411.19 00	- - Other <i>- Fibreboard of a density exceeding 0.5 g/cm<sup>3</sup> but not exceeding 0.8 g/cm<sup>3</sup>:</i>	kg	NIL
	4411.21 00	- - Not mechanically worked or surface covered	kg	NIL
	4411.29	- - - <i>Other:</i>		
	10	- - - Wooden beading and mouldings, including moulded skirting and other moulded board	kg	NIL
	90	- - - Other <i>- Fibreboard of a density exceeding 0.35 g/cm<sup>3</sup> but not exceeding 0.5 g/cm<sup>3</sup>:</i>	kg	NIL
	4411.31 00	- - Not mechanically worked or surface covered	kg	NIL
	4411.39	- - <i>Other:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
44.12	10	- - - Wooden beading and mouldings, including moulded skirting and other moulded board	kg	NIL
	90	- - - Other	kg	NIL
		- Other:		
	4411.91 00	- - Not mechanically worked or surface covered	kg	NIL
	4411.99	- - Other:		
	10	- - - Wooden beading and mouldings, including moulded skirting and other moulded board	kg	NIL
	90	- - - Other	kg	NIL
		<b>Plywood, veneered panels and similar laminated wood.</b>		
		- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		
	4412.13	- - With at least one outer ply of tropical woods specified in Sub-heading Note 1 to this Chapter:		
	10	- - - Plain	m <sup>3</sup>	20%
	90	- - - Other	m <sup>3</sup>	20%
	4412.14	- - Other, with at least one outer ply of non-coniferous wood:		
	10	- - - Plain	m <sup>3</sup>	20%
	90	- - - Other	m <sup>3</sup>	20%
	4412.19	- - Other:		
	10	- - - Plain	m <sup>3</sup>	20%
	90	- - - Other	m <sup>3</sup>	20%
		- Other, with at least one outer ply of non-coniferous wood:		
	4412.22 00	- - With at least one ply of tropical wood specified in Sub-heading Note 1 to this Chapter	m <sup>3</sup>	20%
	4412.23 00	- - Other, containing at least one layer of particle board	m <sup>3</sup>	20%
	4412.29 00	- - Other	m <sup>3</sup>	20%
		- Other:		

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<b>Heading No.</b>	<b>HS Code</b>	<b>Description</b>	<b>Unit of Quantity</b>	<b>Rate of Import Duty</b>
	4412.92 00	- - With at least one ply of tropical wood specified in Sub-heading Note 1 to this Chapter	kg	20%
	4412.93 00	- - Other, containing at least one layer of particle board	kg	20%
	4412.99 00	- - Other	kg	20%
44.13	4413.00 00	Densified wood, in blocks, plates, strips or profile shapes.	kg	20%
44.14	4414.00 00	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	NIL
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		
	4415.10 00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	NIL
	4415.20 00	- Pallets, box pallets and other load boards; pallet collars	u	NIL
44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		
		10 - Staves	kg	20%
		90 - Other	kg	NIL
44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		
		10 - Boot or shoe lasts	kg	NIL
		90 - Other	kg	NIL
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.		
	4418.10 00	- Windows, French-windows and their frames	kg	NIL
	4418.20 00	- Doors and their frames and thresholds	kg	NIL
	4418.30 00	- Parquet panels	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4418.40 00	- Shuttering for concrete constructional work	kg	NIL
	4418.50 00	- Shingles and shakes	kg	20%
	4418.90	- Other:		
	10	- - Cellular wood panels	kg	20%
	90	- - Other	kg	NIL
44.19	4419.00 00	Tableware and kitchenware, of wood.	kg	NIL
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments of wood; wooden articles of furniture not falling in Chapter 94.		
	4420.10 00	- Statuettes and other ornaments, of wood	kg	NIL
	4420.90 00	- Other	kg	NIL
44.21		Other articles of wood.		
	4421.10 00	- Clothes hangers	kg	NIL
	4421.90	- Other:		
	10	- - Spools, cops and bobbins, sewing thread reels and the like	kg	NIL
	20	- - Match splints	kg	20%
	30	- - Wooden pegs or pins for footwear	kg	20%
	40	- - Candy-sticks, ice-cream sticks and ice-cream spoons	kg	NIL
	50	- - Wood paving blocks	kg	NIL
	60	- - Blind and blind fittings	kg	NIL
	70	- - Fans and handscreens, frames and handles therefor and parts of such frames and handles	kg	NIL
		- - Other:		
	91	- - - Horse and bullock gear	kg	NIL
	92	- - - Prayer beads	kg	NIL
	93	- - - Other beads	kg	NIL
	94	- - - Toothpicks	kg	NIL
	99	- - - Other	kg	NIL

## Chapter 45

## Cork and articles of cork

## NOTES

1. This Chapter does not cover:
- (a) Footwear or parts of footwear of Chapter 64;
  - (b) Headgear or parts of headgear of Chapter 65; or
  - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.		
	4501.10 00	- Natural cork, raw or simply prepared	kg	NIL
	4501.90 00	- Other	kg	NIL
45.02	4502.00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	kg	NIL
45.03		Articles of natural cork.		
	4503.10 00	- Corks and stoppers	kg	NIL
	4503.90 00	- Other	kg	NIL
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.		
	4504.10 00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	NIL
	4504.90 00	- Other	kg	NIL

## Chapter 46

**Manufactures of straw, of esparto and of other plaiting materials;  
basketware and wickerwork**

**NOTES**

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves) unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
  - (a) Wall coverings of heading 48.14;
  - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
  - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
  - (d) Vehicles or bodies for vehicles, of basketware (Chapter 87); or
  - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of headings 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).		
	4601.20	- Mats, matting and screens of vegetable materials:		
	10	- - Mats and matting	kg	10%
	20	- - Screens	kg	NIL
		- Other:		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
46.02	4601.91	- - <i>Of vegetable materials:</i>		
	10	- - - Plaits and similar products of plaiting materials, whether or not assembled or not assembled into strips	kg	NIL
	90	- - - Other	kg	NIL
	4601.99	- - <i>Other:</i>		
	10	- - - Mats and matting	kg	10%
	20	- - - Plaits and similar products of plaiting materials, whether or not assembled or not assembled into strips	kg	NIL
	90	- - - Other	kg	NIL
		<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>		
	4602.10	- <i>Of vegetable materials:</i>		
	10	- - Of rattan	kg	NIL
	20	- - Of bamboo	kg	NIL
	90	- - Other	kg	NIL
	4602.90	- Of other materials	kg	NIL



## SECTION X

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;  
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD;  
PAPER AND PAPERBOARD AND ARTICLES THEREOF**

## Chapter 47

**Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap)  
paper or paperboard**

## NOTE

1. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
47.01	4701.00 00	Mechanical wood pulp.	kg	NIL
47.02	4702.00	Chemical wood pulp, dissolving grades.		
	10	- Used in the manufacture of rayon fibre	kg	NIL
	90	- Other	kg	NIL
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.		
		- <i>Unbleached:</i>		
	4703.11 00	- - Coniferous	kg	NIL
	4703.19 00	- - Non-coniferous	kg	NIL
		- <i>Semi-bleached or bleached:</i>		
	4703.21 00	- - Coniferous	kg	NIL
	4703.29 00	- - Non-coniferous	kg	NIL
47.04		Chemical wood pulp, sulphite, other than dissolving grades.		
		- <i>Unbleached:</i>		
	4704.11 00	- - Coniferous	kg	NIL
	4704.19 00	- - Non-coniferous	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<i>- Semi-bleached or bleached:</i>		
	4704.21 00	- - Coniferous	kg	NIL
	4704.29 00	- - Non-coniferous	kg	NIL
47.05	4705.00 00	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	kg	NIL
47.06		<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>		
	4706.10 00	- Cotton linters pulp	kg	NIL
	4706.20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	NIL
		<i>- Other:</i>		
	4706.91 00	- - Mechanical	kg	NIL
	4706.92 00	- - Chemical	kg	NIL
	4706.93 00	- - Semi-chemical	kg	NIL
47.07		<b>Recovered (waste and scrap) paper or paperboard.</b>		
	4707.10 00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	NIL
	4707.20 00	- Other paper of paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	NIL
	4707.30 00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	NIL
	4707.90 00	- Other, including unsorted waste and scrap	kg	NIL

## Chapter 48

## Paper and paperboard; articles of paper pulp, of paper or of paperboard

## NOTES

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
2. This Chapter does not cover:
  - (a) Articles of Chapter 30;
  - (b) Stamping foils of heading 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
  - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
  - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
  - (h) Articles of heading 42.02 (for example, travel goods);
  - (ij) Articles of Chapter 46 (manufactures of plaiting material);
  - (k) Paper yarn or textile articles of paper yarn (Section XI);
  - (l) Articles of Chapter 64 or Chapter 65;
  - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (n) Metal foil backed with paper or paperboard (Section XV);
  - (o) Articles of heading 92.09; or
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which has been otherwise processed.

4. In this Chapter, the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
  1. weighing not more than 80 g/m<sup>2</sup>, or
  2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
  1. weighing not more than 80 g/m<sup>2</sup>, or
  2. coloured throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5kPa.m<sup>2</sup>/g; or
- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5kPa.m<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup>:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
  1. a caliper of 225 micrometres (microns) or less, or
  2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6. In this Chapter, "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a

description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
  - (a) in strips or rolls of a width exceeding 36 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
  - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
    - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with a textile flock), whether or not coated or covered with transparent protective plastics;
    - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc;
    - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
    - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
  - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
  - (c) Wall coverings of paper made up of several panels, rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.15

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## SUB-HEADING NOTES

1. For the purposes of sub-headings 48.04.11 and 48.04.19, "kraft-liner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength Kpa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of sub-headings 48.04.21 and 48.04.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:
  - (a) Having a Mullen burst index of not less than 3.7kPa.m<sup>2</sup>/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
  - (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Minimum tear mN			Minimum tensile kN/m	
Weight g/m <sup>2</sup>	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of sub-heading 48.05.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre

content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.

4. Sub-heading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.
5. Sub-heading 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m<sup>2</sup>/g.
6. For the purposes of sub-heading 48.05.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m<sup>2</sup>/g.
7. For the purposes of sub-heading 48.10.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.01	4801.00	Newsprint, in rolls or sheets.		
	10	- Weighing not more than 55 g/m <sup>2</sup>	kg	NIL
	90	- Other	kg	NIL
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than of heading 48.01 or 48.03; hand-made paper and paperboard.		
	4802.10 00	- Hand-made paper and paperboard	kg	NIL
	4802.20 00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4802.30	- Carbonising base paper:		
	10	- - Weighing less than 20 g/m <sup>2</sup>	kg	NIL
	90	- - Other	kg	NIL
	4802.40	00 - Wallpaper base	kg	NIL
		- Other paper and paperboard, not containing fibres obtained by a mechanical process or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
	4802.54	- - Weighing less than 40 g/m <sup>2</sup> :		
	10	- - - Used in the manufacture of gypsum boards and computer cards or paper	kg	NIL
	20	- - - Aluminium base paper	kg	NIL
	30	- - - Other printing, writing or photocopy papers and of a kind used for graphic purposes	kg	NIL
	90	- - - Other	kg	NIL
	4802.55	- - Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls:		
	10	- - - For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	kg	NIL
	20	- - - Fancy paper and paperboard including with watermarks, granitized felt finish, fibres or blend of specks and vellum antique finish	kg	NIL
	30	- - - Aluminium base paper	kg	NIL
	40	- - - Other printing, writing or photocopy papers and of a kind used for graphic purposes	kg	NIL
	90	- - - Other	kg	NIL
	4802.56	- - Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
	10	- - - For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	kg	NIL
	20	- - - Fancy paper and paperboard including with watermarks, granitized felt finish, fibres or blend of specks and vellum antique finish	kg	NIL
	30	- - - Other printing, writing or photocopy papers and of a kind used for graphic purposes	kg	NIL
	90	- - - Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4802.57	- - Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :		
	10	- - - For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	kg	NIL
	20	- - - Fancy paper and paperboard including with watermarks, granitized felt finish, fibers or blend of specks and vellum antique finish	kg	NIL
	30	- - - Other printing, writing or photocopy papers and of a kind used for graphic purposes	kg	NIL
	90	- - - Other	kg	NIL
	4802.58	- - Weighing more than 150 g/m <sup>2</sup> :		
	10	- - - Used in the manufacture of gypsum boards and computer cards or paper	kg	NIL
	20	- - - Fancy paper and paperboard including with watermarks, granitized felt finish, fibers or blend of specks and vellum antique finish	kg	NIL
	30	- - - Other printing, writing or photocopy papers and of a kind used for graphic purposes	kg	NIL
	90	- - - Other	kg	NIL
		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
	4802.61	- - In rolls:		
	10	- - - Aluminium paper base	kg	NIL
	20	- - - For printing banknotes; manufacture of gypsum boards and computer cards or paper	kg	NIL
	30	- - - Other printing, writing or photocopy papers and of a kind used for graphic purposes	kg	NIL
	90	- - - Other	kg	NIL
	4802.62	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
	10	- - - Aluminium paper base	kg	NIL
	20	- - - For printing banknotes; manufacture of gypsum boards and computer cards or paper	kg	NIL
	30	- - - Other printing, writing or photocopy papers and of a kind used for graphic purposes	kg	NIL
	90	- - - Other	kg	NIL
	4802.69	- - Other:		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.03	4803.00	10 - - Aluminium paper base	kg	NIL
		20 - - For printing banknotes; manufacture of gypsum boards and computer cards or paper	kg	NIL
		30 - - Other printing, writing or photocopy papers and of a kind used for graphic purposes	kg	NIL
		90 - - Other	kg	NIL
48.04	4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surfaced-decorated or printed, in rolls or sheets.		
		10 - Cellulose wadding not further worked than being coloured or marbled through out the mass	kg	NIL
		20 - Tissue paper	kg	NIL
		90 - Other	kg	NIL
	4804.11	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03. - <i>Kraftliner:</i>		
		00 - - Unbleached	kg	NIL
		4804.19 00 - - Other	kg	NIL
		- <i>Sack kraft paper:</i>		
	4804.21	- - <i>Unbleached:</i>		
		10 - - - For making cement bags	kg	NIL
		90 - - - Other	kg	NIL
	4804.29	- - <i>Other:</i>		
		10 - - - Composite papers	kg	NIL
		90 - - - Other	kg	NIL
	4804.31	- <i>Other kraft paper and paperboard weighing 150 g/m<sup>2</sup> or less:</i>		
		- - <i>Unbleached:</i>		
		10 - - - Electrical grade insulating kraft paper	kg	NIL
		20 - - - Kraft paper in rolls of a width of 209 mm for use as wrapper in dynamite sticks	kg	NIL
		30 - - - Of a wet strength 40g to 60g, for plywood adhesive tape	kg	NIL
		90 - - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.05	4804.39	- - Other:		
	10	- - - Of a wet strength 40g to 60g, for plywood adhesive tape	kg	NIL
	90	- - - Other	kg	NIL
		- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
	4804.41	- - Unbleached:		
	10	- - - Electrical grade insulating kraft paper	kg	NIL
	90	- - - Other	kg	NIL
	4804.42	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	NIL
	4804.09	- - Other	kg	NIL
		- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
	4804.51	- - Unbleached:		
	10	- - - Electrical grade insulating kraft paper	kg	NIL
	20	- - - Kraft paper in rolls of a width of 209 mm for use as wrapper in dynamite sticks	kg	NIL
	30	- - - Of a wet strength 40g to 60g, for plywood adhesive tape	kg	NIL
	90	- - - Other	kg	NIL
	4804.52	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	NIL
	4804.59	- - Other	kg	NIL
		<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this chapter.</b>		
		- Fluting paper:		
	4805.11	- - Semi-chemical fluting paper	kg	NIL
	4805.12	- - Straw fluting paper	kg	NIL
	4805.19	- - Other	kg	NIL
		- Testliner (recycled liner board):		
	4805.24	- - Weighing 150 g/m <sup>2</sup> or less	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.06	4805.25 00	- - Weighing more than 150 g/m <sup>2</sup>	kg	NIL
	4805.30	- Sulphite wrapping paper:		
	10	- - Coloured match wrapping paper	kg	NIL
	90	- - Other	kg	NIL
	4805.40 00	- Filter paper and paperboard	kg	NIL
	4805.50 00	- Felt paper and paperboard	kg	NIL
		- Other:		
	4805.91	- - Weighing 150 g/m <sup>2</sup> or less:		
	10	- - - Paper used as interleaf material for the packing of flat glass products, with a resin content of not more than 0.6%	kg	NIL
	20	- - - Blotting paper	kg	NIL
	30	- - - Joss paper	kg	NIL
	90	- - - Other	kg	NIL
	4805.92 00	- - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	NIL
	4805.93 00	- - Weighing 225 g/m <sup>2</sup> or more	kg	NIL
		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.		
	4806.10 00	- Vegetable parchment	kg	NIL
48.07	4806.20 00	- Greaseproof papers	kg	NIL
	4806.30 00	- Tracing papers	kg	NIL
	4806.40 00	- Glassine and other glazed transparent or translucent papers	kg	NIL
	4807.00 00	Composite paper or paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	kg	NIL
48.08		Paper or paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.		
	4808.10 00	- Corrugated paper and paperboard, whether or not perforated	kg	NIL
	4808.20 00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.09	4808.30 00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg	NIL
	4808.90	- Other:		
	10	- - Embossed paper including fancy paper used for the manufacture of writing, printing, lining or covering paper	kg	NIL
	90	- - Other	kg	NIL
		<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicating stencils or offset plates), whether or not printed, in rolls or sheets.</b>		
	4809.10	- Carbon or similar copying papers:		
	10	- - Carbon paper	kg	NIL
	90	- - Other	kg	NIL
	4809.20 00	- Self-copy paper	kg	NIL
	4809.90 00	- Other	kg	NIL
48.10		<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.</b>		
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
	4810.13	- - In rolls:		
	10	- - - Aluminium paper base	kg	NIL
	20	- - - Art paper	kg	NIL
	30	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	NIL
	90	- - - Other	kg	NIL
	4810.14	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
	10	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	NIL
	20	- - - Aluminium paper base	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	30	- - - Paper intended for printing securities, coupons, cheques or similar articles, except bank notes	kg	NIL
	40	- - - Art paper	kg	NIL
	90	- - - Other	kg	NIL
	4810.19	- - Other:		
	10	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	NIL
	20	- - - Aluminium paper base	kg	NIL
	30	- - - Paper intended for printing securities, coupons, cheques and similar articles, except bank notes	kg	NIL
	40	- - - Coated paper and paperboard used for inkjet printing	kg	NIL
	90	- - - Other	kg	NIL
	4810.22	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
	10	- - Light-weight coated paper:		
	10	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	NIL
	20	- - - Aluminium paper base	kg	NIL
	90	- - - Other	kg	NIL
	4810.29	- - Other:		
	10	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	NIL
	20	- - - Aluminium paper base	kg	NIL
	30	- - - Art paper	kg	NIL
	90	- - - Other	kg	NIL
	4810.31	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
		- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less:		
	10	- - - Paper and paperboard, coated or surface-coloured for used in manufacture of computer cards or paper	kg	NIL
	90	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.11	4810.32	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> :		
	10	--- Paper and paperboard, coated or surface-coloured for used in manufacture of computer cards or paper	kg	NIL
	90	--- Other	kg	NIL
	4810.39	-- Other:		
	10	--- Paper and paperboard, coated or surface-coloured for used in manufacture of computer cards or paper	kg	NIL
	90	--- Other	kg	NIL
		- Other paper and paperboard:		
	4810.92	-- Multi-ply:		
	10	--- Grey backboard	kg	NIL
	20	--- Paper and paperboard, coated or surface-coloured for used in manufacture of computer cards or paper	kg	NIL
	90	--- Other	kg	NIL
	4810.99	-- Other:		
	10	--- Paper and paperboard, coated or surface-coloured for used in manufacture of computer cards or paper	kg	NIL
	90	--- Other	kg	NIL
		<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>		
	4811.10	00 - Tarred, bituminised or asphalted paper and paperboard	kg	NIL
		- Gummed or adhesive paper and paperboard:		
	4811.41	00 -- Self-adhesive	kg	NIL
	4811.49	00 -- Other	kg	NIL
		- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):		
	4811.51	00 -- Bleached, weighing more than 150 g/m <sup>2</sup>	kg	NIL
	4811.59	00 -- Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4811.60 00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	NIL
	4811.90	- <i>Other paper, paperboard, cellulose wadding and webs of cellulose fibres:</i>		
	10	- - Paper and paperboard, coated or covered with aluminium foils on the inner side and bearing marks or words which indicate that they are used for containing milk	kg	NIL
	20	- - Aluminium paper base	kg	NIL
	90	- - Other	kg	NIL
48.12	4812.00 00	Filter blocks, slabs and plates, of paper pulp.	kg	NIL
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		
	4813.10 00	- In the form of booklets or tubes	kg	NIL
	4813.20 00	- In rolls of a width not exceeding 5 cm	kg	NIL
	4813.90 00	- Other	kg	NIL
48.14		Wallpaper and similar wall coverings; window transparencies of paper.		
	4814.10 00	- "Ingrain" paper	kg	NIL
	4814.20 00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	NIL
	4814.30 00	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plating material, whether or not bound together in parallel strands or woven	kg	NIL
	4814.90	- <i>Other:</i>		
	10	- - Wallpaper and similar wall coverings, consisting of grained, embossed, surface-coloured, design-printed, or otherwise surface-decorated paper, coated or covered with transparent protective plastics	kg	NIL
	90	- - Other	kg	NIL
48.15	4815.00 00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	kg	NIL
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.		
	4816.10 00	- Carbon or similar copying papers	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.17	4816.20 00	- Self-copy paper	kg	NIL
	4816.30 00	- Duplicator stencils	kg	NIL
	4816.90	- <i>Other:</i>		
	10	- - Heat transfer paper	kg	NIL
	20	- - Offset plates of paper	kg	NIL
	90	- - Other	kg	NIL
		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.		
	4817.10 00	- Envelopes	kg	NIL
	4817.20 00	- Letter cards, plain postcards and correspondence cards	kg	NIL
	4817.30 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	NIL
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 16 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.		
	4818.10 00	- Toilet paper	kg	NIL
	4818.20 00	- Handkerchiefs, cleansing or facial tissues and towels	kg	NIL
	4818.30 00	- Tablecloths and serviettes	kg	NIL
	4818.40	- <i>Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:</i>		
	10	- - Napkins and napkin liners for babies and similar sanitary articles	kg	NIL
	20	- - Sanitary towels, tampons and similar articles	kg	NIL
	4818.50	- <i>Articles of apparel and clothing accessories:</i>		
	10	- - Surgical face masks	kg	NIL
	90	- - Other	kg	NIL
	4818.90 00	- Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like.		
	4819.10 00	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	NIL
	4819.20	- <i>Folding cartons, boxes and cases, of non-corrugated paper or paperboard:</i>		
	10	- - Boxes	kg	NIL
	90	- - Other	kg	NIL
	4819.30 00	- Sacks and bags having a base of a width of 40 cm or more	kg	NIL
	4819.40 00	- Other sacks and bags, including cones	kg	NIL
	4819.50 00	- Other packing containers, including record sleeves	kg	NIL
	4819.60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	NIL
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.		
	4820.10 00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	NIL
	4820.20 00	- Exercise books	kg	NIL
	4820.30 00	- Binders (other than book covers), folders and file covers	kg	NIL
	4820.40 00	- Manifold business forms and interleaved carbon sets	kg	NIL
	4820.50 00	- Albums for samples or for collections	kg	NIL
	4820.90 00	- Other	kg	NIL
48.21		Paper or paperboard labels of all kinds, whether or not printed.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.22	4821.10	- <i>Printed:</i>		
	10	- - Labels that form part of packing for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	kg	NIL
	90	- - Other	kg	NIL
	4821.90	- <i>Other:</i>		
	10	- - Labels that form part of packing for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	kg	NIL
	90	- - Other	kg	NIL
		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>		
	4822.10	00 - Of a kind used for winding textile yarn	kg	NIL
	4822.90	00 - Other	kg	NIL
		<b>Other paper, paperboard, cellulose wadding and webs or cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>		
48.23		- <i>Gummed or adhesive paper, in strips or rolls:</i>		
	4823.12	- - <i>Self-adhesive:</i>		
	10	- - - Gummed sterilisation indicators (autoclave tapes)	kg	NIL
	90	- - - Other	kg	NIL
	4823.19	00 - - Other	kg	NIL
	4823.20	- <i>Filter paper and paperboard:</i>		
	10	- - Filter paper weighing less than 150 g/m <sup>2</sup>	kg	NIL
	90	- - Other	kg	NIL
	4823.40	- <i>Rolls, sheets and dials, printed for self-recording apparatus:</i>		
		- - <i>For electro-medical apparatus:</i>		
	11	- - - Cardiograph recording paper	kg	NIL
	19	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	4823.60	00 - Trays, dishes, plates, cups and the like, of paper or paperboard	kg	NIL
	4823.70	- <i>Moulded or pressed articles of paper pulp:</i>		
	10	- - Gaskets and washers	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	90	-- Other	kg	NIL
	4823.90	- <i>Other:</i>		
	10	-- Joss paper	kg	NIL
	20	-- Sterilization indicators, not gummed; cocooning frames for silk-worms	kg	NIL
		-- <i>Cards for office machines:</i>		
	31	-- - Unpunched cards for office punched card machines, whether or not in strips	kg	NIL
	39	-- - Other	kg	NIL
	40	-- Telegraph or teleprinter paper in strips or rolls	kg	NIL
	50	-- Display cards for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	kg	NIL
	60	-- Cup stock board; (i.e polyethylene coated paperboard used for the manufacture of paper cup bottoms), in reels of a width of less than 10 cm; die-cut polyethylene (PE) coated paperboard for paper-cup making; coated paper and paperboard used for inkjet printing	kg	NIL
	70	-- Paper tube set for the manufacture of fireworks	kg	NIL
	80	-- Paper used as interleaf material for separating in-process battery plates	kg	NIL
		-- <i>Other:</i>		
	91	-- - Base paper of printed cork tipping for cigarettes industry	kg	NIL
	92	-- - Silicone paper	kg	NIL
	93	-- - Punched jacquard cards	kg	NIL
	94	-- - Fans and handscreens, with paper mounts or leaves and frames of any materials, and separately imported mounts	kg	NIL
	95	-- - Other, cut to size or shape, in strips, rolls or sheets	kg	NIL
	96	-- - Cellulose wadding and webs of cellulose fibre, coloured or marbled throughout the mask	kg	NIL
	97	-- - Articles of planting	kg	NIL
	98	-- - Other, cut to size or shape, other than in strips, rolls or sheets	kg	NIL
	99	-- - Other	kg	NIL

**Chapter 49****Printed books, newspapers, pictures and other products of the printing industry;  
manuscripts, typescripts and plans****NOTES**

1. This Chapter does not cover:
  - (a) Photographic negatives or positives on transparent bases (Chapter 37);
  - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers:
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

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6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
49.01	4901.10	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>		
		- <i>In single sheets, whether or not folded:</i>		
		- - <i>For education:</i>		
		11 - - - Wholly or essentially in the official language of the importing country	kg	NIL
		19 - - - Other	kg	NIL
		- - <i>Other:</i>		
	4901.91	21 - - - Wholly or essentially in the official language of the importing country	kg	NIL
		29 - - - Other	kg	NIL
		- <i>Other:</i>		
	4901.99	- - <i>Dictionaries and encyclopaedias, and serial instalments thereof:</i>		
		10 - - - Wholly or essentially in the official language of the importing country	kg	NIL
		90 - - - Other	kg	NIL
49.02	4902.10	- - <i>Other:</i>		
		- - - <i>Educational, technical, scientific, historical or cultural books, including children or legal books and economic books:</i>		
		11 - - - - Wholly or essentially in the official language of the importing country	kg	NIL
		19 - - - - Other	kg	NIL
		- - - <i>Other:</i>		
		91 - - - - Wholly or essentially in the official language of the importing country	kg	NIL
		99 - - - - Other	kg	NIL
		<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>		
		00 - Appearing at least four times a week	kg	NIL
		- <i>Other:</i>		
49.02	4902.90	- - <i>Appearing weekly:</i>		
		11 - - - Scientific, technical or economic	kg	NIL
		19 - - - Other	kg	NIL
		- - <i>Appearing fortnightly:</i>		
		21 - - - Scientific, technical or economic	kg	NIL
		29 - - - Other	kg	NIL
		- - <i>Other;</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	91	- - - Scientific, technical or economic	kg	NIL
	99	- - - Other	kg	NIL
49.03	4903.00	00 Children's picture, drawing or colouring books.	kg	NIL
49.04	4904.00	00 Music, printed or in manuscript, whether or not bound or illustrated.	kg	NIL
49.05		Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans and globes, printed.		
	4905.10	00 - Globes	kg	NIL
		- Other:		
	4905.91	00 - - In book form	kg	NIL
	4905.99	00 - - Other	kg	NIL
49.06	4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.		
		10 - Plans and drawings, including photographic reproduction or carbon copies of plans and drawings	kg	NIL
		90 - Other	kg	NIL
49.07	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.		
		10 - Banknotes, being legal tender	kg	NIL
		20 - Unused postage stamps	kg	NIL
		30 - Revenue or similar stamps	kg	NIL
		40 - Stock, share or bond certificates and similar documents of title; cheque forms	kg	NIL
		90 - Other	kg	NIL
49.08		Transfers (decalcomanias).		
	4908.10	00 - Transfers (decalcomanias), vitrifiable	kg	NIL
	4908.90	00 - Other	kg	NIL
49.09	4909.00	00 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	NIL
49.10	4910.00	00 Calendars of any kind, printed, including calendar blocks.	kg	NIL
49.11		Other printed matter, including printed pictures and photographs.		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4911.10 00	- Trade advertising material, commercial catalogues and the like  - <i>Other:</i>	kg	NIL
	4911.91 10	- - <i>Pictures, designs and photographs:</i> - - - Anatomical or botanical instruction charts and diagrams and the like	kg	NIL
	20	- - - Other wall pictures and diagrams for instructional purposes; pictures, designs and photographs for incorporation into books, advertising circulars or commercial catalogues	kg	NIL
	90	- - - Other	kg	NIL
	4911.99 10	- - <i>Other:</i> - - - Printed cards for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	kg	NIL
	20	- - - Printed stickers for explosives	kg	NIL
	90	- - - Other	kg	NIL



## SECTION XI

## TEXTILES AND TEXTILE ARTICLES

## NOTES

1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.03);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos and other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textile of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39) or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwoven, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwoven, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of fur skin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
  - (v) Articles of Chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:
- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
  - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - (d) Where a Chapter or a heading refers to goods of a different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
  - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
  - (c) Of true hemp or flax:
    - (i) Polished or glazed, measuring 1,429 decitex or more; or
    - (ii) Not polished or glazed, measuring more than 20,000 decitex;
  - (d) Of coir, consisting of three or more plies;
  - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
  - (f) Reinforced with metal thread.

## (B) Exceptions:

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

## 4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
  - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
  - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
  - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
  - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
  - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
  - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
  - (ii) 125 g in other cases.

## (B) Exceptions:

- (a) Single yarn of any textile material, except:
  - (i) Single yarn of wool or of fine animal hair, unbleached; and
  - (ii) Single yarn of wool or of fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (b) Multiple (folded) or cabled yarn, unbleached:
  - (i) Of silk or waste silk, however put up; or
  - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material:
  - (i) In cross-reeled hanks or skeins; or

- (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
  - (b) Dressed for use as sewing thread; and
  - (c) With a final "Z" twist.
6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in Cn/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters	60 Cn/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters	53 Cn/tex
Single, multiple (folded) or cabled yarn of viscose rayon	27 Cn/tex

7. For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into squares or rectangles;
  - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - (d) Cut to size and having undergone a process of drawn thread work;
  - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:
  - (a) Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression "impregnated" includes "dipped".
12. For the purposes of this Section, the expression "polyamides" includes "aramids".
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

#### SUB-HEADING NOTES

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
  - (a) **Elastomeric yarn**  
 Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
  - (b) **Unbleached yarn**  
 Yarn which:
    - (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
    - (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) Bleached yarn

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and beached yarns.

(d) Coloured (dyed or printed) yarn

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) Bleached woven fabric

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(g) Dyed woven fabric

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

- (h) Woven fabric of yarns of different colours  
Woven fabric (other than printed woven fabric) which:
- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
  - (ii) consists of unbleached or bleached yarn and coloured yarn; or
  - (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

- (ij) Printed woven fabric  
Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (e) to (ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

- (k) Plain weave  
A fabric construction in which each yarn of the weft passes alternatively over and under successive yarns of the warp and each yarn of the warp passes alternatively over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

- (B) For the application of this rule:
- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
  - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

## Chapter 50

## Silk

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
50.01	5001.00	00 Silk-worm cocoons suitable for reeling.	kg	NIL
50.02	5002.00	00 Raw silk (not thrown).	kg	NIL
50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		
	5003.10	00 - Not carded or combed	kg	NIL
	5003.90	00 - Other	kg	NIL
50.04	5004.00	00 Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	NIL
50.05	5005.00	00 Yarn spun from silk waste, not put up for retail sale.	kg	NIL
50.06	5006.00	00 Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	kg	NIL
50.07		Woven fabrics of silk or of silk waste.		
	5007.10	- Fabrics of noil silk:		
		10 - - Bleached or unbleached	kg	NIL
		90 - - Other	kg	NIL
	5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:		
		10 - - Bleached or unbleached	kg	NIL
		90 - - Other	kg	NIL
	5007.90	- Other fabrics:		
		10 - - Bleached or unbleached	kg	NIL
		90 - - Other	kg	NIL



## Chapter 51

## Wool, fine or coarse animal hair; horsehair yarn and woven fabric

## NOTE

## 1. Throughout the Nomenclature:

- (a) "Wool" means the natural fibre grown by sheep or lambs;  
 (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir, or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;  
 (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.03).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
51.01		<b>Wool, not carded or combed.</b> - Greasy, including fleece-washed wool:		
	5101.11 00	- - Shorn wool	kg	NIL
	5101.19 00	- - Other	kg	NIL
		- Degreased, not carbonised:		
	5101.21 00	- - Shorn wool	kg	NIL
	5101.29 00	- - Other	kg	NIL
	5101.30 00	- Carbonised	kg	NIL
51.02		<b>Fine or coarse animal hair, not carded or combed.</b> - Fine animal hair:		
	5102.11 00	- - Of Kashmir (cashmere) goats	kg	NIL
	5102.19 00	- - Other	kg	NIL
	5102.20 00	- Coarse animal hair	kg	NIL
51.03		<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>		
	5103.10 00	- Noils of wool or of fine animal hair	kg	NIL
	5103.20 00	- Other waste of wool or of fine animal hair	kg	NIL
	5103.30 00	- Waste of coarse animal hair	kg	NIL
51.04	5104.00 00	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
51.05		<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>		
	5105.10 00	- Carded wool <i>- Wool tops and other combed wool:</i>	kg	NIL
	5105.21 00	- - Combed wool in fragments	kg	NIL
	5105.29 00	- - Other <i>- Fine animal hair, carded or combed:</i>	kg	NIL
	5105.31 00	- - Of Kashmir (cashmere) goats	kg	NIL
	5105.39 00	- - Other	kg	NIL
	5105.40 00	- Coarse animal hair, carded or combed	kg	NIL
51.06		<b>Yarn of carded wool, not put up for retail sale.</b>		
	5106.10 00	- Containing 85% or more by weight of wool	kg	NIL
	5106.20 00	- Containing less than 85% by weight of wool	kg	NIL
51.07		<b>Yarn of combed wool, not put up for retail sale.</b>		
	5107.10 00	- Containing 85% or more by weight of wool	kg	NIL
	5107.20 00	- Containing less than 85% by weight of wool	kg	NIL
51.08		<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>		
	5108.10 00	- Carded	kg	NIL
	5108.20 00	- Combed	kg	NIL
51.09		<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>		
	5109.10 00	- Containing 85% or more by weight of wool or fine animal hair	kg	NIL
	5109.90 00	- Other	kg	NIL
51.10	5110.00 00	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>	kg	NIL
51.11		<b>Woven fabrics of carded wool or of carded fine animal hair.</b>		
		<i>- Containing 85% or more by weight of wool or of fine animal hair:</i>		
	5111.11	<i>- - Of a weight not exceeding 300 g/m<sup>2</sup>:</i>		
	10	<i>- - - Unbleached</i>	kg	NIL
	90	<i>- - - Other</i>	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
51.12	10 90	- - - Unbleached	kg	NIL
		- - - Other	kg	NIL
	5111.20	- Other, mixed mainly or solely with man-made filaments:		
	10	- - Unbleached	kg	NIL
	90	- - Other	kg	NIL
	5111.30	- Other, mixed mainly or solely with man-made staple fibres:		
	10	- - Unbleached	kg	NIL
	90	- - Other	kg	NIL
	5111.90	- Other:		
	10	- - Unbleached	kg	NIL
	90	- - Other	kg	NIL
		<b>Woven fabrics of combed wool or of combed fine animal hair.</b>		
		- Containing 85% or more by weight of wool or of fine animal hair:		
	5112.11	- - Of a weight not exceeding 200 g/m <sup>2</sup> :		
	10	- - - Unbleached	kg	NIL
	90	- - - Other	kg	NIL
	5112.19	- - Other:		
	10	- - - Unbleached	kg	NIL
	90	- - - Other	kg	NIL
	5112.20	- Other, mixed mainly or solely with man-made filaments:		
	10	- - Unbleached	kg	NIL
	90	- - Other	kg	NIL
	5112.30	- Other, mixed mainly or solely with man-made staple fibres:		
	10	- - Unbleached	kg	NIL
	90	- - Other	kg	NIL
	5112.90	- Other:		
	10	- - Unbleached	kg	NIL
	90	- - Other	kg	NIL
51.13	5113.00	00 <b>Woven fabrics of coarse animal hair or of horsehair.</b>	kg	NIL

## Chapter 52

## Cotton

## SUB-HEADING NOTE

1. For the purposes of sub-headings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
52.01	5201.00 00	Cotton, not carded or combed.	kg	NIL
52.02		Cotton waste (including yarn waste and garnetted stock).		
	5202.10 00	- Yarn waste (including thread waste) - Other:	kg	NIL
	5202.91 00	- - Garnetted stock	kg	NIL
	5202.99 00	- - Other	kg	NIL
52.03	5203.00 00	Cotton, carded or combed.	kg	NIL
52.04		Cotton sewing thread, whether or not put up for retail sale. - Not put up for retail sale:		
	5204.11 00	- - Containing 85% or more by weight of cotton	kg	NIL
	5204.19 00	- - Other	kg	NIL
	5204.20 00	- Put up for retail sale	kg	NIL
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale. - Single yarn, of uncombed fibres:		
	5205.11 00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	NIL
	5205.12 00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5205.13 00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	NIL
	5205.14 00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	NIL
	5205.15 00	- - Measuring less than 125 decitex (exceeding 80 metric number) <i>- Single yarn, of combed fibres:</i>	kg	NIL
	5205.21 00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	NIL
	5205.22 00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	NIL
	5205.23 00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	NIL
	5205.24 00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	NIL
	5205.26 00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	NIL
	5205.27 00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	NIL
	5205.28 00	- - Measuring less than 83.33 decitex (exceeding 120 metric number) <i>- - Multiple (folded) or cabled yarn, of uncombed fibres:</i>	kg	NIL
	5205.31 00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	NIL
	5205.32 00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5205.33 00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	NIL
	5205.34 00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	NIL
	5205.35 00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) <i>- - Multiple (folded) or cabled yarn, of combed fibres:</i>	kg	NIL
	5205.41 00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	NIL
	5205.42 00	- - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	NIL
	5205.43 00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	NIL
	5205.44 00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	NIL
	5205.46 00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	NIL
	5205.47 00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	NIL
	5205.48 00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. <i>- Single yarn, of uncombed fibres:</i>		
	5206.11 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	NIL
	5206.12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	NIL
	5206.13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	NIL
	5206.14 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	NIL
	5206.15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	NIL
		<i>- Single yarn, of combed fibres:</i>		
	5206.21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	NIL
	5206.22 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	NIL
	5206.23 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	NIL
	5206.24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	NIL
	5206.25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	NIL
		<i>- Multiple (folded) or cabled yarn, of uncombed fibres:</i>		
	5206.31 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
52.07	5206.32 00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	NIL
	5206.33 00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	NIL
	5206.34 00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	NIL
	5206.35 00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	NIL
		- <i>Multiple (folded) or cabled yarn, of combed fibres:</i>		
	5206.41 00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	NIL
	5206.42 00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	NIL
	5206.43 00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	NIL
	5206.44 00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	NIL
	5206.45 00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	NIL
		Cotton yarn (other than sewing thread) put up for retail sale.		
	5207.10 00	- Containing 85% or more by weight of cotton	kg	NIL
	5207.90 00	- Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> .		
		- <i>Unbleached:</i>		
	5208.11 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	NIL
	5208.12 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	NIL
	5208.13 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5208.19 00	-- Other fabrics	kg	NIL
		- <i>Bleached:</i>		
	5208.21	-- Plain weave, weighing not more than 100 g/m <sup>2</sup> :		
	10	--- Absorbent fabric for surgical use	kg	NIL
	90	--- Other	kg	NIL
	5208.22 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	NIL
	5208.23 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5208.29 00	-- Other fabrics	kg	NIL
		- <i>Dyed:</i>		
	5208.31 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	NIL
	5208.32 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	NIL
	5208.33 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5208.39 00	-- Other fabrics	kg	NIL
		- <i>Of yarns of different colours:</i>		
	5208.41 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	NIL
	5208.42 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	NIL
	5208.43 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5208.49 00	-- Other fabrics	kg	NIL
		- <i>Printed:</i>		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
52.09	5208.51 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	NIL
	5208.52 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	NIL
	5208.53 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5208.59 00	-- Other fabrics	kg	NIL
		<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>		
		<i>- Unbleached:</i>		
	5209.11 00	-- Plain weave	kg	NIL
	5209.12 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5209.19 00	-- Other fabrics	kg	NIL
		<i>- Bleached:</i>		
	5209.21 00	-- Plain weave	kg	NIL
	5209.22 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5209.29 00	-- Other fabrics	kg	NIL
		<i>- Dyed:</i>		
	5209.31 00	-- Plain weave	kg	NIL
	5209.32 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5209.39 00	-- Other fabrics	kg	NIL
		<i>- Of yarns of different colours:</i>		
	5209.41 00	-- Plain weave	kg	NIL
	5209.42 00	-- Denim	kg	NIL
	5209.43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	NIL
	5209.49 00	-- Other fabrics	kg	NIL
		<i>- Printed:</i>		
	5209.51 00	-- Plain weave	kg	NIL
	5209.52 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5209.59 00	-- Other fabrics	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> . <i>- Unbleached:</i>		
	5210.11 00	-- Plain weave	kg	NIL
	5210.12 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5210.19 00	-- Other fabrics	kg	NIL
		<i>- Bleached:</i>		
	5210.21 00	-- Plain weave	kg	NIL
	5210.22 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5210.29 00	-- Other fabrics	kg	NIL
		<i>- Dyed:</i>		
	5210.31 00	-- Plain weave	kg	NIL
	5210.32 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5210.39 00	-- Other fabrics	kg	NIL
		<i>- Of yarns of different colours:</i>		
	5210.41 00	-- Plain weave	kg	NIL
	5210.42 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5210.49 00	-- Other fabrics	kg	NIL
		<i>- Printed:</i>		
	5210.51 00	-- Plain weave	kg	NIL
	5210.52 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5210.59 00	-- Other fabrics	kg	NIL
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> . <i>- Unbleached:</i>		
	5211.11 00	-- Plain weave	kg	NIL
	5211.12 00	-- 3-thread or 4-thread twill, including cross twill	kg	NIL
	5211.19 00	-- Other fabrics	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
52.12		- <i>Bleached:</i>		
	5211.21 00	- - Plain weave	kg	NIL
	5211.22 00	- - 3-thread or 4-thread twill, including cross twill	kg	NIL
	5211.29 00	- - Other fabrics	kg	NIL
		- <i>Dyed:</i>		
	5211.31 00	- - Plain weave	kg	NIL
	5211.32 00	- - 3-thread or 4-thread twill, including cross twill	kg	NIL
	5211.39 00	- - Other fabrics	kg	NIL
		- <i>Of yarns of different colours:</i>		
	5211.41	- - <i>Plain weave:</i>		
	10	- - - Ikat fabrics	kg	NIL
	90	- - - Other	kg	NIL
	5211.42 00	- - Denim	kg	NIL
	5211.43 00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	NIL
	5211.49 00	- - Other fabrics	kg	NIL
		- <i>Printed:</i>		
	5211.51 00	- - Plain weave	kg	NIL
	5211.52 00	- - 3-thread or 4-thread twill, including cross twill	kg	NIL
	5211.59 00	- - Other fabrics	kg	NIL
		<b>Other woven fabrics of cotton.</b>		
		- <i>Weighing not more than 200 g/m<sup>2</sup>:</i>		
	5212.11 00	- - Unbleached	kg	NIL
	5212.12 00	- - Bleached	kg	NIL
	5212.13 00	- - Dyed	kg	NIL
	5212.14 00	- - Of yarns of different colours	kg	NIL
	5212.15 00	- - Printed	kg	NIL
		- <i>Weighing more than 200 g/m<sup>2</sup>:</i>		
	5212.21 00	- - Unbleached	kg	NIL
	5212.22 00	- - Bleached	kg	NIL
	5212.23 00	- - Dyed	kg	NIL
	5212.24 00	- - Of yarns of different colours	kg	NIL
	5212.25 00	- - Printed	kg	NIL

## Chapter 53

## Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).		
	5301.10 00	- Flax, raw or retted <i>- Flax, broken, scutched, hackled or otherwise processed, but not spun:</i>	kg	NIL
	5301.21 00	- - Broken or scutched	kg	NIL
	5301.29 00	- - Other	kg	NIL
	5301.30 00	- Flax tow and waste	kg	NIL
53.02		True hemp ( <i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).		
	5302.10 00	- True hemp, raw or retted	kg	NIL
	5302.90 00	- Other	kg	NIL
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).		
	5303.10 00	- Jute and other textile bast fibres, raw or retted	kg	NIL
	5303.90 00	- Other	kg	NIL
53.04		Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).		
	5304.10 00	- Sisal and other textile fibres of the genus <i>Agave</i> , raw	kg	NIL
	5304.90 00	- Other	kg	NIL
53.05		Coconut, abaca ( <i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).		
		<i>- Of coconut (coir):</i>		
	5305.11 00	- - Raw	kg	NIL
	5305.19 00	- - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<i>- Of abaca:</i>		
	5305.21 00	- - Raw	kg	NIL
	5305.29 00	- - Other	kg	NIL
	5305.90 00	- Other	kg	NIL
53.06		<b>Flax yarn.</b>		
	5306.10 00	- Single	kg	NIL
	5306.20 00	- Multiple (folded) or cabled	kg	NIL
53.07		<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>		
	5307.10 00	- Single	kg	NIL
	5307.20 00	- Multiple (folded) or cabled	kg	NIL
53.08		<b>Yarn of other vegetable textile fibres; paper yarn.</b>		
	5308.10 00	- Coir yarn	kg	NIL
	5308.20 00	- True hemp yarn	kg	NIL
	5308.90 00	- Other	kg	NIL
53.09		<b>Woven fabrics of flax.</b>		
		<i>- Containing 85% or more by weight of flax:</i>		
	5309.11 00	- - Unbleached or bleached	kg	NIL
	5309.19 00	- - Other	kg	NIL
		<i>- Containing less than 85% by weight of flax:</i>		
	5309.21 00	- - Unbleached or bleached	kg	NIL
	5309.29 00	- - Other	kg	NIL
53.10		<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>		
	5310.10 00	- Unbleached	kg	NIL
	5310.90 00	- Other	kg	NIL
53.11	5311.00 00	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>	kg	NIL

## Chapter 54

## Man-made filaments

## NOTES

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
- (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
  - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.		
	5401.10 00	- Of synthetic filaments	kg	NIL
	5401.20	- Of artificial filaments:		
	10	- - Put up for retail sale	kg	NIL
	20	- - Not put up for retail sale	kg	NIL
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.		
	5402.10 00	- High tenacity yarn of nylon or other polyamides	kg	NIL
	5402.20 00	- High tenacity yarn of polyesters	kg	NIL
		- Textured yarn:		
	5402.31 00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
54.03	5402.32	00 - - Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	NIL
	5402.33	00 - - Of polyesters	kg	NIL
	5402.39	00 - - Other <i>- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:</i>	kg	NIL
	5402.41	00 - - Of nylon or other polyamides	kg	NIL
	5402.42	00 - - Of polyesters, partially oriented	kg	NIL
	5402.43	00 - - Of polyesters, other	kg	NIL
	5402.49	00 - - Other <i>- Other yarn, single, with a twist exceeding 50 turns per metre:</i>	kg	NIL
	5402.51	00 - - Of nylon or other polyamides	kg	NIL
	5402.52	00 - - Of polyesters	kg	NIL
	5402.59	00 - - Other <i>- Other yarn, multiple (folded) or cabled:</i>	kg	NIL
	5402.61	00 - - Of nylon or other polyamides	kg	NIL
	5402.62	00 - - Of polyesters	kg	NIL
	5402.69	00 - - Other	kg	NIL
		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.		
	5403.10	00 - High tenacity yarn of viscose rayon	kg	NIL
	5403.20	00 - Textured yarn <i>- Other yarn, single:</i>	kg	NIL
	5403.31	00 - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
54.04	5403.32 00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	kg	NIL
	5403.33 00	- - Of cellulose acetate	kg	NIL
	5403.39 00	- - Other <i>- Other yarn, multiple (folded) or cabled:</i>	kg	NIL
	5403.41 00	- - Of viscose rayon	kg	NIL
	5403.42 00	- - Of cellulose acetate	kg	NIL
	5403.49 00	- - Other	kg	NIL
		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.		
	5404.10 00	- Monofilament	kg	NIL
	5404.90 00	- Other	kg	NIL
54.05	5405.00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	kg	NIL
54.06		Man-made filament yarn (other than sewing thread), put up for retail sale.		
	5406.10 00	- Synthetic filament yarn	kg	NIL
	5406.20 00	- Artificial filament yarn	kg	NIL
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.		
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters: - - Unbleached:		
	11	- - - Tyre woven fabrics and conveyor duck	kg	NIL
	19	- - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - Other:		
	91	- - - Tyre woven fabrics and conveyor duck	kg	NIL
	99	- - - Other	kg	NIL
	5407.20	- Woven fabrics obtained from strip or the like:		
	10	- - Unbleached	kg	NIL
	90	- - Other	kg	NIL
	5407.30	- Fabrics specified in Note 9 to Section XI	kg	NIL
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
	5407.41	- - Unbleached or bleached:		
	10	- - - Woven nylon mesh fabric of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	kg	NIL
	90	- - - Other	kg	NIL
	5407.42	- - Dyed	kg	NIL
	5407.43	- - Of yarns of different colours	kg	NIL
	5407.44	- - Printed	kg	NIL
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
	5407.51	- - Unbleached or bleached:		
	10	- - - Unbleached	kg	NIL
	90	- - - Other	kg	NIL
	5407.52	- - Dyed	kg	NIL
	5407.53	- - Of yarns of different colours	kg	NIL
	5407.54	- - Printed	kg	NIL
		- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
	5407.61	- - Containing 85% or more by weight of non-textured polyester filaments	kg	NIL
	5407.69	- - Other	kg	NIL
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
	5407.71	- - Unbleached or bleached:		
	10	- - - Unbleached	kg	NIL
	90	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
54.08	5407.72	00 - - Dyed	kg	NIL
	5407.73	00 - - Of yarns of different colours	kg	NIL
	5407.74	00 - - Printed	kg	NIL
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
	5407.81	- - Unbleached or bleached:		
		10 - - - Unbleached	kg	NIL
		90 - - - Other	kg	NIL
	5407.82	00 - - Dyed	kg	NIL
	5407.83	00 - - Of yarns of different colours	kg	NIL
	5407.84	00 - - Printed	kg	NIL
		- Other woven fabrics:		
	5407.91	- - Unbleached or bleached:		
		10 - - - Unbleached	kg	NIL
		90 - - - Other	kg	NIL
	5407.92	00 - - Dyed	kg	NIL
	5407.93	00 - - Of yarns of different colours	kg	NIL
	5407.94	00 - - Printed	kg	NIL
		<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>		
	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon:		
		10 - - Unbleached	kg	NIL
		90 - - Other	kg	NIL
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip of the like:		
	5408.21	- - Unbleached or bleached:		
		10 - - - Unbleached	kg	NIL
		90 - - - Other	kg	NIL
	5408.22	00 - - Dyed	kg	NIL
	5408.23	00 - - Of yarns of different colours	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5408.24 00	- - Printed	kg	NIL
		- <i>Other woven fabrics:</i>		
	5408.31	- - <i>Unbleached or bleached:</i>		
	10	- - - Unbleached	kg	NIL
	90	- - - Other	kg	NIL
	5408.32 00	- - Dyed	kg	NIL
	5408.33 00	- - Of yarns of different colours	kg	NIL
	5408.34 00	- - Printed	kg	NIL

## Chapter 55

## Man-made staple fibres

## NOTE

1. Headings 55.01 and 55.02 apply only to man-made filament tow consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
- (a) Length of tow exceeding 2 m;
  - (b) Twist less than 5 turns per metre;
  - (c) Measuring per filament less than 67 decitex;
  - (d) Synthetic filament tow only: the tow must be drawn, that is to say be incapable of being stretched by more than 100% of its length;
  - (e) Total measurement of tow more than 20,000 decitex. Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
55.01		Synthetic filament tow.		
	5501.10 00	- Of nylon or other polyamides	kg	NIL
	5501.20 00	- Of polyesters	kg	NIL
	5501.30 00	- Acrylic or modacrylic	kg	NIL
	5501.90 00	- Other	kg	NIL
55.02	5502.00 00	Artificial filament tow.	kg	NIL
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.		
	5503.10 00	- Of nylon or other polyamides	kg	NIL
	5503.20 00	- Of polyesters	kg	NIL
	5503.30 00	- Acrylic or modacrylic	kg	NIL
	5503.40 00	- Of polypropylene	kg	NIL
	5503.90 00	- Other	kg	NIL
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.		
	5504.10	- Of viscose rayon	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
55.05	5504.90	- <i>Other:</i>		
	10	- - Cellulose acetate	kg	NIL
	90	- - Other	kg	NIL
		<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>		
55.06	5505.10	00 - Of synthetic fibres	kg	NIL
	5505.20	00 - Of artificial fibres	kg	NIL
		<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>		
55.07	5506.10	00 - Of nylon or other polyamides	kg	NIL
	5506.20	00 - Of polyesters	kg	NIL
	5506.30	00 - Acrylic or modacrylic	kg	NIL
	5506.90	00 - Other	kg	NIL
55.08	5507.00	00 Artificial staple fibres, carded, combed or otherwise processed for spinning.	kg	NIL
55.09		<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>		
55.09	5508.10	00 - Of synthetic staple fibres	kg	NIL
	5508.20	00 - Of artificial staple fibres	kg	NIL
		<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>		
		<i>- Containing 85% or more by weight of staple fibres of nylon or other polyamides:</i>		
	5509.11	00 - - Single yarn	kg	NIL
	5509.12	00 - - Multiple (folded) or cabled yarn	kg	NIL
		<i>- Containing 85% or more by weight of polyester staple fibres:</i>		
	5509.21	00 - - Single yarn	kg	NIL
	5509.22	00 - - Multiple (folded) or cabled yarn	kg	NIL
		<i>- Containing 85% or more by weight of acrylic or modacrylic staple fibres:</i>		
	5509.31	00 - - Single yarn	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5509.32 00	- - Multiple (folded) or cabled yarn  - Other yarn, containing 85% or more by weight of synthetic staple fibres:	kg	NIL
	5509.41 00	- - Single yarn	kg	NIL
	5509.42 00	- - Multiple (folded) or cabled yarn  - Other yarn, of polyester staple fibres:	kg	NIL
	5509.51	- - Mixed mainly or solely with artificial staple fibres:		
	10	- - - Single yarn	kg	NIL
	90	- - - Other	kg	NIL
	5509.52	- - Mixed mainly or solely with wool or fine animal hair:		
	10	- - - Single yarn	kg	NIL
	90	- - - Other	kg	NIL
	5509.53	- - Mixed mainly or solely with cotton:		
	10	- - - Single yarn	kg	NIL
	90	- - - Other	kg	NIL
	5509.59	- - Other:		
	10	- - - Single yarn	kg	NIL
	90	- - - Other	kg	NIL
		- Other yarn, of acrylic or modacrylic staple fibres:		
	5509.61	- - Mixed mainly or solely with wool or fine animal hair:		
	10	- - - Single yarn	kg	NIL
	90	- - - Other	kg	NIL
	5509.62	- - Mixed mainly or solely with cotton:		
	10	- - - Single yarn	kg	NIL
	90	- - - Other	kg	NIL
	5509.69	- - Other:		
	10	- - - Single yarn	kg	NIL
	90	- - - Other	kg	NIL
		- Other yarn:		
	5509.91	- - Mixed mainly or solely with wool or fine animal hair:		
	10	- - - Single yarn	kg	NIL
	90	- - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
55.10	5509.92	- - Mixed mainly or solely with cotton:		
	10	- - - Single yarn	kg	NIL
	90	- - - Other	kg	NIL
	5509.99	- - Other:		
	10	- - - Single yarn	kg	NIL
	90	- - - Other	kg	NIL
		<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>		
		- Containing 85% or more by weight of artificial staple fibres:		
	5510.11	00 - - Single yarn	kg	NIL
	5510.12	00 - - Multiple (folded) or cabled yarn	kg	NIL
55.11	5510.20	00 - Other yarn, mixed mainly or solely with wool or fine animal hair	kg	NIL
	5510.30	00 - Other yarn, mixed mainly or solely with cotton	kg	NIL
	5510.90	00 - Other yarn	kg	NIL
		<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>		
	5511.10	00 - Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg	NIL
	5511.20	00 - Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg	NIL
	5511.30	00 - Of artificial staple fibres	kg	NIL
		<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.</b>		
		- Containing 85% or more by weight of polyester staple fibres:		
	5512.11	00 - - Unbleached or bleached	kg	NIL
55.12	5512.19	00 - - Other	kg	NIL
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
	5512.21	00 - - Unbleached or bleached	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
55.13	5512.29 00	- - Other	kg	NIL
		- Other:		
	5512.91 00	- - Unbleached or bleached	kg	NIL
	5512.99 00	- - Other	kg	NIL
		Woven fabrics of synthetic staple fibres containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> .		
		- Unbleached or bleached:		
	5513.11 00	- - Of polyester staple fibres, plain weave	kg	NIL
	5513.12 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	NIL
	5513.13 00	- - Other woven fabrics of polyester staple fibres	kg	NIL
	5513.19 00	- - Other woven fabrics	kg	NIL
		- Dyed:		
	5513.21 00	- - Of polyester staple fibres, plain weave	kg	NIL
	5513.22 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	NIL
	5513.23 00	- - Other woven fabrics of polyester staple fibres	kg	NIL
	5513.29 00	- - Other woven fabrics	kg	NIL
		- Of yarns of different colours:		
	5513.31 00	- - Of polyester staple fibres, plain weave	kg	NIL
	5513.32 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	NIL
	5513.33 00	- - Other woven fabrics of polyester staple fibres	kg	NIL
	5513.39 00	- - Other woven fabrics	kg	NIL
		- Printed:		
	5513.41 00	- - Of polyester staple fibres, plain weave	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
55.14	5513.42 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	NIL
	5513.43 00	- - Other woven fabrics of polyester staple fibres	kg	NIL
	5513.49 00	- - Other woven fabrics	kg	NIL
		<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>		
		<i>- Unbleached or bleached:</i>		
	5514.11 00	- - Of polyester staple fibres, plain weave	kg	NIL
	5514.12 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	NIL
	5514.13 00	- - Other woven fabrics of polyester staple fibres	kg	NIL
	5514.19 00	- - Other woven fabrics	kg	NIL
		<i>- Dyed:</i>		
	5514.21 00	- - Of polyester staple fibres, plain weave	kg	NIL
	5514.22 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	NIL
	5514.23 00	- - Other woven fabrics of polyester staple fibres	kg	NIL
	5514.29 00	- - Other woven fabrics	kg	NIL
		<i>- Of yarns of different colours:</i>		
	5514.31 00	- - Of polyester staple fibres, plain weave	kg	NIL
	5514.32 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	NIL
	5514.33 00	- - Other woven fabrics of polyester staple fibres	kg	NIL
	5514.39 00	- - Other woven fabrics	kg	NIL
		<i>- Printed:</i>		
	5514.41 00	- - Of polyester staple fibres, plain weave	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
55.15	5514.42 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	NIL
	5514.43 00	- - Other woven fabrics of polyester staple fibres	kg	NIL
	5514.49 00	- - Other woven fabrics	kg	NIL
		<b>Other woven fabrics of synthetic staple fibres.</b>		
		<i>- Of polyester staple fibres:</i>		
	5515.11 00	- - Mixed mainly or solely with viscose rayon staple fibres	kg	NIL
	5515.12 00	- - Mixed mainly or solely with man-made filaments	kg	NIL
	5515.13 00	- - Mixed mainly or solely with wool or fine animal hair	kg	NIL
	5515.19 00	- - Other	kg	NIL
		<i>- Of acrylic or modacrylic staple fibres:</i>		
	5515.21 00	- - Mixed mainly or solely with man-made filaments	kg	NIL
	5515.22 00	- - Mixed mainly or solely with wool or fine animal hair	kg	NIL
	5515.29 00	- - Other	kg	NIL
		<i>- Other woven fabrics:</i>		
55.16	5515.91 00	- - Mixed mainly or solely with man-made filaments	kg	NIL
	5515.92 00	- - Mixed mainly or solely with wool or fine animal hair	kg	NIL
	5515.99 00	- - Other	kg	NIL
		<b>Woven fabrics of artificial staple fibres.</b>		
		<i>- Containing 85% or more by weight of artificial staple fibres:</i>		
	5516.11 00	- - Unbleached or bleached	kg	NIL
	5516.12 00	- - Dyed	kg	NIL
	5516.13 00	- - Of yarns of different colours	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5516.14 00	- - Printed  <i>- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:</i>	kg	NIL
	5516.21 00	- - Unbleached or bleached	kg	NIL
	5516.22 00	- - Dyed	kg	NIL
	5516.23 00	- - Of yarns of different colours	kg	NIL
	5516.24 00	- - Printed  <i>- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:</i>	kg	NIL
	5516.31 00	- - Unbleached or bleached	kg	NIL
	5516.32 00	- - Dyed	kg	NIL
	5516.33 00	- - Of yarns of different colours	kg	NIL
	5516.34 00	- - Printed  <i>- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:</i>	kg	NIL
	5516.41 00	- - Unbleached or bleached	kg	NIL
	5516.42 00	- - Dyed	kg	NIL
	5516.43 00	- - Of yarns of different colours	kg	NIL
	5516.44 00	- - Printed  <i>- Other:</i>	kg	NIL
	5516.91 00	- - Unbleached or bleached	kg	NIL
	5516.92 00	- - Dyed	kg	NIL
	5516.93 00	- - Of yarns of different colours	kg	NIL
	5519.94 00	- - Printed	kg	NIL

## Chapter 56

**Wadding, felt and nonwovens; special yarns; twine, cordage,  
ropes and cables and articles thereof**

**NOTES**

1. This Chapter does not cover:
  - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
  - (b) Textile products of heading 58.11;
  - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
  - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
  - (e) Metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular). Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance. Headings 56.02 and 56.03 do not, however, cover:
  - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
  - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
  - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with

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the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
56.01		<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>		
	5601.10 00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding  - <i>Wadding; other articles of wadding:</i>	kg	NIL
	5601.21 00	- - Of cotton	kg	NIL
	5601.22	- - <i>Of man-made fibres:</i>		
	10	- - - Wrapped cigarette tow	kg	NIL
	90	- - - Other	kg	NIL
	5601.29 00	- - Other	kg	NIL
	5601.30	- <i>Textile flock and dust and mill neps:</i>		
	10	- - Polyamide fibre flock	kg	NIL
	90	- - Other	kg	NIL
56.02		<b>Felt, whether or not impregnated, coated, covered or laminated.</b>		
	5602.10 00	- Needleloom felt and stitch-bonded fibre fabrics  - <i>Other felt, not impregnated, coated, covered or laminated:</i>	kg	NIL
	5602.21	- - <i>Of wool or fine animal hair:</i>		
	10	- - - Weighing 750 g/m <sup>2</sup> or more	kg	NIL
	90	- - - Other	kg	NIL
	5602.29	- - <i>Of other textile materials:</i>		
	10	- - - Weighing 750 g/m <sup>2</sup> or more	kg	NIL
	90	- - - Other	kg	NIL
	5602.90	- <i>Other:</i>		
	10	- - Impregnated, coated, covered or laminated	kg	NIL
	90	- - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
56.03		<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>		
		- <i>Of man-made filaments:</i>		
	5603.11	- - <i>Weighing not more than 25 g/m<sup>2</sup>:</i>		
	10	- - - Not impregnated, coated, covered or laminated	kg	NIL
	90	- - - Other	kg	NIL
	5603.12	- - <i>Weighing more than 25 g/m<sup>2</sup> but not more than 70 g/m<sup>2</sup>:</i>		
	10	- - - Not impregnated, coated, covered or laminated	kg	NIL
	90	- - - Other	kg	NIL
	5603.13	- - <i>Weighing more than 70 g/m<sup>2</sup> but not more than 150 g/m<sup>2</sup>:</i>		
	10	- - - Not impregnated, coated, covered or laminated	kg	NIL
	90	- - - Other	kg	NIL
	5603.14	- - <i>Weighing more than 150 g/m<sup>2</sup>:</i>		
	10	- - - Not impregnated, coated, covered or laminated	kg	NIL
	90	- - - Other	kg	NIL
56.04		- <i>Other:</i>		
	5603.91	00 - - Weighing not more than 25 g/m <sup>2</sup>	kg	NIL
	5603.92	00 - - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg	NIL
	5603.93	00 - - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg	NIL
	5603.94	00 - - Weighing more than 150 g/m <sup>2</sup>	kg	NIL
		<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</b>		
	5604.10	00 - Rubber thread and cord, textile covered	kg	NIL
	5604.20	00 - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5604.90	- <i>Other:</i> - - Imitation catgut of silk - - Other	kg kg	NIL NIL
56.05	5605.00	00 Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	kg	NIL
56.06	5606.00	00 Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	kg	NIL
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.		
	5607.10	00 - Of jute or other textile bast fibres of heading 53.03  - <i>Of sisal or other textile fibres of the genus Agave:</i>	kg	NIL
	5607.21	00 - - Binder or baler twine	kg	NIL
	5607.29	00 - - Other  - <i>Of polyethylene or polypropylene:</i>	kg	NIL
	5607.41	00 - - Binder or baler twine	kg	NIL
	5607.49	- - <i>Other:</i> - - - Industrial safety lines - - - Other	kg kg	NIL NIL
	5607.50	- <i>Of other synthetic fibres:</i> - - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene (PTFE) yarns measuring more than 10,000 decitex, for textile packings - - Other	kg kg	NIL NIL
	5607.90	00 - Other	kg	NIL
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.  - <i>Of man-made textile materials:</i>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5608.11 00	- - Made up fishing nets	kg	NIL
	5608.19	- - Other:		
	10	- - - Industrial safety nets	kg	NIL
	20	- - - Net bags	kg	NIL
	90	- - - Other	kg	NIL
	5608.90	- Other:		
	10	- - Industrial safety nets	kg	NIL
	20	- - Net bags	kg	NIL
	90	- - Other	kg	NIL
56.09	5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		
	10	- Core-spun yarn	kg	NIL
	90	- Other	kg	NIL

## Chapter 57

## Carpets and other textile floor coverings

## NOTES

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
57.01		<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>		
	5701.10	- <i>Of wool or fine animal hair:</i>		
	10	- - Prayer mats	m <sup>2</sup>	5%
	90	- - Other	m <sup>2</sup>	5%
	5701.90	- <i>Of other textile materials:</i>		
		- - <i>Of cotton:</i>		
	11	- - - Prayer mats	m <sup>2</sup>	5%
	19	- - - Other	m <sup>2</sup>	5%
57.02		- - <i>Other:</i>		
	91	- - - Of jute fibres	m <sup>2</sup>	5%
	99	- - - Other	m <sup>2</sup>	5%
		<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</b>		
	5702.10	00 - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m <sup>2</sup>	5%
	5702.20	00 - Floor coverings of coconut fibres (coir)	m <sup>2</sup>	5%
		- <i>Other, of pile construction, not made up:</i>		
	5702.31	00 - - Of wool or fine animal hair	m <sup>2</sup>	5%
	5702.32	00 - - Of man-made textile materials	m <sup>2</sup>	5%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5702.39	- - Of other textile materials:		
	10	- - - Of cotton	m <sup>2</sup>	5%
	20	- - - Of jute fibre	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
		- Other, of pile construction, made up:		
	5702.41	- - Of wool or fine animal hair:		
	10	- - - Prayer mats	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
	5702.42	- - Of man-made textile materials:		
	10	- - - Prayer mats	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
	5702.49	- - Of other textile materials:		
		- - - Of cotton:		
	11	- - - - Prayer mats	m <sup>2</sup>	5%
	19	- - - - Other	m <sup>2</sup>	5%
		- - - Other:		
	91	- - - - Of jute fibres	m <sup>2</sup>	5%
	99	- - - - Other	m <sup>2</sup>	5%
		- Other, not of pile construction, not made up:		
	5702.51	- - Of wool or fine animal hair	m <sup>2</sup>	5%
	5702.52	- - Of man-made textile materials	m <sup>2</sup>	5%
	5702.59	- - Of other textile materials:		
	10	- - - Of cotton	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
		- Other, not of pile construction, made up:		
	5702.91	- - Of wool or fine animal hair:		
	10	- - - Prayer mats	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
	5702.92	- - Of man-made textile materials:		
	10	- - - Prayer mats	m <sup>2</sup>	5%
	90	- - - Other	m <sup>2</sup>	5%
	5702.99	- - Of other textile materials:		
		- - - Of cotton:		
	11	- - - - Prayer mats	m <sup>2</sup>	5%
	19	- - - - Other	m <sup>2</sup>	5%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty	
57.03	91 99	- - - Other:			
		- - - - Of jute fibres	m <sup>2</sup>	5%	
		- - - - Other	m <sup>2</sup>	5%	
			<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>		
	5703.10	- Of wool or fine animal hair:			
		10 - - Prayer mats	m <sup>2</sup>	5%	
		90 - - Other	m <sup>2</sup>	5%	
	5703.20	- Of nylon or other polyamides:			
		10 - - Prayer mats	m <sup>2</sup>	5%	
		90 - - Other	m <sup>2</sup>	5%	
	5703.30	- Of other man-made textile materials:			
		10 - - Prayer mats	m <sup>2</sup>	5%	
		90 - - Other	m <sup>2</sup>	5%	
	5703.90	- Of other textile materials:			
		- - Of cotton:			
		11 - - - Prayer mat	m <sup>2</sup>	5%	
	19 - - - Other	m <sup>2</sup>	5%		
57.04	91 99	- - Other:			
		- - - Of jute fibres	m <sup>2</sup>	5%	
		- - - Others	m <sup>2</sup>	5%	
			<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>		
	5704.10	00 - Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	m <sup>2</sup>	5%	
	5704.90	00 - Other	m <sup>2</sup>	5%	
	57.05		<b>Other carpets and other textile floor coverings, whether or not made up.</b>		
5705.00		- Of cotton:			
		11 - - Prayer mats	m <sup>2</sup>	5%	
		19 - - Other	m <sup>2</sup>	5%	
91 99		- Other:			
		- - Of jute fibres	m <sup>2</sup>	5%	
		- - Other	m <sup>2</sup>	5%	

## Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

### NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm; Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry heading 58.05.
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

<b>Heading No.</b>	<b>HS Code</b>	<b>Description</b>	<b>Unit of Quantity</b>	<b>Rate of Import Duty</b>
<b>58.01</b>		<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>		
	5801.10	- <i>Of wool or fine animal hair:</i>		
	10	- - Tennis ball melton cloth	kg	NIL
	90	- - Other	kg	NIL
		- <i>Of cotton:</i>		
	5801.21	- - Uncut weft pile fabrics	kg	NIL
	5801.22	- - Cut corduroy	kg	NIL
	5801.23	- - Other weft pile fabrics	kg	NIL
	5801.24	- - Warp pile fabrics, épinglé (uncut)	kg	NIL
	5801.25	- - Warp pile fabrics, cut	kg	NIL
	5801.26	- - Chenille fabrics	kg	NIL
		- <i>Of man-made fibres:</i>		
	5801.31	- - Uncut weft pile fabrics	kg	NIL
	5801.32	- - Cut corduroy	kg	NIL
	5801.33	- - Other weft pile fabrics	kg	NIL
	5801.34	- - Warp pile fabrics, épinglé (uncut)	kg	NIL
	5801.35	- - Warp pile fabrics, cut	kg	NIL
	5801.36	- - Chenille fabrics	kg	NIL
	5801.90	- <i>Of other textile materials:</i>		
	10	- - Of silk	kg	NIL
	90	- - Other	kg	NIL
<b>58.02</b>		<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>		
		- <i>Terry towelling and similar woven terry fabrics, of cotton:</i>		
	5802.11	- - Unbleached	kg	NIL
	5802.19	- - Other	kg	NIL
	5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
58.03	5802.30 00	- Tufted textile fabrics	kg	NIL
		<b>Gauze, other than narrow fabrics of heading 58.06.</b>		
	5803.10	- <i>Of cotton:</i>		
	10	- - Unbleached, not mercerised	kg	NIL
	90	- - Other	kg	NIL
58.04	5803.90	- <i>Of other textile materials:</i>		
	10	- - Blinds for plants	kg	NIL
	90	- - Other	kg	NIL
		<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.</b>		
	5804.10	- <i>Tulles and other net fabrics:</i>		
	10	- - Of silk	kg	NIL
	20	- - Of cotton	kg	NIL
	90	- - Other	kg	NIL
		- <i>Mechanically made lace:</i>		
	5804.21 00	- - Of man-made fibres	kg	NIL
	5804.29 00	- - Of other textile materials	kg	NIL
	5804.30 00	- Hand-made lace	kg	NIL
58.05	5805.00	<b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</b>		
	10	- Of cotton	kg	NIL
	90	- Other	kg	NIL
58.06		<b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>		
	5806.10	- <i>Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:</i>		
	10	- - Of silk	kg	NIL
	20	- - Of cotton	kg	NIL
	90	- - Other	kg	NIL
	5806.20 00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
58.07	5806.31	- <i>Other woven fabrics:</i>		
		- - <i>Of cotton:</i>		
		10 - - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	kg	NIL
		20 - - - Backing for electrical insulating paper	kg	NIL
		30 - - - Slide fastener ribbons of a width not exceeding 12 mm	kg	NIL
		40 - - - Webbing used in covering piping, poles or the like	kg	NIL
		50 - - - Textile sequential markers used in the manufacture of electrical wires	kg	NIL
		90 - - - Other	kg	NIL
	5806.32	- - <i>Of man-made fibres:</i>		
		10 - - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt webbing	kg	NIL
		20 - - - Slide fastener ribbons of a width not exceeding 12 mm	kg	NIL
		30 - - - Webbing used in covering piping, poles and the like	kg	NIL
		90 - - - Other	kg	NIL
	5806.39	- - <i>Of other textile materials:</i>		
		10 - - - Of silk	kg	NIL
		90 - - - Other	kg	NIL
	5806.40	00 - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	NIL
58.08	<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>			
	5807.10	00 - Woven	kg	NIL
58.08	5807.90	00 - Other	kg	NIL
	<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>			
	5808.10	- <i>Braids in the piece:</i>		
		10 - - Combined with rubber threads	kg	NIL
		90 - - Other	kg	NIL
	5808.90	- <i>Other</i>		
		10 - - Combined with rubber threads	kg	NIL
		90 - - Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
58.09	5809.00 00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	kg	NIL
58.10		Embroidery in the piece, in strips or in motifs.		
	5810.10 00	- Embroidery without visible ground <i>- Other embroidery:</i>	kg	NIL
	5810.91 00	-- Of cotton	kg	NIL
	5810.92 00	-- Of man-made fibres	kg	NIL
	5810.99 00	-- Of other textile materials	kg	NIL
58.11	5811.00 00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	kg	NIL

Chapter 59

**Impregnated, coated, covered or laminated textile fabrics;  
textile articles of a kind suitable for industrial use**

**NOTES**

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
  - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
    - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
    - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
    - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - (6) Textile products of heading 58.11;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
  - (i) Weighing not more than 1,500 g/m<sup>2</sup>;
  - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (Section XV).

6. Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, or covered or laminated with rubber or made from textile yarn or

cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
    - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
    - (ii) Bolting cloth;
    - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
    - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
    - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
    - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
  - (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.		
	5901.10 00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
59.02	5901.90	- Other:		
		- - Tracing cloth	kg	NIL
		- - Prepared painting canvas	kg	NIL
	90	- - Other	kg	NIL
		<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>		
	5902.10	- Of nylon or other polyamides:		
		- - Chafer canvas type, rubberised	kg	10%
		- - Other	kg	10%
	5902.20	- Of polyesters:		
		- - Tyre cord fabrics of high tenacity yarn of polyesters and cotton	kg	10%
		- - Chafer canvas tyre, rubberised	kg	10%
		- - Other	kg	10%
	5902.90	- Other:		
		- - Chafer canvas tyre, rubberised	kg	10%
		- - Other	kg	10%
59.03		<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>		
	5903.10	- With poly(vinyl chloride):		
		- - Interlining	kg	10%
		- - Other	kg	10%
	5903.20	- With polyurethane:		
		- - Interlining	kg	10%
		- - Other	kg	10%
	5903.90	- Other:		
		- - Nylon canvas	kg	10%
		- - Interlining	kg	10%
		- - Other	kg	10%
59.04		<b>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.</b>		
	5904.10	00 - Linoleum	m <sup>2</sup>	10%
	5904.90	- Other:		
		- - With a base consisting of needleloom felt or nonwovens	m <sup>2</sup>	10%
		- - With other textile base	m <sup>2</sup>	10%
59.05	5905.90	00 Textile wall coverings.	m <sup>2</sup>	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
59.06		<b>Rubberised textile fabrics, other than those of heading 59.02.</b>		
	5906.10 00	- Adhesive tape of a width not exceeding 20 cm  - Other:	kg	NIL
	5906.91 00	- - Knitted or crocheted	kg	10%
	5906.99	- - Other:		
	10	- - - Hospital rubber sheeting	kg	10%
	90	- - - Other	kg	10%
59.07	5907.00	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>		
	10	- Fabrics impregnated, coated or covered with oil or oil-based preparations	kg	10%
	20	- Printed canvas being theatrical scenery, studio back-cloths or the like	kg	NIL
	30	- Textile fabrics impregnated, coated or covered with fire resistant chemical	kg	10%
	40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	kg	10%
	50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	kg	10%
	60	- Fabrics impregnated, coated or covered with other material	kg	10%
	90	- Other	kg	NIL
59.08	5908.00	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.</b>		
	10	- Wicks; incandescent gas mantles	kg	NIL
	90	- Other	kg	NIL
59.09	5909.00	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>		
	10	- Fire hoses	kg	NIL
	20	- Non-woven tubing with an internal core of plastic used for the drainage of water	kg	NIL
	90	- Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
59.10	5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.		
	10	- Transmission belts of felts	kg	NIL
	90	- Other	kg	NIL
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.		
	5911.10 00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	NIL
	5911.20 00	- Bolting cloth, whether or not made up  <i>- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):</i>	kg	NIL
	5911.31 00	- - Weighing less than 650 g/m <sup>2</sup>	kg	NIL
	5911.32 00	- - Weighing 650 g/m <sup>2</sup> or more	kg	NIL
	5911.40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	NIL
	5911.90	- Other:		
	10	- - Textile packings and gaskets	kg	NIL
	90	- - Other	kg	NIL

## Chapter 60

## Knitted and crocheted goods

## NOTES

1. This Chapter does not cover:
  - (a) Crochet lace of heading 58.04;
  - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
  - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
60.01		Pile fabrics, including "long-pile" fabrics and terry fabrics knitted or crocheted.		
	6001.10	- "Long pile" fabrics:		
	10	- - Unbleached, not mercerised	kg	NIL
	90	- - Other	kg	NIL
		- Looped pile fabrics:		
	6001.21	- - Of cotton:		
	10	- - - Unbleached, not mercerised	kg	NIL
	90	- - - Other	kg	NIL
	6001.22	- - Of man-made fibres:		
	10	- - - Unbleached	kg	NIL
	90	- - - Other	kg	NIL
	6001.29	- - Of other textile materials:		
	10	- - - Unbleached	kg	NIL
	90	- - - Other	kg	NIL
		- Other:		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
60.02	6001.91	-- <i>Of cotton:</i>		
	10	--- Unbleached, not mercerised	kg	NIL
	90	--- Other	kg	NIL
	6001.92	-- <i>Of man-made fibres:</i>		
		--- <i>Pile fabrics of 100% polyester staple fibres of a width not less than 63.5 mm but not more than 76.2 mm suitable for use in the manufacture of paint rollers:</i>		
	11	---- Unbleached	kg	NIL
	19	---- Other	kg	NIL
		--- <i>Other:</i>		
	91	---- Unbleached	kg	NIL
	99	---- Other	kg	NIL
	6001.99	-- <i>Of other textile materials:</i>		
	10	--- Unbleached, not mercerised	kg	NIL
	90	--- Other	kg	NIL
		<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>		
60.03	6002.40	00 - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	NIL
	6002.90	00 - Other	kg	NIL
		<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>		
	6003.10	00 - Of wool or fine animal hair	kg	NIL
	6003.20	00 - Of cotton	kg	NIL
	6003.30	00 - Of synthetic fibres	kg	NIL
	6003.40	00 - Of artificial fibres	kg	NIL
	6003.90	00 - Other	kg	NIL
		<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
60.05	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread:		
	10	- - Knitted swimwear fabric containing by weight 80% synthetic yarn and 20% elastic yarn	kg	NIL
	90	- - Other	kg	NIL
	6004.90	- Other:		
	10	- - Elastic (combined with rubber threads)	kg	NIL
	90	- - Other	kg	NIL
		<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.</b>		
	6005.10	00 - Of wool or fine animal hair	kg	NIL
		- Of cotton:		
	6005.21	00 - - Unbleached or bleached	kg	NIL
	6005.22	00 - - Dyed	kg	NIL
	6005.23	00 - - Of yarns of different colours	kg	NIL
	6005.24	00 - - Printed	kg	NIL
		- Of synthetic fibres:		
	6005.31	00 - - Unbleached or bleached	kg	NIL
	6005.32	00 - - Dyed	kg	NIL
	6005.33	00 - - Of yarns of different colours	kg	NIL
	6005.34	00 - - Printed	kg	NIL
		- Of artificial fibres:		
	6005.41	00 - - Unbleached or bleached	kg	NIL
	6005.42	00 - - Dyed	kg	NIL
	6005.43	00 - - Of yarns of different colours	kg	NIL
	6005.44	00 - - Printed	kg	NIL
	6005.90	00 - Other	kg	NIL
60.06		<b>Other knitted or crocheted fabrics.</b>		
	6006.10	00 - Of wool or fine animal hair	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Of cotton:</i>		
	6006.21 00	- - Unbleached or bleached	kg	NIL
	6006.22 00	- - Dyed	kg	NIL
	6006.23 00	- - Of yarns of different colours	kg	NIL
	6006.24 00	- - Printed	kg	NIL
		- <i>Of synthetic fibres:</i>		
	6006.31	- - <i>Unbleached or bleached:</i>		
	10	- - - Nylon fibre mesh for use as backing material for mosaic tiles	kg	NIL
	90	- - - Other	kg	NIL
	6006.32	- - <i>Dyed:</i>		
	10	- - - Nylon fibre mesh for use as backing material for mosaic tiles	kg	NIL
	90	- - - Other	kg	NIL
	6006.33	- - <i>Of yarns of different colours:</i>		
	10	- - - Nylon fibre mesh for use as backing material for mosaic tiles	kg	NIL
	90	- - - Other	kg	NIL
	6006.34	- - <i>Printed:</i>		
	10	- - - Nylon fibre mesh for use as backing material for mosaic tiles	kg	NIL
	90	- - - Other	kg	NIL
		- <i>Of artificial fibres:</i>		
	6006.41 00	- - Unbleached or bleached	kg	NIL
	6006.42 00	- - Dyed	kg	NIL
	6006.43 00	- - Of yarns of different colours	kg	NIL
	6006.44 00	- - Printed	kg	NIL
	6006.90 00	- Other	kg	NIL

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted goods

NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - (a) Goods of heading 62.12;
  - (b) Worn clothing or other worn articles of heading 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in the identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a suit must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 61.11:
  - (a) The expression "babies garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
7. For the purposes of heading 61.12, "ski-suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
  - (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above;

(c) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings concerning women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.		
	6101.10 00	- Of wool or fine animal hair	u	NIL
	6101.20 00	- Of cotton	u	NIL
	6101.30 00	- Of man-made fibres	u	NIL
	6101.90 00	- Of other textile materials	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.02		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.</b>		
	6102.10 00	- Of wool or fine animal hair	u	NIL
	6102.20 00	- Of cotton	u	NIL
	6102.30 00	- Of man-made fibres	u	NIL
	6102.90 00	- Of other textile materials	u	NIL
61.03		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>		
		<i>- Suits:</i>		
	6103.11 00	- - Of wool or fine animal hair	u	NIL
	6103.12 00	- - Of synthetic fibres	u	NIL
	6103.19	- - <i>Of other textile materials:</i>		
	10	- - - Of cotton	u	NIL
	20	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		<i>- Ensembles:</i>		
	6103.21 00	- - Of wool or fine animal hair	u	NIL
	6103.22 00	- - Of cotton	u	NIL
	6103.23 00	- - Of synthetic fibres	u	NIL
	6103.29	- - <i>Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		<i>- Jackets and blazers:</i>		
	6103.31 00	- - Of wool or fine animal hair	u	NIL
	6103.32 00	- - Of cotton	u	NIL
	6103.33 00	- - Of synthetic fibres	u	NIL
	6103.39	- - <i>Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.04		<i>- Trousers, bib and brace overalls, breeches and shorts:</i>		
	6103.41 00	-- Of wool or fine animal hair	u	NIL
	6103.42 00	-- Of cotton	u	NIL
	6103.43 00	-- Of synthetic fibres	u	NIL
	6103.49	<i>-- Of other textile materials:</i>		
	10	--- Of ramie, linen or silk	u	NIL
	90	--- Other	u	NIL
		<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>		
		<i>- Suits:</i>		
	6104.11 00	-- Of wool or fine animal hair	u	NIL
	6104.12 00	-- Of cotton	u	NIL
	6104.13 00	-- Of synthetic fibres	u	NIL
	6104.19	<i>-- Of other textile materials:</i>		
	10	--- Of ramie, linen or silk	u	NIL
	90	--- Other	u	NIL
		<i>- Ensembles:</i>		
	6104.21 00	-- Of wool or fine animal hair	u	NIL
	6104.22 00	-- Of cotton	u	NIL
	6104.23 00	-- Of synthetic fibres	u	NIL
	6104.29	<i>-- Of other textile materials:</i>		
	10	--- Of ramie, linen or silk	u	NIL
	90	--- Other	u	NIL
		<i>- Jackets and blazers:</i>		
	6104.31 00	-- Of wool or fine animal hair	u	NIL
	6104.32 00	-- Of cotton	u	NIL
	6104.33 00	-- Of synthetic fibres	u	NIL
	6104.39	<i>-- Of other textile materials:</i>		
	10	--- Of ramie, linen or silk	u	NIL
	90	--- Other	u	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<i>- Dresses:</i>		
	6104.41 00	- - Of wool or fine animal hair	u	NIL
	6104.42 00	- - Of cotton	u	NIL
	6104.43 00	- - Of synthetic fibres	u	NIL
	6104.44 00	- - Of artificial fibres	u	NIL
	6104.49	<i>- - Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		<i>- Skirts and divided skirts:</i>		
	6104.51 00	- - Of wool or fine animal hair	u	NIL
	6104.52 00	- - Of cotton	u	NIL
	6104.53 00	- - Of synthetic fibres	u	NIL
	6104.59	<i>- - Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		<i>- Trousers, bib and brace overalls, breeches and shorts:</i>		
	6104.61 00	- - Of wool or fine animal hair	u	NIL
	6104.62 00	- - Of cotton	u	NIL
	6104.63 00	- - Of synthetic fibres	u	NIL
	6104.69	<i>- - Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
61.05		<b>Men's or boys' shirts, knitted or crocheted.</b>		
	6105.10 00	- Of cotton	u	NIL
	6105.20	<i>- Of man-made fibres:</i>		
	10	- - Of synthetic fibres	u	NIL
	20	- - Of artificial fibres	u	NIL
	6105.90	<i>- Of other textile materials:</i>		
	10	- - Of ramie, linen or silk	u	NIL
	90	- - Other	u	NIL
61.06		<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.07	6106.10 00	- Of cotton	u	NIL
	6106.20 00	- Of man-made fibres	u	NIL
	6106.90	- <i>Of other textile materials:</i>		
	10	- - Of ramie, linen or silk	u	NIL
	20	- - Of wool or fine animal hair	u	NIL
	90	- - Other	u	NIL
		<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>		
		- <i>Underpants and briefs:</i>		
	6107.11 00	- - Of cotton	u	NIL
	6107.12 00	- - Of man-made fibres	u	NIL
	6107.19	- - <i>Of other textile materials:</i>		
	10	- - - Of wool or fine animal hair	u	NIL
	90	- - - Other	u	NIL
		- <i>Nightshirts and pyjamas:</i>		
	6107.21 00	- - Of cotton	u	NIL
	6107.22 00	- - Of man-made fibres	u	NIL
	6107.29	- - <i>Of other textile materials:</i>		
	10	- - - Of silk	u	NIL
	20	- - - Of wool or fine animal hair	u	NIL
	90	- - - Other	u	NIL
		- <i>Other:</i>		
61.08	6107.91 00	- - Of cotton	u	NIL
	6107.92 00	- - Of man-made fibres	u	NIL
	6107.99	- - <i>Of other textile materials:</i>		
	10	- - - Of wool or fine animal hair	u	NIL
	90	- - - Other	u	NIL
		<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>		
		- <i>Slips and petticoats:</i>		
	6108.11 00	- - Of man-made fibres	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.09	6108.19	- - Of other textile materials:		
	10	- - - Of silk	u	NIL
	20	- - - Of wool or fine animal hair	u	NIL
	30	- - - Of cotton	u	NIL
	90	- - - Other	u	NIL
		- Briefs and panties:		
	6108.21	00 - - Of cotton	u	NIL
	6108.22	00 - - Of man-made fibres	u	NIL
	6108.29	- - Of other textile materials:		
	10	- - - Of silk	u	NIL
	20	- - - Of wool or fine animal hair	u	NIL
	90	- - - Other	u	NIL
		- Nightdresses and pyjamas:		
	6108.31	00 - - Of cotton	u	NIL
	6108.32	00 - - Of man-made fibres	u	NIL
	6108.39	- - Of other textile materials:		
	10	- - - Of silk	u	NIL
	20	- - - Of wool or fine animal hair	u	NIL
	90	- - - Other	u	NIL
		- Other:		
	6108.91	00 - - Of cotton	u	NIL
	6108.92	00 - - Of man-made fibres	u	NIL
	6108.99	- - Of other textile materials:		
	10	- - - Of wool or fine animal hair	u	NIL
	90	- - - Other	u	NIL
61.10		<b>T-shirts, singlets and other vests, knitted or crocheted.</b>		
	6109.10	- Of cotton:		
	10	- - For men or boys	u	NIL
	20	- - For women or girls	u	NIL
	6109.90	- Of other textile materials:		
	10	- - For men or boys, of ramie, linen or silk	u	NIL
	20	- - For men or boys, of other materials	u	NIL
	30	- - For women or girls, of ramie, linen or silk	u	NIL
	40	- - For women or girls, of other materials	u	NIL
		<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.11		- <i>Of wool or fine animal hair:</i>		
	6110.11 00	- - Of wool	u	NIL
	6110.12 00	- - Of Kashmir (cashmere) goats	u	NIL
	6110.19 00	- - Other	u	NIL
	6110.20 00	- Of cotton	u	NIL
	6110.30 00	- Of man-made fibres	u	NIL
	6110.90	- <i>Of other textile materials:</i>		
	10	- - Of ramie, linen or silk	u	NIL
	90	- - Other	u	NIL
		<b>Babies' garments and clothing accessories, knitted or crocheted.</b>		
	6111.10	- <i>Of wool or fine animal hair:</i>		
	10	- - Stockings, socks and bootees without applied soles, not elasticated or rubberised	kg	NIL
	20	- - Stockings, socks and bootees without applied soles, elasticated or rubberised	kg	NIL
	30	- - Gloves, mittens and mitts; pantyhose (tights), underpants and briefs, bathing costumes or trunks	kg	NIL
	40	- - Other garments	kg	NIL
	90	- - Other	kg	NIL
	6111.20	- <i>Of cotton:</i>		
	10	- - Stockings, socks and bootees without applied soles, not elasticated or rubberised	kg	NIL
	20	- - Stockings, socks and bootees without applied soles, elasticated or rubberised	kg	NIL
	30	- - Garments	kg	NIL
	90	- - Other	kg	NIL
	6111.30	- <i>Of synthetic fibres:</i>		
	10	- - Stockings, socks and bootees without applied soles	kg	NIL
	20	- - Garments	kg	NIL
	90	- - Other	kg	NIL
	6111.90	- <i>Of other textile materials:</i>		
	10	- - Stockings, socks and bootees without applied soles, not elasticated or rubberised	kg	NIL
	20	- - Stockings, socks and bootees without applied soles, elasticated or rubberised	kg	NIL
	30	- - Garments	kg	NIL
	90	- - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.12		<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>		
		- <i>Track suits:</i>		
	6112.11 00	- - Of cotton	u	NIL
	6112.12 00	- - Of synthetic fibres	u	NIL
	6112.19	- - <i>Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
	6112.20 00	- Ski suits	u	NIL
		- <i>Men's or boys' swimwear:</i>		
	6112.31	- - <i>Of synthetic fibres:</i>		
	10	- - - Not elasticated or rubberised	u	NIL
	20	- - - Elasticated or rubberised	u	NIL
	6112.39	- - <i>Of other textile materials:</i>		
	10	- - - Not elasticated or rubberised	u	NIL
	20	- - - Elasticated or rubberised	u	NIL
		- <i>Women's or girls' swimwear:</i>		
	6112.41	- - <i>Of synthetic fibres:</i>		
	10	- - - Not elasticated or rubberised	u	NIL
	20	- - - Elasticated or rubberised	u	NIL
	6112.49	- - <i>Of other textile materials:</i>		
	10	- - - Not elasticated or rubberised	u	NIL
	20	- - - Elasticated or rubberised	u	NIL
61.13	6113.00	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>		
		- <i>Not elasticated or rubberised:</i>		
	11	- - Protective or safety garments for workers excluding goods of sub-heading 6113.00.22	kg	NIL
	12	- - Flame-proof	kg	NIL
	19	- - Other	kg	NIL
		- <i>Elasticated or rubberised:</i>		
	21	- - Protective or safety garments for workers excluding goods of sub-heading 6113.00.22	kg	NIL
	22	- - Flame-proof	kg	NIL
	29	- - Other	kg	NIL
61.14		<b>Other garments, knitted or crocheted.</b>		
	6114.10 00	- Of wool or fine animal hair	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.15	6114.20	00 - Of cotton	kg	NIL
	6114.30	- <i>Of man-made fibres:</i>		
		10 - - Flame-proof	kg	NIL
		90 - - Other	kg	NIL
	6114.90	- <i>Of other textile materials:</i>		
		10 - - Of ramie, linen or silk	kg	NIL
		90 - - Other	kg	NIL
		<b>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.</b>		
		- <i>Panty hose and tights:</i>		
	6115.11	- - <i>Of synthetic fibres, measuring per single yarn less than 67 decitex:</i>		
		10 - - - Not elasticated or rubberised	kg	NIL
		20 - - - Elasticated or rubberised	kg	NIL
	6115.12	- - <i>Of synthetic fibres, measuring per single yarn 67 decitex or more:</i>		
		10 - - - Not elasticated or rubberised	kg	NIL
		20 - - - Elasticated or rubberised	kg	NIL
	6115.19	- - <i>Of other textile materials:</i>		
		- - - <i>Not elasticated or rubberised:</i>		
		11 - - - - Of cotton	kg	NIL
		19 - - - - Other	kg	NIL
		- - - <i>Elasticated or rubberised:</i>		
		21 - - - - Of cotton	kg	NIL
		29 - - - - Other	kg	NIL
	6115.20	- <i>Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:</i>		
		10 - - Of cotton	kg	NIL
		90 - - Of other textile materials	kg	NIL
		- <i>Other:</i>		
	6115.91	- - <i>Of wool or fine animal hair:</i>		
		10 - - - Stockings, under stockings, socks, sockettes and the like, for men	kg	NIL
		20 - - - Stockings, under stockings, socks, sockettes and the like, for women and children	kg	NIL
		90 - - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.16	6115.92	-- <i>Of cotton:</i>		
	10	--- Stockings, under stockings, socks, sockettes and the like, for men	kg	NIL
	20	--- Stockings, under stockings, socks, sockettes and the like, for women and children	kg	NIL
	90	--- Other	kg	NIL
	6115.93	-- <i>Of synthetic fibres:</i>		
	10	--- Stockings, under stockings, socks, sockettes and the like, for men	kg	NIL
	20	--- Stockings, under stockings, socks, sockettes and the like, for women and children	kg	NIL
	90	--- Other	kg	NIL
	6115.99	-- <i>Of other textile materials:</i>		
	10	--- Stockings, under stockings, socks, sockettes and the like, for men	kg	NIL
	20	--- Stockings, under stockings, socks, sockettes and the like, for women and children	kg	NIL
	90	--- Other	kg	NIL
		<b>Gloves, mittens and mitts, knitted or crocheted.</b>		
	6116.10	00 - Impregnated, coated or covered with plastics or rubber	kg	NIL
		- <i>Other:</i>		
	6116.91	00 -- Of wool or fine animal hair	kg	NIL
	6116.92	00 -- Of cotton	kg	NIL
	6116.93	00 -- Of synthetic fibres	kg	NIL
	6116.99	00 -- Of other textile materials	kg	NIL
61.17		<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>		
	6117.10	- <i>Shawls, scarves, mufflers, mantillas, veils and the like:</i>		
	10	-- Of cotton	u	NIL
	90	-- Of other textile materials	u	NIL
	6117.20	- <i>Ties, bow ties and cravats:</i>		
	10	-- Of wool or fine animal hair	kg	NIL
	90	-- Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6117.80	- <i>Other accessories:</i>		
	10	- - Of wool or fine animal hair	kg	NIL
	90	- - Other	kg	NIL
	6117.90	00 - Parts	kg	NIL



## Chapter 62

### Articles of apparel and clothing accessories, not knitted or crocheted

#### NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
  - (a) Worn clothing or other worn articles of heading 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfill all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
  - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:
- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.  - Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6201.11 00	- - Of wool of fine animal hair	u	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.02	6201.12 00	- - Of cotton	u	NIL
	6201.13 00	- - Of man-made fibres	u	NIL
	6201.19	- - Of other textile materials:		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		- Other:		
	6201.91 00	- - Of wool or fine animal hair	u	NIL
	6201.92 00	- - Of cotton	u	NIL
	6201.93 00	- - Of man-made fibres	u	NIL
	6201.99	- - Of other textile materials:		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>		
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6202.11 00	- - Of wool or fine animal hair	u	NIL
	6202.12 00	- - Of cotton	u	NIL
	6202.13 00	- - Of man-made fibres	u	NIL
	6202.19	- - Of other textile materials:		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		- Other:		
	6202.91 00	- - Of wool or fine animal hair	u	NIL
	6202.92 00	- - Of cotton	u	NIL
	6202.93 00	- - Of man-made fibres	u	NIL
	6202.99	- - Of other textile materials:		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
62.03		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Suits:</i>		
	6203.11 00	- - Of wool or fine animal hair	u	NIL
	6203.12 00	- - Of synthetic fibres	u	NIL
	6203.19	- - <i>Of other textile materials:</i>		
	10	- - - Of cotton	u	NIL
	20	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		- <i>Ensembles:</i>		
	6203.21 00	- - Of wool or fine animal hair	u	NIL
	6203.22 00	- - Of cotton	u	NIL
	6203.23 00	- - Of synthetic fibres	u	NIL
	6203.29	- - <i>Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		- <i>Jackets and blazers:</i>		
	6203.31 00	- - Of wool or fine animal hair	u	NIL
	6203.32 00	- - Of cotton	u	NIL
	6203.33 00	- - Of synthetic fibres	u	NIL
	6203.39	- - <i>Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		- <i>Trousers, bib and brace overalls, breeches and shorts:</i>		
	6203.41	- - <i>Of wool or fine animal hair:</i>		
	10	- - - Bib and brace overalls	u	NIL
	90	- - - Other	u	NIL
	6203.42	- - <i>Of cotton:</i>		
	10	- - - Bib and brace overalls	u	NIL
	90	- - - Other	u	NIL
	6203.43	- - <i>Of synthetic fibres:</i>		
	10	- - - Bib and brace overalls	u	NIL
	90	- - - Other	u	NIL
	6203.49	- - <i>Of other textile materials:</i>		
	10	- - - Bib and brace overalls of ramie, linen or silk	u	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.04	20	- - - Bib and brace overalls of other materials	u	NIL
	30	- - - Other, of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>		
		<i>- Suits:</i>		
	6204.11 00	- - Of wool or fine animal hair	u	NIL
	6204.12 00	- - Of cotton	u	NIL
	6204.13 00	- - Of synthetic fibres	u	NIL
	6204.19	<i>- - Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		<i>- Ensembles:</i>		
	6204.21 00	- - Of wool or fine animal hair	u	NIL
	6204.22 00	- - Of cotton	u	NIL
	6204.23 00	- - Of synthetic fibres	u	NIL
	6204.29	<i>- - Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		<i>- Jackets and blazers:</i>		
	6204.31 00	- - Of wool or fine animal hair	u	NIL
	6204.32 00	- - Of cotton	u	NIL
	6204.33 00	- - Of synthetic fibres	u	NIL
	6204.39	<i>- - Of other textile materials:</i>		
	10	- - - Of ramie, linen or silk	u	NIL
	90	- - - Other	u	NIL
		<i>- Dresses:</i>		
	6204.41 00	- - Of wool or fine animal hair	u	NIL
	6204.42 00	- - Of cotton	u	NIL
	6204.43 00	- - Of synthetic fibres	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.05	6204.44	00 - - Of artificial fibres	u	NIL
	6204.49	- - <i>Of other textile materials:</i>		
		10 - - - Of ramie, linen or silk	u	NIL
		90 - - - Other	u	NIL
		- <i>Skirts and divided skirts:</i>		
	6204.51	00 - - Of wool or fine animal hair	u	NIL
	6204.52	00 - - Of cotton	u	NIL
	6204.53	00 - - Of synthetic fibres	u	NIL
	6204.59	- - <i>Of other textile materials:</i>		
		10 - - - Of ramie, linen or silk	u	NIL
		90 - - - Other	u	NIL
		- <i>Trousers, bib and brace overalls, breeches and shorts:</i>		
	6204.61	00 - - Of wool or fine animal hair	u	NIL
	6204.62	00 - - Of cotton	u	NIL
	6204.63	00 - - Of synthetic fibres	u	NIL
	6204.69	- - <i>Of other textile materials:</i>		
		10 - - - Of ramie, linen or silk	u	NIL
		90 - - - Other	u	NIL
		<b>Men's or boys' shirts.</b>		
	6205.10	00 - Of wool or fine animal hair	u	NIL
62.06	6205.20	00 - Of cotton	u	NIL
	6205.30	00 - Of man-made fibres	u	NIL
	6205.90	- <i>Of other textile materials:</i>		
		10 - - Of ramie, linen or silk	u	NIL
		90 - - Other	u	NIL
		<b>Women's or girls' blouses, shirts and shirt-blouses.</b>		
	6206.10	00 - Of silk or silk waste	u	NIL
	6206.20	00 - Of wool or fine animal hair	u	NIL
	6206.30	00 - Of cotton	u	NIL
	6206.40	00 - Of man-made fibres	u	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.07	6206.90	- <i>Of other textile materials:</i>		
	10	- - Of ramie, linen or silk	u	NIL
	90	- - Other	u	NIL
		<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>		
		- <i>Underpants and briefs:</i>		
	6207.11	00 - - Of cotton	u	NIL
	6207.19	00 - - Of other textile materials	u	NIL
		- <i>Nightshirts and pyjamas:</i>		
	6207.21	00 - - Of cotton	u	NIL
	6207.22	00 - - Of man-made fibres	u	NIL
	6207.29	- - <i>Of other textile materials:</i>		
	10	- - - Of silk	u	NIL
	90	- - - Other	u	NIL
		- <i>Other:</i>		
	6207.91	- - <i>Of cotton:</i>		
	10	- - - Bathing or athletic slips, including combined vests and slips; sports vests	kg	NIL
	20	- - - Bathrobes, dressing gowns and similar articles	kg	NIL
	30	- - - Pilgrimage robes	kg	NIL
	90	- - - Other	kg	NIL
	6207.92	- - <i>Of man-made fibres:</i>		
	10	- - - Bathing or athletic slips, including combined vests and slips; sports vests	kg	NIL
	20	- - - Bathrobes, dressing gowns and similar articles	kg	NIL
	90	- - - Other	kg	NIL
	6207.99	- - <i>Of other textile materials:</i>		
		- - - <i>Of wool or fine animal hair:</i>		
	11	- - - - Bathing or athletic slips and sports vests	kg	NIL
	12	- - - - Bathrobes, dressing gowns and similar articles	kg	NIL
	19	- - - - Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.08		<i>--- Other:</i>		
	91	<i>---- Bathing or athletic slips and sports vests</i>	kg	NIL
	92	<i>---- Bathrobes, dressing gowns and similar articles</i>	kg	NIL
	99	<i>---- Other</i>	kg	NIL
		<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligées, bathrobes, dressing gowns and similar articles.</b>		
		<i>- Slips and petticoats:</i>		
	6208.11 00	<i>-- Of man-made fibres</i>	u	NIL
	6208.19	<i>-- Of other textile materials:</i>		
	10	<i>--- Of silk</i>	u	NIL
	90	<i>--- Other</i>	u	NIL
		<i>- Nightdresses and pyjamas:</i>		
	6208.21 00	<i>-- Of cotton</i>	u	NIL
	6208.22 00	<i>-- Of man-made fibres</i>	u	NIL
	6208.29	<i>-- Of other textile materials:</i>		
	10	<i>--- Of silk</i>	u	NIL
	90	<i>--- Other</i>	u	NIL
		<i>- Other:</i>		
	6208.91	<i>-- Of cotton:</i>		
	10	<i>--- Panties</i>	kg	NIL
	20	<i>--- Negligées, bathrobes, dressing gowns and similar articles</i>	kg	NIL
	90	<i>--- Other</i>	kg	NIL
	6208.92	<i>-- Of man-made fibres:</i>		
	10	<i>--- Panties, negligées, bathrobes, dressing gowns and similar articles</i>	kg	NIL
	90	<i>--- Other</i>	kg	NIL
		<i>-- Of other textile materials:</i>		
	6208.99	<i>--- Of wool or fine animal hair:</i>		
	11	<i>---- Panties, negligées, bathrobes, dressing gowns and similar articles</i>	kg	NIL
	19	<i>---- Other</i>	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.09		--- <i>Other</i> :		
		--- - Panties, negligées, bathrobes, dressing gowns and similar articles	kg	NIL
		--- - Other	kg	NIL
		<b>Babies' garments and clothing accessories.</b>		
	6209.10	- <i>Of wool or fine animal hair</i> :		
		-- Suits, pants and similar articles	kg	NIL
		-- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	kg	NIL
		-- Clothing accessories	kg	NIL
		-- Other	kg	NIL
	6209.20	- <i>Of cotton</i> :		
		-- Suits, pants and similar articles	kg	NIL
		-- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	kg	NIL
		-- Clothing accessories	kg	NIL
		-- Other	kg	NIL
	6209.30	- <i>Of synthetic fibres</i> :		
		-- Suits, pants and similar articles	kg	NIL
		-- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	kg	NIL
		-- Clothing accessories	kg	NIL
		-- Other	kg	NIL
	6209.90	- <i>Of other textile materials</i> :		
		-- Suits, pants and similar articles	kg	NIL
		-- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	kg	NIL
		-- Clothing accessories	kg	NIL
		-- Other	kg	NIL
62.10		<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>		
	6210.10	- <i>Of fabrics of heading 56.02 or 56.03</i> :		
		-- <i>Men's or boys' garments</i> :		
		--- For protection in industry	kg	NIL
		--- Other	kg	NIL
		-- <i>For women's or girls' garments</i> :		
		--- For protection in industry	kg	NIL
		--- Other	kg	NIL
	6210.20	- <i>Other garments, of the type described in sub-headings 6201.11 to 6201.19</i> :		
		-- <i>For protection in industry</i> :		
		--- Flame-proof	u	NIL
		--- Other	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.11	6210.30	- - Other:		
		91 - - - Flame-proof	u	NIL
		99 - - - Other	u	NIL
		- Other garments, of the type described in sub-headings 6202.11 to 6202.19:		
		- - For protection in industry:		
		11 - - - Flame-proof	u	NIL
	6210.40	19 - - - Other	u	NIL
		- - Other:		
		91 - - - Flame-proof	u	NIL
		99 - - - Other	u	NIL
		- Other men's or boys' garments:		
		10 - - Flame-proof	kg	NIL
	6210.50	90 - - Other	kg	NIL
		- Other women's or girls' garments:		
		10 - - Flame-proof	kg	NIL
		90 - - Other	kg	NIL
		<b>Track suits, ski suits and swimwear; other garments.</b>		
		- Swimwear:		
	6211.11	00 - - Men's or boys'	u	NIL
	6211.12	00 - - Women's or girls'	u	NIL
	6211.20	- Ski suits:		
		- - For men or boys:		
		11 - - - Of wool or fine animal hair	u	NIL
		19 - - - Other	u	NIL
		- - For women or girls:		
		21 - - - Of wool or fine animal hair	u	NIL
	6211.30	29 - - - Other	u	NIL
		- Other garments, men's or boys':		
		00 - - Of wool or fine animal hair	kg	NIL
		00 - - Of cotton	kg	NIL
		- - Of man-made fibres:		
		10 - - - Flame-proof	kg	NIL
	6211.33	20 - - - Flyers coveralls	kg	NIL
		90 - - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.12	6211.39	- - <i>Of other textile materials:</i>		
	10	- - - Flame-proof	kg	NIL
	90	- - - Other	kg	NIL
		- <i>Other garments, women's or girls':</i>		
	6211.41	- - Of wool or fine animal hair	kg	NIL
	6211.42	- - <i>Of cotton:</i>		
	10	- - - Prayer cloaks	kg	NIL
	90	- - - Other	kg	NIL
	6211.43	- - <i>Of man-made fibres:</i>		
	10	- - - Surgical gowns	kg	NIL
	20	- - - Prayer cloaks	kg	NIL
	30	- - - Flyers coveralls	kg	NIL
	90	- - - Other	kg	NIL
	6211.49	- - <i>Of other textile materials:</i>		
	10	- - - Prayer cloaks	kg	NIL
	90	- - - Other	kg	NIL
		<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>		
	6212.10	- <i>Brassières:</i>		
	10	- - Of cotton	kg	NIL
	90	- - Of other textile materials	kg	NIL
	6212.20	- <i>Girdles and panty-girdles:</i>		
	10	- - Of cotton	kg	NIL
	90	- - Of other textile materials	kg	NIL
	6212.30	- <i>Corselettes:</i>		
	10	- - Of cotton	kg	NIL
	90	- - Of other textile materials	kg	NIL
	6212.90	- <i>Other:</i>		
	10	- - Of cotton	kg	NIL
	90	- - Of other textile materials	kg	NIL
62.13		<b>Handkerchiefs.</b>		
	6213.10	- Of silk or silk waste	kg	NIL
	6213.20	- Of cotton	kg	NIL
	6213.90	- Of other textile materials	kg	NIL
62.14		<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.15	6214.10	00 - Of silk or silk waste	u	NIL
	6214.20	00 - Of wool or fine animal hair	u	NIL
	6214.30	00 - Of synthetic fibres	u	NIL
	6214.40	00 - Of artificial fibres	u	NIL
	6214.90	00 - Of other textile materials	u	NIL
62.16		<b>Ties, bow ties and cravats.</b>		
	6215.10	00 - Of silk or silk waste	kg	NIL
	6215.20	00 - Of man-made fibres	kg	NIL
	6215.90	- <i>Of other textile materials:</i>		
		10 - - Of wool or fine animal hair	kg	NIL
62.17		90 - - Other	kg	NIL
	6216.00	<b>Gloves, mittens and mitts.</b>		
		10 - Protective work gloves, mittens and mitts	kg	NIL
		- <i>Other:</i>		
		91 - - Of wool or fine animal hair	kg	NIL
62.17		92 - - Of cotton, other than those of sub-heading 6216.00.10	kg	NIL
		99 - - Other	kg	NIL
		<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>		
	6217.10	- <i>Accessories:</i>		
		- - <i>Stocking, socks and sockettes and the like:</i>		
62.17		11 - - - For men	kg	NIL
		19 - - - For women and children	kg	NIL
		20 - - Shoulder cushions	kg	NIL
		90 - - Other	kg	NIL
	6217.90	00 - Parts	kg	NIL

## Chapter 63

## Other made up textile articles; sets; worn clothing and worn textile articles; rags

## NOTES

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub-Chapter 1 does not cover:
  - (a) Goods of Chapters 56 to 62; or
  - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
  - (a) Articles of textile materials:
    - (i) Clothing and clothing accessories, and parts thereof;
    - (ii) Blankets and travelling rugs;
    - (iii) Bed linen, table linen, toilet linen and kitchen linen;
    - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
  - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
63.01		<b>I. - OTHER MADE UP TEXTILE ARTICLES</b>		
		<b>Blankets and travelling rugs.</b>		
	6301.10 00	- Electric blankets	u	5%
	6301.20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	5%
	6301.30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	5%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
63.02	6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres:		
	10	- - Of nonwoven fabrics	kg	5%
	90	- - Other	kg	5%
	6301.90	- Other blankets and travelling rugs:		
	10	- - Of nonwoven fabrics	kg	5%
	90	- - Other	kg	5%
		Bed linen, table linen, toilet linen and kitchen linen.		
	6302.10	00 - Bed linen, knitted or crocheted	kg	5%
		- Other bed linen, printed:		
	6302.21	00 - - Of cotton	kg	5%
	6302.22	- - Of man-made fibres:		
	10	- - - Of nonwoven fabrics	kg	5%
	90	- - - Other	kg	5%
	6302.29	00 - - Of other textile materials	kg	5%
		- Other bed linen:		
	6302.31	00 - - Of cotton	kg	5%
	6302.32	- - Of man-made fibres:		
	10	- - - Of nonwoven fabrics	kg	5%
	90	- - - Other	kg	5%
	6302.39	00 - - Of other textile materials	kg	5%
	6302.40	00 - Table linen, knitted or crocheted	kg	5%
		- Other table linen:		
	6302.51	00 - - Of cotton	kg	5%
	6302.52	00 - - Of flax	kg	5%
	6302.53	- - Of man-made fibres:		
	10	- - - Of nonwoven fabrics	kg	5%
	90	- - - Other	kg	5%
	6302.59	00 - - Of other textile materials	kg	5%
	6302.60	00 - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	5%
		- Other:		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
63.03	6302.91 00	- - Of cotton	kg	5%
	6302.92 00	- - Of flax	kg	5%
	6302.93	- - <i>Of man-made fibres:</i>		
	10	- - - Of nonwoven fabrics	kg	5%
	90	- - - Other	kg	5%
	6302.99 00	- - Of other textile materials	kg	5%
		<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>		
		- <i>Knitted or crocheted:</i>		
	6303.11 00	- - Of cotton	kg	5%
	6303.12 00	- - Of synthetic fibres	kg	5%
63.04	6303.19 00	- - Of other textile materials	kg	5%
		- <i>Other:</i>		
	6303.91 00	- - Of cotton	kg	5%
	6303.92 00	- - Of synthetic fibres	kg	5%
	6303.99 00	- - Of other textile materials	kg	5%
		<b>Other furnishing articles, excluding those of heading 94.04.</b>		
		- <i>Bedspreads:</i>		
	6304.11 00	- - Knitted or crocheted	kg	5%
	6304.19	- - <i>Other:</i>		
	10	- - - Of cotton	kg	5%
	20	- - - Other, of nonwovens	kg	5%
	90	- - - Other	kg	5%
		- <i>Other:</i>		
	6304.91 00	- - Knitted or crocheted	kg	5%
	6304.92	- - <i>Not knitted or crocheted, of cotton:</i>		
	10	- - - Mosquito nets	kg	NIL
	20	- - - Of felt, whether or not impregnated or coated, weighing 750 g/m <sup>2</sup> or more	kg	5%
	30	- - - Of felt, whether or not impregnated or coated, weighing less than 750 g/m <sup>2</sup>	kg	5%
	90	- - - Other	kg	5%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
63.05	6304.93	- - Not knitted or crocheted, of synthetic fibres:		
	10	- - - Mosquito nets	kg	NIL
	90	- - - Other	kg	5%
	6304.99	- - Not knitted or crocheted, of other textile materials:		
	10	- - - Mosquito nets	kg	NIL
	90	- - - Other	kg	5%
		<b>Sacks and bags, of a kind used for the packing of goods.</b>		
	6305.10	- Of jute or of other textile bast fibres of heading 53.03:		
	10	- - New	kg	NIL
	20	- - Used	kg	NIL
	6305.20	- Of cotton:		
	10	- - Knitted or crocheted	kg	NIL
	90	- - Other	kg	NIL
		- Of man-made textile materials:		
	6305.32	- - Flexible intermediate bulk containers:		
	10	- - - Of nonwovens	kg	NIL
	20	- - - Knitted or crocheted	kg	NIL
	90	- - - Other	kg	NIL
	6305.33	- - Other, of polyethylene or polypropylene strip or the like:		
	10	- - - Knitted or crocheted	kg	NIL
	20	- - - Of woven fabrics of strip or the like	kg	NIL
	90	- - - Other	kg	NIL
	6305.39	- - Other:		
	10	- - - Of nonwovens	kg	NIL
	20	- - - Knitted or crocheted	kg	NIL
	90	- - - Other	kg	NIL
		- Of other textile materials:		
	6305.90	- - Of hemp of heading 53.04:		
	11	- - - Knitted or crocheted	kg	NIL
	19	- - - Other	kg	NIL
		- - Of coconut (coir) of heading 53.05:		
	81	- - - Knitted or crocheted	kg	NIL
	89	- - - Other	kg	NIL
	90	- - Other	kg	NIL
63.06		<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
63.07		- <i>Tarpaulins, awnings and sunblinds:</i>		
	6306.11 00	- - Of cotton	kg	5%
	6306.12 00	- - Of synthetic fibres	kg	NIL
	6306.19	- - <i>Of other textile materials:</i>		
	10	- - - Of hemp of heading 53.04 or coconut (coir) of heading 53.05	kg	5%
	90	- - - Other	kg	5%
		- <i>Tents:</i>		
	6306.21 00	- - Of cotton	kg	5%
	6306.22 00	- - Of synthetic fibres	kg	NIL
	6306.29 00	- - Of other textile materials	kg	5%
		- <i>Sails:</i>		
	6306.31 00	- - Of synthetic fibres	kg	NIL
	6306.39 00	- - Of other textile materials	kg	NIL
		- <i>Pneumatic mattresses:</i>		
	6306.41 00	- - Of cotton	kg	5%
	6306.49	- - <i>Of other textile materials:</i>		
	10	- - - Of nonwovens	kg	5%
	90	- - - Other	kg	5%
		- <i>Other:</i>		
	6306.91 00	- - Of cotton	kg	5%
	6306.99	- - <i>Of other textile materials:</i>		
	10	- - - Of nonwovens	kg	5%
	90	- - - Other	kg	5%
		<b>Other made up articles, including dress patterns.</b>		
	6307.10	- <i>Floor-cloths, dish-cloths, dusters and similar cleaning cloths:</i>		
	10	- - Of nonwovens	kg	NIL
	20	- - Of felt	kg	5%
	90	- - Other	kg	5%
	6307.20	- <i>Life-jackets and life-belts:</i>		
	10	- - Life-jackets	kg	NIL
	20	- - Life-belts	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6307.90	- <i>Other:</i>		
	10	- - Industrial safety belts and harnesses	kg	NIL
	20	- - Surgical face masks	kg	NIL
	30	- - Umbrella covers in pre-cut triangular form	kg	NIL
	40	- - Laces for footwear	kg	NIL
	50	- - Dress patterns	kg	NIL
	90	- - Other	kg	NIL
		II. - SETS		
63.08	6308.00	00 Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table-cloths or serviettes, or similar textile articles, put up in packings for retail sale.	kg	NIL
		III. - WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
63.09	6309.00	00 Worn clothing and other worn articles.	kg	NIL
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.		
	6310.10	- <i>Sorted:</i>		
	10	- - Used or new rags	kg	5%
	90	- - Other	kg	NIL
	6310.90	- <i>Other:</i>		
	10	- - Used or new rags	kg	5%
	90	- - Other	kg	NIL

SECTION XII

**Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips,  
riding-crops and parts thereof; prepared feathers and articles made therewith;  
artificial flowers; articles of human hair**

**Chapter 64**

**Footwear, gaiters and the like; parts of such articles**

**NOTES**

1. This Chapter does not cover:
  - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
  - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
  - (c) Worn footwear of heading 63.09;
  - (d) Articles of asbestos (heading 68.12);
  - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
  - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the expression "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
  - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
  - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter:
  - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

#### SUB-HEADING NOTE

1. For the purposes of sub-headings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.		
	6401.10 00	- Footwear incorporating a protective metal toe-cap  - Other footwear:	2u	5%
	6401.91 00	- - Covering the knee	2u	5%
	6401.92 00	- - Covering the ankle but not covering the knee	2u	5%
	6401.99 00	- - Other	2u	5%
64.02		Other footwear with outer soles and uppers of rubber or plastics.  - Sports footwear:		
	6402.12 00	- - Ski-boots, cross-country ski footwear and snowboard boots	2u	5%
	6402.19 00	- - Other	2u	5%
	6402.20 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	5%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
64.03	6402.30	00 - Other footwear, incorporating a protective metal toe-cap  - <i>Other footwear:</i>	2u	5%
	6402.91	00 - - Covering the ankle	2u	5%
	6402.99	00 - - Other  <b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>  - <i>Sports footwear:</i>	2u	5%
	6403.12	00 - - Ski-boots, cross-country ski footwear and snowboard boots	2u	5%
	6403.19	- - <i>Other:</i>		
		10 - - - Other sports footwear fitted with studs, bar and the like (for example football shoes, running shoes and golf shoes)	2u	5%
		90 - - - Other	2u	5%
	6403.20	00 - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	5%
	6403.30	00 - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	2u	5%
	6403.40	00 - Other footwear, incorporating a protective metal toe-cap  - <i>Other footwear with outer soles of leather:</i>	2u	5%
	6403.51	- - <i>Covering the ankle:</i>		
		10 - - - Riding boots	2u	5%
		90 - - - Other	2u	5%
	6403.59	- - <i>Other:</i>		
		10 - - - Bowling shoes	2u	5%
		90 - - - Other  - <i>Other footwear:</i>	2u	5%
	6403.91	- - <i>Covering the ankle:</i>		
		10 - - - Riding boots	2u	5%
		90 - - - Other	2u	5%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
64.04	6403.99	- - Other:		
	10	- - - Bowling shoes	2u	5%
	90	- - - Other	2u	5%
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
		- Footwear with outer soles of rubber or plastics:		
	6404.11	00 - - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	2u	5%
	6404.19	00 - - Other	2u	5%
	6404.20	- Footwear with outer soles of leather or composition leather:		
	10	- - Running shoes and golf shoes	2u	5%
	90	- - Other	2u	5%
64.05		Other footwear.		
	6405.10	00 - With uppers of leather or composition leather	2u	5%
	6405.20	00 - With uppers of textile materials	2u	5%
	6405.90	00 - Other	2u	5%
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.		
	6406.10	- Uppers and parts thereof, other than stiffeners:		
	10	- - Of metal	kg	NIL
	90	- - Other	kg	5%
	6406.20	00 - Outer soles and heels, of rubber or plastics	kg	5%
		- Other:		
	6406.91	00 - - Of wood	kg	5%
	6406.99	- - Of other materials:		
	10	- - - Of metal	kg	NIL
	20	- - - In-soles of rubber or plastics	kg	5%
	90	- - - Other	kg	5%

## Chapter 65

## Headgear and parts thereof

## NOTES

1. This Chapter does not cover:
  - (a) Worn headgear of heading 63.09;
  - (b) Asbestos headgear (heading 68.12); or
  - (c) Dolls' hats other toy hats, or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
65.01	6501.00 00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	kg	10%
65.02	6502.00 00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	kg	10%
65.03	6503.00 00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	u	10%
65.04	6504.00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	kg	10%
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.		
	6505.10 00	- Hair-nets	kg	10%
	6505.90	- Other:		
		- - Headgear for religious purposes	kg	10%
		- - Other	kg	10%
65.06		Other headgear, whether or not lined or trimmed.		
	6506.10	- Safety headgear:		
		- - Protective helmets for motorcyclists	u	10%
		- - Industrial safety helmets, other than steel helmets	u	10%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
65.07		30 - - Steel helmets	u	10%
		40 - - Fire fighter's helmets	u	10%
		90 - - Other	u	10%
		- Other:		
	6506.91	00 - - Of rubber or of plastics	kg	10%
	6506.92	00 - - Of furskin	kg	10%
	6506.99	- - Of other materials:		
		10 - - - Non-woven disposable headgear	kg	10%
		90 - - - Other	kg	10%
	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.		
		10 - Tinted visors and visors concealing any part of the face between the eyebrows and the chin	kg	10%
		90 - Other	kg	10%

## Chapter 66

## Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

## NOTES

1. This Chapter does not cover:
  - (a) Measure walking-sticks or the like (heading 90.17);
  - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - (c) Goods of Chapter 95 (for example, toy umbrellas and toy sun umbrellas).
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not be treated as forming part of those articles.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
66.01		<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>		
	6601.10 00	- Garden or similar umbrellas	u	10%
		- <i>Other:</i>		
	6601.91 00	- - Having a telescopic shaft	u	10%
	6601.99 00	- - Other	u	10%
66.02	6602.00 00	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>	u	NIL
66.03		<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>		
	6603.10	- <i>Handles and knobs:</i>		
		10 - - For articles of heading 66.01	kg	10%
		20 - - For articles of heading 66.02	kg	NIL
	6603.20 00	- Umbrella frames, including frames mounted on shafts (sticks)	kg	10%
	6603.90	- <i>Other:</i>		
		10 - - For articles of heading 66.01	kg	10%
		20 - - For articles of heading 66.02	kg	NIL

## Chapter 67

**Prepared feathers and down and articles made of feathers or of down;  
artificial flowers; articles of human hair**

## NOTES

1. This Chapter does not cover:
  - (a) Straining cloth of human hair (heading 59.11);
  - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - (c) Footwear (Chapter 64);
  - (d) Headgear or hair-nets (Chapter 65);
  - (e) Toys, sports requisites or carnival articles (Chapter 95); or
  - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
  - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
  - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
  - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover:
  - (a) Articles of glass (Chapter 70); or
  - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
67.01	6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).		
	10	- Duck feathers	kg	NIL
	90	- Other	kg	NIL
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6702.10 00	- Of plastics	kg	NIL
	6702.90 00	- Of other materials	kg	NIL
67.03	6703.00 00	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.</b>	kg	NIL
67.04		<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.</b>		
		<i>- Of synthetic textile materials:</i>		
	6704.11 00	- - Complete wigs	kg	NIL
	6704.19 00	- - Other	kg	NIL
	6704.20 00	- Of human hair	kg	NIL
	6704.90 00	- Of other materials	kg	NIL

## SECTION XIII

Articles of stone, plaster, cement, asbestos, mica or similar materials;  
ceramic products; glass and glassware

## Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

## NOTES

1. This Chapter does not cover:
  - (a) Goods of Chapter 25;
  - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
  - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
  - (d) Articles of Chapter 71;
  - (e) Tools or parts of tools, of Chapter 82;
  - (f) Lithographic stones of heading 84.42;
  - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (h) Dental burrs (heading 90.18);
  - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (m) Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
  - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02, the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
68.01	6801.00 00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).		
	6802.10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder  - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	kg	NIL
	6802.21 00	- - Marble, travertine and alabaster	kg	NIL
	6802.22 00	- - Other calcareous stone	kg	NIL
	6802.23	- - Granite:		
		10 - - - Polished slabs	kg	NIL
		90 - - - Other	kg	NIL
	6802.29 00	- - Other stone  - Other:	kg	NIL
	6802.91 00	- - Marble, travertine and alabaster	kg	NIL
	6802.92 00	- - Other calcareous stone	kg	NIL
	6802.93 00	- - Granite	kg	NIL
	6802.99 00	- - Other stone	kg	NIL
68.03	6803.00	Worked slate and articles of slate or of agglomerated slate.		
	10	- Slabs or roofing slates	kg	NIL
	90	- Other	kg	NIL
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
68.05	6804.10 00	- Millstones and grindstones for milling, grinding or pulping  - <i>Other millstones, grindstones, grinding wheels and the like:</i>	kg	NIL
	6804.21 00	- - Of agglomerated synthetic or natural diamond	kg	NIL
	6804.22	- - <i>Of other agglomerated abrasives or of ceramics:</i>		
	10	- - - Containing brown corundum grindstone granule	kg	NIL
	90	- - - Other	kg	NIL
	6804.23	- - <i>Of natural stone:</i>		
	10	- - - Containing brown corundum grindstone granule	kg	NIL
	90	- - - Other	kg	NIL
	6804.30	- <i>Hand sharpening or polishing stones:</i>		
	10	- - - Containing brown corundum grindstone granule	kg	NIL
	90	- - - Other	kg	NIL
		<b>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.</b>		
	6805.10 00	- On a base of woven textile fabric only	kg	NIL
	6805.20	- <i>On a base of paper or paperboard only:</i>		
	10	- - Polishing discs	kg	NIL
	90	- - Other	kg	NIL
68.06	6805.30	- <i>On a base of other materials:</i>		
	10	- - Polishing discs	kg	NIL
	90	- - Other	kg	NIL
		<b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.</b>		
	6806.10 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
68.07	6806.20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	NIL
	6806.90 00	- Other	kg	NIL
		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).		
	6807.10 10	- <i>In rolls:</i> - - Roofing products, with a substrate of paper or paperboard	kg	NIL
	90	- - Other	kg	NIL
68.08	6807.90 00	- Other	kg	NIL
	6808.00 00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	kg	NIL
68.09		Articles of plaster or of compositions based on plaster.		
		- <i>Boards, sheets, panels, tiles and similar articles, not ornamented:</i>		
	6809.11 00	- - Faced or reinforced with paper or paperboard only	kg	NIL
	6809.19 00	- - Other	kg	NIL
	6809.90 10	- <i>Other articles:</i> - - Dental moulds of plaster	kg	NIL
68.10	90	- - Other	kg	NIL
		Articles of cement, of concrete or of artificial stone, whether or not reinforced.		
		- <i>Tiles, flagstones, bricks and similar articles:</i>		
	6810.11 00	- - Building blocks and bricks	kg	NIL
	6810.19	- <i>Other:</i>		
	10	- - - Floor or wall tiles	kg	NIL
	20	- - - Roofing tiles	kg	NIL
	90	- - - Other	kg	NIL
		- <i>Other articles:</i>		
	6810.91	- - Prefabricated structural components for building or civil engineering:		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
68.11	10 90	- - - Concrete building piles	kg	NIL
		- - - Other	kg	NIL
	6810.99	00 - - Other	kg	NIL
		Articles of asbestos-cement, of cellulose fibre-cement or the like.		
	6811.10	00 - Corrugated sheets	kg	NIL
	6811.20	00 - Other sheets, panels, tiles and similar articles	kg	NIL
	6811.30	- Tubes, pipes and tube or pipe fittings:		
	10	- - Ventilation or other tubing and cable conduits	kg	NIL
	90	- - Other	kg	NIL
	6811.90	00 - Other articles	kg	NIL
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.		
	6812.50	00 - Clothing, clothing accessories, footwear and headgear	kg	NIL
	6812.60	00 - Paper, millboard and felt	kg	NIL
	6812.70	00 - Compressed asbestos fibre jointing, in sheets or rolls	kg	NIL
	6812.90	- Other:		
	10	- - Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	kg	NIL
	20	- - Yarn and thread	kg	NIL
	30	- - Cords and string, whether or not plaited	kg	NIL
	40	- - Woven or knitted fabric	kg	NIL
	90	- - Other	kg	NIL
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.		
	6813.10	00 - Brake linings and pads	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
68.14	6813.90 00	- Other  Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	kg	NIL
	6814.10 00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	NIL
	6814.90 00	- Other	kg	NIL
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included		
	6815.10	- Non-electrical articles of graphite or other carbon:		
	10	- - Yarn or thread	kg	NIL
	20	- - Bricks, paving slabs, floor tiles and similar construction goods	kg	NIL
	90	- - Other	kg	NIL
	6815.20 00	- Articles of peat  - Other articles:	kg	NIL
	6815.91 00	- - Containing magnesite, dolomite or chromite	kg	NIL
	6815.99	- - Other:		
	10	- - - Touchstone	kg	NIL
	90	- - - Other	kg	NIL

## Chapter 69

## Ceramic products

## NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
2. This Chapter does not cover:
  - (a) Products of heading 28.44;
  - (b) Articles of heading 68.04;
  - (c) Articles of Chapter 71 (for example, imitation jewellery);
  - (d) Cermets of heading 81.13;
  - (e) Articles of Chapter 82;
  - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (g) Artificial teeth (heading 90.21);
  - (h) Articles of Chapter 91 (for example, clocks and clock cases);
  - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
  - (m) Articles of Chapter 97 (for example, works of art).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<b>I. - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>		
69.01	6901.00 00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	kg	NIL
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		

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<b>Heading No.</b>	<b>HS Code</b>	<b>Description</b>	<b>Unit of Quantity</b>	<b>Rate of Import Duty</b>
<b>69.03</b>	6902.10 00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	kg	NIL
	6902.20 00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	kg	NIL
	6902.90 00	- Other	kg	NIL
		<b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.</b>		
	6903.10 00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	kg	NIL
	6903.20 00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	kg	NIL
	6903.90 00	- Other	kg	NIL
		<b>II. - OTHER CERAMIC PRODUCTS</b>		
		<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>		
<b>69.04</b>	6904.10 00	- Building bricks	kg	NIL
	6904.90 00	- Other	kg	NIL
		<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>		
	6905.10 00	- Roofing tiles	1000u	NIL
<b>69.05</b>	6905.90	- Other:		
	10	- - Lining bricks for ball mills	kg	NIL
	90	- - Other	kg	NIL
<b>69.06</b>	6906.00 00	Ceramic pipes, conduits, guttering and pipe fittings.	kg	NIL
<b>69.07</b>		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
69.08	6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:		
	10	- - Floor, hearth or wall tiles	m <sup>2</sup>	NIL
	90	- - Other	m <sup>2</sup>	NIL
	6907.90	- Other:		
	10	- - Floor, hearth or wall tiles	m <sup>2</sup>	NIL
	90	- - Other	m <sup>2</sup>	NIL
		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.		
	6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:		
		- - Plain:		
	11	- - - Floor, hearth or wall tiles	m <sup>2</sup>	NIL
	19	- - - Other	m <sup>2</sup>	NIL
69.09		- - Other:		
	91	- - - Floor, hearth or wall tiles	m <sup>2</sup>	NIL
	99	- - - Other	m <sup>2</sup>	NIL
	6908.90	- Other:		
		- - Plain tiles:		
	11	- - - Floor, hearth or wall tiles	m <sup>2</sup>	NIL
	19	- - - Other	m <sup>2</sup>	NIL
		- - Other tiles:		
	21	- - - Floor, hearth or wall tiles	m <sup>2</sup>	NIL
	29	- - - Other	m <sup>2</sup>	NIL
	90	- - Other	m <sup>2</sup>	NIL
		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.		
		- Ceramic wares for laboratory, chemical or other technical uses:		
	6909.11	00 - - Of porcelain or china	kg	NIL
	6909.12	00 - - Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	NIL

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<b>Heading No.</b>	<b>HS Code</b>	<b>Description</b>	<b>Unit of Quantity</b>	<b>Rate of Import Duty</b>
<b>69.10</b>	6909.19 00	- - Other	kg	NIL
	6909.90 00	- Other	kg	NIL
		<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>		
	6910.10 00	- Of porcelain or china	m <sup>2</sup>	NIL
<b>69.11</b>	6910.90 00	- Other	m <sup>2</sup>	NIL
		<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>		
	6911.10 00	- Tableware and kitchenware	kg	NIL
	6911.90 00	- Other	kg	NIL
<b>69.12</b>	6912.00 00	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>	kg	NIL
<b>69.13</b>		<b>Statuettes and other ornamental ceramic articles.</b>		
<b>69.14</b>	6913.10 00	- Of porcelain or china	kg	NIL
	6913.90 00	- Other	kg	NIL
		<b>Other ceramic articles.</b>		
	6914.10 00	- Of porcelain or china	kg	NIL
	6914.90 00	- Other	kg	NIL

## Chapter 70

## Glass and glassware

## NOTES

1. This Chapter does not cover:
  - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
  - (b) Articles of Chapter 71 (for example, imitation jewellery);
  - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - (e) Lamps or lighting fittings, illuminated signs, illuminated nameplates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
  - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
  - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
  - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
  - (b) cutting to shape does not affect the classification of glass in sheets;
  - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means:
  - (a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight;
  - (b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  or  $\text{Na}_2\text{O}$ ) content exceeding 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content exceeding 2% by weight. Mineral wools which do not comply with the above specifications fall in heading 68.06.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

#### SUB-HEADING NOTE

1. For the purposes of sub-headings 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.01	7001.00 00	Cullet and other waste and scrap of glass; glass in the mass.	kg	NIL
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		
	7002.10 00	- Balls	kg	NIL
	7002.20 00	- Rods	kg	NIL
		- Tubes:		
	7002.31	- - Of fused quartz or other fused silica:		
	10	- - - For vacuum tubes	kg	NIL
	90	- - - Other	kg	NIL
	7002.32	- - Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of $0^{\circ}\text{C}$ to $300^{\circ}\text{C}$ :		
	10	- - - For vacuum tubes	kg	NIL
	20	- - - Other, transparent neutral glass tube of diameter exceeding 3 mm but not exceeding 22 mm	kg	NIL
	90	- - - Other	kg	NIL
	7002.39	- - Other:		
	10	- - - For vacuum tubes	kg	NIL
	20	- - - Other, transparent neutral glass tube of diameter exceeding 3 mm but not exceeding 22 mm	kg	NIL
	90	- - - Other	kg	NIL
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
		- Non-wired sheets:		
	7003.12	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.04	7003.19	10 - - - Optical glass, not optically worked	m <sup>2</sup>	NIL
		20 - - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	m <sup>2</sup>	NIL
		90 - - - Other	m <sup>2</sup>	NIL
		- - Other:		
		10 - - - Optical glass, not optically worked	m <sup>2</sup>	NIL
		20 - - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	m <sup>2</sup>	NIL
		90 - - - Other	m <sup>2</sup>	NIL
	7003.20	- Wired sheets:		
		10 - - In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	m <sup>2</sup>	NIL
		90 - - Other	m <sup>2</sup>	NIL
	7003.30	- Profiles:		
		10 - - In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	m <sup>2</sup>	NIL
		90 - - Other	m <sup>2</sup>	NIL
	7004.20	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>		
		- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
		10 - - - Optical glass, not optically worked	m <sup>2</sup>	NIL
		20 - - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	m <sup>2</sup>	NIL
		90 - - - Other	m <sup>2</sup>	NIL
		- Other glass:		
70.05	7004.90	10 - - - Optical glass, not optically worked	m <sup>2</sup>	NIL
		20 - - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	m <sup>2</sup>	NIL
		90 - - - Other	m <sup>2</sup>	NIL
	7005.10	<b>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>		
		- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:		
		10 - - - Optical glass, not optically worked	m <sup>2</sup>	NIL
		20 - - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	m <sup>2</sup>	NIL
		90 - - - Other	m <sup>2</sup>	NIL
		- Other non-wired glass:		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.06	7005.21	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		
	10	- - - Optical glass, not optically worked	m <sup>2</sup>	NIL
	20	- - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	m <sup>2</sup>	NIL
	90	- - - Other	m <sup>2</sup>	NIL
	7005.29	- - Other:		
	10	- - - Optical glass, not optically worked	m <sup>2</sup>	NIL
	20	- - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	m <sup>2</sup>	NIL
	90	- - - Other	m <sup>2</sup>	NIL
	7005.30	- Wired glass:		
	10	- - In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	m <sup>2</sup>	NIL
	90	- - Other	m <sup>2</sup>	NIL
	7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.		
70.07	10	- Optical glass, not optically worked	kg	NIL
	90	- Other	kg	NIL
		Safety glass, consisting of toughened (tempered) or laminated glass.		
		- Toughened (tempered) safety glass:		
	7007.11	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
	10	- - - Suitable for vehicles of Chapter 87	kg	20%
	20	- - - Suitable for aircraft or spacecraft of Chapter 88	kg	NIL
	30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	kg	NIL
	40	- - - Suitable for ships, boats or floating structures of Chapter 89	kg	NIL
	7007.19	- - Other:		
	10	- - - Suitable for earth moving machinery	m <sup>2</sup>	15%
	90	- - - Other	m <sup>2</sup>	20%
		- Laminated safety glass:		
	7007.21	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
	10	- - - Suitable for vehicles of Chapter 87	kg	20%
	20	- - - Suitable for aircraft or spacecraft of Chapter 88	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	kg	NIL
	40	- - - Suitable for ships, boats or floating structures of Chapter 89	kg	NIL
	7007.29	- - Other:		
	10	- - - Suitable for earth moving machinery	m <sup>2</sup>	15%
	90	- - - Other	m <sup>2</sup>	NIL
70.08	7008.00	00 Multiple-walled insulating units of glass.	kg	NIL
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.		
	7009.10	00 - Rear-view mirrors for vehicles	kg	20%
		- Other:		
	7009.91	00 - - Unframed	kg	NIL
	7009.92	00 - - Framed	kg	NIL
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		
	7010.10	00 - Ampoules	kg	NIL
	7010.20	00 - Stoppers, lids and other closures	kg	NIL
	7010.90	- Other:		
	10	- - Carboys, demijohns and bottles for injectables of a capacity exceeding 1 liter	kg	NIL
	20	- - Bottles and vials for antibiotics, serums and other injectables of a capacity not exceeding 1 liter	kg	NIL
	30	- - Other bottles for intravenous fluids	kg	NIL
	90	- - Other	kg	NIL
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.		
	7011.10	- For electric lighting:		
	10	- - Stem	kg	NIL
	90	- - Other	kg	NIL
	7011.20	- For cathode-ray tubes:		
	10	- - Television tubes	kg	NIL
	90	- - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7011.90	- <i>Other:</i>		
	10	- - Television tubes	kg	NIL
	90	- - Other	kg	NIL
70.12	7012.00	00 Glass inners for vacuum flasks or for other vacuum vessels.	u	NIL
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		
	7013.10	00 - Of glass-ceramics	kg	NIL
		- <i>Drinking glasses other than of glass-ceramics:</i>		
	7013.21	- - <i>Of lead crystal:</i>		
	10	- - - Not ground, polished, opacified or otherwise worked	kg	NIL
	90	- - - Other	kg	NIL
	7013.29	00 - - Other	kg	NIL
		- <i>Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:</i>		
	7013.31	- - <i>Of lead crystal:</i>		
	10	- - - Not ground, polished, opacified or otherwise worked	kg	NIL
	90	- - - Other	kg	NIL
	7013.32	00 - - Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	kg	NIL
	7013.39	00 - - Other	kg	NIL
		- <i>Other glassware:</i>		
	7013.91	- - <i>Of lead crystal:</i>		
	10	- - - Not ground, polished, opacified or otherwise worked	kg	NIL
	90	- - - Other	kg	NIL
	7013.99	00 - - Other	kg	NIL
70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.15	10	- For motor vehicles	kg	NIL
	90	- Other	kg	NIL
		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		
70.16	7015.10	00 - Glasses for corrective spectacles	kg	NIL
	7015.90	- Other:		
	10	- - Clock or watch glasses	kg	10%
	90	- - Other	kg	NIL
70.17		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.		
	7016.10	00 - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	NIL
	7016.90	00 - Other	kg	NIL
70.18		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		
	7017.10	- Of fused quartz or other fused silica:		
	10	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers [ITA1/B-113]	kg	NIL
	90	- - Other	kg	NIL
	7017.20	00 - Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	kg	NIL
	7017.90	00 - Other	kg	NIL
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.19	7018.10 00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg	NIL
	7018.20 00	- Glass microspheres not exceeding 1 mm in diameter	kg	NIL
	7018.90	- <i>Other:</i>		
	10	- - Glass eyes	kg	NIL
	90	- - Other	kg	NIL
		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		
		- <i>Silvers, rovings, yarn and chopped strands:</i>		
	7019.11 00	- - Chopped strands, of a length of not more than 50 mm	kg	NIL
	7019.12 00	- - Rovings	kg	NIL
	7019.19	- - <i>Other:</i>		
	10	- - - Yarn	kg	NIL
	90	- - - Other	kg	NIL
		- <i>Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:</i>		
	7019.31 00	- - Mats	kg	NIL
	7019.32 00	- - Thin sheets (voiles)	kg	NIL
	7019.39	- - <i>Other:</i>		
	10	- - - Ceiling webs	kg	NIL
	90	- - - Other	kg	NIL
	7019.40 00	- Woven fabrics of rovings	kg	NIL
		- <i>Other woven fabrics:</i>		
	7019.51 00	- - Of a width not exceeding 30 cm	kg	NIL
	7019.52 00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	kg	NIL
	7019.59 00	- - Other	kg	NIL
	7019.90	- <i>Other:</i>		
	10	- - Bullet-proof vests and police shields	kg	NIL
	20	- - Asphalt or coat-tar impregnated glass-fibre outerwrap for pipelines	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.20	7020.00	90 -- Other	kg	NIL
		<b>Other articles of glass.</b>		
		- <i>Glass moulds:</i>		
		11 -- For acrylic manufacture	kg	NIL
		19 -- Other	kg	NIL
		20 - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers [ITA1/B-113]	kg	NIL
		90 - Other	kg	NIL

SECTION XIV

**Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin**

**Chapter 71**

**Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin**

**NOTES**

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
  - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) Of precious metal or of metal clad with precious metal, are to be classified within this Chapter.
2.
  - (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
  - (b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
  - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
  - (b) Sterile surgical suture materials, dental fillings and other goods of Chapter 30;
  - (c) Goods of Chapter 32 (for example, lustres);
  - (d) Supported catalysts (heading 38.15);
  - (e) Articles of heading 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
  - (f) Articles of heading 43.03 or 43.04;
  - (g) Goods of Section XI (textiles and textile articles);
  - (h) Footwear, headgear or other articles of Chapter 64 or 65;
  - (ij) Umbrellas, walking-sticks and other articles of Chapter 66;
  - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter,



except unmounted worked sapphires and diamonds for styli (heading 85.22).

- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (m) Arms or parts thereof (Chapter 93);
  - (n) Articles covered by Note 2 to Chapter 95;
  - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
  - (p) Original sculptures and statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (a) The expression "precious metal" means silver, gold and platinum.  
 (b) The expression "platinum" means platinum iridium, osmium, palladium, rhodium, and ruthenium.  
 (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
  5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
    - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum.
    - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated only as alloy of gold;
    - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
  6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
  7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
  8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
  - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
  - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

#### SUB-HEADING NOTES

1. For the purposes of sub-headings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of sub-headings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the sub-headings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
71.01		<b>I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>		
		<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.</b>		
	7101.10	- <i>Natural pearls:</i>		
	10	- - Graded and temporarily strung for convenience of transport	kg	5%
	90	- - Other	kg	5%
		- <i>Cultured pearls:</i>		
	7101.21	- - Unworked	kg	5%
	7101.22	- - <i>Worked:</i>		
	10	- - - Graded and temporarily strung for convenience of transport	kg	5%
	90	- - - Other	kg	5%
71.02		<b>Diamonds, whether or not worked, but not mounted or set.</b>		
	7102.10	- Unsorted	carat	5%
		- <i>Industrial:</i>		
	7102.21	- - Unworked or simply sawn, cleaved or bruted	carat	5%
	7102.29	- - Other	carat	5%
		- <i>Non-industrial:</i>		
	7102.31	- - Unworked or simply sawn, cleaved or bruted	carat	5%
	7102.39	- - Other	carat	5%
71.03		<b>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.</b>		
	7103.10	- Unworked or simply sawn or roughly shaped	kg	5%
		- <i>Otherwise worked:</i>		
	7103.91	- - Rubies, sapphires and emeralds	carat	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
71.04	7103.99 00	- - Other	carat	5%
		<b>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.</b>		
	7104.10	- <i>Piezo-electric quartz:</i>	kg	NIL
	10 20	- - Unworked - - Worked	kg	NIL
71.05	7104.20 00	- Other, unworked or simply sawn or roughly shaped	kg	5%
	7104.90 00	- Other	kg	5%
		<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>		
	7105.10 00	- Of diamonds	carat	NIL
71.06	7105.90 00	- Other	kg	NIL
		<b>II. - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>		
		<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>		
	7106.10 00	- Powder	kg	NIL
71.07		- <i>Other:</i>		
	7106.91 00	- - Unwrought	kg	NIL
	7106.92 00	- - Semi-manufactured	kg	NIL
	7107.00 00	<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	kg	NIL
71.08		<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>		
		- <i>Non-monetary:</i>		
	7108.11 00	- - Powder	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
71.09	7108.12	- - <i>Other unwrought forms:</i>		
	10	- - - In lumps, ingots or cast bars	kg	NIL
	90	- - - Other	kg	NIL
	7108.13	- - <i>Other semi-manufactured forms:</i>		
	10	- - - In rods, bars, profiles, foils and strips	kg	NIL
	90	- - - Other	kg	NIL
	7108.20	- Monetary	kg	NIL
	7109.00	00 <b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	kg	NIL
		<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>		
		- <i>Platinum:</i>		
71.10	7110.11	- - <i>Unwrought or in powder form:</i>		
	10	- - - In lumps, ingots, cast bars, powder or sponge	kg	NIL
	90	- - - Other	kg	NIL
	7110.19	00 - - Other	kg	NIL
		- <i>Palladium:</i>		
	7110.21	- - <i>Unwrought or in powder form:</i>		
	10	- - - Alloys containing not less than 20% palladium used in making artificial teeth	kg	NIL
	20	- - - Other, in lumps, ingots, cast bars, powder or sponge	kg	NIL
	90	- - - Other	kg	NIL
	7110.29	00 - - Other	kg	NIL
		- <i>Rhodium:</i>		
	7110.31	- - <i>Unwrought or in powder form:</i>		
	10	- - - In lumps, ingots, cast bars, powder or sponge	kg	NIL
	90	- - - Other	kg	NIL
	7110.39	00 - - Other	kg	NIL
		- <i>Iridium, osmium and ruthenium:</i>		
	7110.41	- - <i>Unwrought or in powder form:</i>		
	10	- - - In lumps, ingots, cast bars, powder or sponge	kg	NIL
	90	- - - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
71.11	7110.49	00 - - Other	kg	NIL
	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		
		10 - Silver or gold, clad with platinum	kg	NIL
		90 - Other	kg	NIL
		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		
	7112.30	00 - Ash containing precious metal or precious metal compounds  - Other:	kg	NIL
	7112.91	00 - - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	NIL
	7112.92	00 - - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	NIL
	7112.99	- - Other: 10 - - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg	NIL
		90 - - - Other	kg	NIL
71.12		III. - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.  - Of precious metal whether or not plated or clad with precious metal:		
	7113.11	- - Of silver, whether or not plated or clad with other precious metal: 10 - - - Parts	kg	5%
		90 - - - Other	kg	5%
	7113.19	- - Of other precious metal, whether or not plated or clad with precious metal: 10 - - - Parts	kg	5%
		90 - - - Other	kg	5%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
71.14	7113.20	- <i>Of base metal clad with precious metal:</i>		
	10	- - Parts	kg	5%
	90	- - Other	kg	5%
71.15		<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>		
		- <i>Of precious metal whether or not plated or clad with precious metal:</i>		
	7114.11	00 - - Of silver, whether or not plated or clad with other precious metal	kg	5%
71.16	7114.19	00 - - Of other precious metal, whether or not plated or clad with precious metal	kg	5%
	7114.20	00 - Of base metal clad with precious metal	kg	5%
		<b>Other articles of precious metal or of metal clad with precious metal.</b>		
71.17	7115.10	00 - Catalysts in the form of wire cloth or grill, of platinum	kg	NIL
	7115.90	- <i>Other:</i>		
	10	- - Of gold or silver	kg	NIL
71.18	20	- - Of metal clad with gold or silver	kg	NIL
	90	- - Other	kg	NIL
71.19		<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>		
	7116.10	00 - Of natural or cultured pearls	kg	5%
	7116.20	00 - Of precious or semi-precious stones (natural, synthetic, or reconstructed)	kg	5%
71.20		<b>Imitation jewellery.</b>		
		- <i>Of base metal, whether or not plated with precious metal:</i>		
	7117.11	- - <i>Cuff-links and studs:</i>		
71.21	10	- - - Parts	kg	5%
	90	- - - Other	kg	5%
71.22	7117.19	- - <i>Other:</i>		
	10	- - - Bangles	kg	5%
	20	- - - Parts	kg	5%
71.23	90	- - - Other	kg	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
71.18	7117.90	- <i>Other:</i>		
	10	- - Bangles	kg	5%
	20	- - Parts	kg	5%
	90	- - Other	kg	5%
		<b>Coin.</b>		
	7118.10	- <i>Coin (other than gold coin), not being legal tender:</i>		
	10	- - Silver coin	kg	NIL
	90	- - Other	kg	NIL
	7118.90	- <i>Other:</i>		
	10	- - Gold coin, whether or not legal tender, or silver coin, being legal tender	kg	NIL
	90	- - Other	kg	NIL



## SECTION XV

## Base metals and articles of base metal

## NOTES

1. This Section does not cover:
  - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
  - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
  - (c) Headgear or parts thereof of heading 65.06 or 65.07;
  - (d) Umbrella frames and other articles of heading 66.03;
  - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
  - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
  - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
  - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
  - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
  - (k) Articles of Chapter 94 (for example, furniture and mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (m) Hand-sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
  - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
  - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 and 73.18 and similar articles of other base metal;
  - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
  - (c) Articles of headings 83.01, 83.02, 83.08, 83.10, and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapters 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
  - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
  - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
  - (c) In this Section, the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

  - (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
  - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
  - (c) A cermet of heading 81.13 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
  - (a) Waste and scrap  
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

- (b) Powders  
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

## Chapter 72

### Iron and steel

#### NOTES

1. In this Chapter, and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

- (a) Pig Iron  
Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:
- not more than 10% of chromium
  - not more than 6% of manganese
  - not more than 3% of phosphorus
  - not more than 8% of silicon
  - a total of not more than 10% of other elements.
- (b) Spiegeleisen  
Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.
- (c) Ferro-alloys  
Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:
- more than 10% of chromium
  - more than 30% of manganese
  - more than 3% of phosphorus
  - more than 8% of silicon
  - a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.
- (d) Steel  
Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.
- (e) Stainless steel  
Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections. These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished,

provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

*(l)* Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves, or other deformations produced during the rolling process (reinforcing bars and rods).

*(m)* Other bars and rods

Products which do not conform to any of the definitions at *(ij)*, *(k)* or *(l)* above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

*(n)* Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at *(ij)*, *(k)*, *(l)* or *(m)* above or to the definition of wire. Chapter 72 does not include products of heading 73.01 or 73.02.

*(o)* Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

*(p)* Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

#### SUB-HEADING NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:
- (a) Alloy pig iron  
Pig iron containing, by weight, one or more of the following elements in the specified proportions:
    - more than 0.2% of chromium
    - more than 0.3% of copper
    - more than 0.3% of nickel
    - more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.
  - (b) Non-alloy free-cutting steel  
Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:
    - 0.08% or more of sulphur
    - 0.1% or more of lead
    - more than 0.05% of selenium
    - more than 0.01% of tellurium
    - more than 0.05% of bismuth.
  - (c) Silicon-electrical steel  
Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in proportion that would give the steel the characteristics of another alloy steel.
  - (d) High speed steel  
Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.
  - (e) Silico-manganese steel  
Alloy steels containing by weight:
    - not more than 0.7% of carbon;
    - 0.5% or more but not more than 1.9% of manganese, and
    - 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.
2. For the classification of ferro-alloys in the sub-headings of heading 72.02, the following rule should be observed:  
A ferro-alloy is considered as binary and classified under the relevant sub-heading (if it exists) if only one of the alloy elements exceeds the minimum

percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage. For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.01		<b>I. - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>		
		<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</b>		
	7201.10 00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	NIL
	7201.20 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	NIL
72.02	7201.50 00	- Alloy pig iron; spiegeleisen	kg	NIL
		<b>Ferro-alloys.</b>		
		- <i>Ferro-manganese:</i>		
	7202.11 00	- - Containing by weight more than 2% of carbon	kg	NIL
	7202.19 00	- - Other	kg	NIL
		- <i>Ferro-silicon:</i>		
	7202.21 00	- - Containing by weight more than 55% of silicon	kg	NIL
	7202.29 00	- - Other	kg	NIL
	7202.30 00	- Ferro-silico-manganese	kg	NIL
		- <i>Ferro-chromium:</i>		
	7202.41 00	- - Containing by weight more than 4% of carbon	kg	NIL
	7202.49 00	- - Other	kg	NIL
	7202.50 00	- Ferro-silico-chromium	kg	NIL
	7202.60 00	- Ferro-nickel	kg	NIL
	7202.70 00	- Ferro-molybdenum	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.03	7202.80 00	- Ferro-tungsten and ferro-silico-tungsten  <i>- Other:</i>	kg	NIL
	7202.91 00	- - Ferro-titanium and ferro-silico-titanium	kg	NIL
	7202.92 00	- - Ferro-vanadium	kg	NIL
	7202.93 00	- - Ferro-niobium	kg	NIL
	7202.99 00	- - Other	kg	NIL
72.04		<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.</b>		
	7203.10 00	- Ferrous products obtained by direct reduction of iron ore	kg	NIL
	7203.90 00	- Other	kg	NIL
		<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>		
	7204.10 00	- Waste and scrap of cast iron  <i>- Waste and scrap of alloy steel:</i>	kg	NIL
72.05	7204.21 00	- - Of stainless steel	kg	NIL
	7204.29 00	- - Other	kg	NIL
	7204.30 00	- Waste and scrap of tinned iron or steel  <i>- Other waste and scrap:</i>	kg	NIL
	7204.41 00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	NIL
	7204.49 00	- - Other	kg	NIL
72.05	7204.50 00	- Remelting scrap ingots	kg	NIL
		<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>		
	7205.10 00	- Granules  <i>- Powders:</i>	kg	NIL
	7205.21 00	- - Of alloy steel	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.06	7205.29 00	- - Other  II. - IRON AND NON-ALLOY STEEL  Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	kg	NIL
	7206.10 00	- Ingots	kg	NIL
	7206.90	- Other:		
72.07	10	- - Containing by weight 0.6% or more of carbon	kg	NIL
	90	- - Other	kg	NIL
		Semi-finished products of iron or non-alloy steel.		
		- Containing by weight less than 0.25% of carbon:		
	7207.11 00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	NIL
	7207.12	- - Other, of rectangular (other than square) cross-section:		
	10	- - - Slabs	kg	NIL
	90	- - - Other	kg	NIL
	7207.19 00	- - Other	kg	NIL
		- Containing by weight 0.25% or more of carbon:		
	7207.20	- - Containing by weight 0.6% or more of carbon:		
72.08	11	- - - Slabs	kg	NIL
	12	- - - Iron or steel pieces roughly shaped by forging; sheet bars of iron or steel (including tinplate bars)	kg	NIL
	19	- - - Other	kg	NIL
		- - Other:		
	91	- - - Slabs	kg	NIL
	92	- - - Iron or steel pieces roughly shaped by forging; sheet bars of iron or steel (including tinplate bars)	kg	NIL
	99	- - - Other	kg	NIL
		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7208.10	- <i>In coils, not further worked than hot-rolled, with patterns in relief:</i>		
	10	- - Of a thickness of 10 mm or more but not exceeding 125 mm; of a thickness of less than 3 mm and containing by weight less than 0.6% of carbon	kg	NIL
	20	- - Of a thickness of 3 mm or more but less than 4.75 mm, and containing by weight less than 0.6% of carbon; of a thickness of less than 3 mm and containing by weight 0.6% or more of carbon	kg	NIL
	30	- - Of a thickness of 3 mm or more but less than 4.75 mm, and containing by weight 0.6% or more of carbon	kg	NIL
	90	- - Other	kg	NIL
		- <i>Other, in coils, not further worked than hot-rolled, pickled:</i>		
	7208.25	- - <i>Of a thickness of 4.75 mm or more:</i>		
	10	- - - Coils for re-rolling	kg	NIL
		- - - <i>Other:</i>		
	91	- - - - Non alloy steel plates and containing by weight less than 0.6% of carbon	kg	NIL
	99	- - - - Other	kg	NIL
	7208.26	- - <i>Of a thickness of 3 mm or more but less than 4.75 mm:</i>		
	10	- - - Steel plates and sheets containing by weight less than 0.6% of carbon	kg	NIL
	90	- - - Other	kg	NIL
		- - <i>Of a thickness of less than 3 mm:</i>		
	7208.27	- - - <i>Of a thickness of less than 1.5 mm:</i>		
	11	- - - - Steel plates and sheets containing by weight 0.6 % or more of carbon	kg	NIL
	19	- - - - Other	kg	NIL
		- - - <i>Other:</i>		
	91	- - - - Steel plates and sheets containing by weight 0.6% or more of carbon	kg	NIL
	99	- - - - Other	kg	NIL
		- <i>Other, in coils, not further worked than hot-rolled:</i>		
	7208.36	- - Of a thickness exceeding 10 mm	kg	NIL
	7208.37	- - <i>Of a thickness of 4.75 mm or more but not exceeding 10 mm:</i>		
	10	- - - Steel plates and sheets containing by weight less than 0.6% of carbon	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.09	90	- - - Other	kg	NIL
	7208.38	- - Of a thickness of 3 mm or more but less than 4.75 mm:		
	10	- - - Steel plates and sheets containing by weight less than 0.6% of carbon	kg	NIL
	90	- - - Other	kg	NIL
		- - Of a thickness of less than 3 mm:		
	7208.39	- - - Of a thickness of less than 1.5 mm:		
	11	- - - - Steel plates and sheets containing by weight 0.6% or more of carbon	kg	NIL
	19	- - - - Other	kg	NIL
	90	- - - Other	kg	NIL
	7208.40	00 - Not in coils, not further worked than hot-rolled, with patterns in relief	kg	NIL
		- Other, not in coils, not further worked than hot-rolled:		
	7208.51	00 - - Of a thickness exceeding 10 mm	kg	NIL
	7208.52	00 - - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	NIL
	7208.53	00 - - Of a thickness of 3 mm or more but less than 4.75 mm	kg	NIL
	7208.54	00 - - Of a thickness of less than 3 mm	kg	NIL
	7208.90	- Other:		
	10	- - Of a thickness of 10 mm or more but not exceeding 125 mm; of a thickness of less than 3 mm and containing by weight less than 0.6% of carbon	kg	NIL
	20	- - Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight less than 0.6% of carbon; of a thickness of less than 3 mm and containing by weight 0.6% or more of carbon	kg	NIL
	30	- - Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight 0.6% or more of carbon	kg	NIL
	90	- - Other	kg	NIL
		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</b>		
		- In coils, not further worked than cold-rolled (cold-reduced):		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.10	7209.15 00	- - Of a thickness of 3 mm or more	kg	NIL
	7209.16 00	- - Of a thickness exceeding 1 mm but less than 3 mm	kg	NIL
	7209.17 00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	NIL
	7209.18	- - <i>Of a thickness of less than 0.5 mm:</i>		
	10	- - - Tin-mill blackplate (TMBP)	kg	NIL
	90	- - - Other	kg	NIL
		- <i>Not in coils, not further worked than cold-rolled (cold-reduced):</i>		
	7209.25 00	- - Of a thickness of 3 mm or more	kg	NIL
	7209.26 00	- - Of a thickness exceeding 1 mm but less than 3 mm	kg	NIL
	7209.27 00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	NIL
	7209.28 00	- - Of a thickness of less than 0.5 mm	kg	NIL
	7209.90 00	- Other	kg	NIL
		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>		
		- <i>Plated or coated with tin:</i>		
	7210.11 00	- - Of a thickness of 0.5 mm or more	kg	NIL
	7210.12 00	- - Of a thickness of less than 0.5 mm	kg	NIL
	7210.20 00	- Plated or coated with lead, including terne-plate	kg	NIL
	7210.30	- <i>Electrolytically plated or coated with zinc:</i>		
		- - <i>Containing by weight less than 0.6% of carbon:</i>		
	11	- - - Of a thickness not exceeding 1.2 mm	kg	NIL
	19	- - - Other	kg	NIL
		- - <i>Containing by weight 0.6% or more of carbon:</i>		
	91	- - - Of a thickness not exceeding 1.2 mm	kg	NIL
	99	- - - Other	kg	NIL
		- <i>Otherwise plated or coated with zinc:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7210.41	- - Corrugated:		
	10	- - - Of a thickness not exceeding 1.2 mm	kg	NIL
	90	- - - Other	kg	NIL
	7210.49	- - Other:		
	10	- - - Of a thickness not exceeding 1.2 mm	kg	NIL
	90	- - - Other	kg	NIL
	7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	NIL
		- Plated or coated with aluminium:		
	7210.61	- - Plated or coated with aluminium-zinc alloys:		
	10	- - - Of a thickness not exceeding 1.2 mm	kg	NIL
	90	- - - Other	kg	NIL
	7210.69	- - Other:		
	10	- - - Of a thickness not exceeding 1.2 mm	kg	NIL
	90	- - - Other	kg	NIL
	7210.70	- Painted, varnished or coated with plastics:		
		- - Not clad, plated or coated with metal:		
	11	- - - Of a thickness exceeding 4.75 mm or more but not exceeding 125 mm	kg	NIL
	12	- - - Of a thickness less than 4.75 mm or exceeding 125 mm	kg	NIL
	20	- - Plated or coated with tin, lead or chromium oxide or with chromium and chromium oxide	kg	NIL
	30	- - Electrolytically plated or coated with zinc, of thickness not exceeding 1.2 mm	kg	NIL
	40	- - Electrolytically plated or coated with zinc, of thickness exceeding 1.2 mm	kg	NIL
	50	- - Otherwise plated or coated with zinc or aluminium, of thickness exceeding 1.2 mm	kg	NIL
	60	- - Plated or coated with zinc or aluminium, of a thickness not exceeding 1.2 mm	kg	NIL
	70	- - Plated or coated with other metals, of a thickness not exceeding 1.2 mm	kg	NIL
	90	- - Other	kg	NIL
	7210.90	- Other:		
		- - Not clad, plated or coated with metal:		
	11	- - - Of a thickness exceeding 4.75 mm or more but not exceeding 125 mm	kg	NIL
	12	- - - Of a thickness less than 4.75 mm or exceeding 125 mm	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.11		20 - - Plated or coated with tin, lead or chromium oxide or with chromium and chromium oxide	kg	NIL
		30 - - Electrolytically plated or coated with zinc, of thickness not exceeding 1.2 mm	kg	NIL
		40 - - Electrolytically plated or coated with zinc, of thickness exceeding 1.2 mm	kg	NIL
		50 - - Otherwise plated or coated with zinc or aluminium, of thickness exceeding 1.2 mm	kg	NIL
		60 - - Plated or coated with zinc or aluminium, of a thickness not exceeding 1.2 mm	kg	NIL
		70 - - Plated or coated with other metals, of a thickness not exceeding 1.2 mm	kg	NIL
		90 - - Other	kg	NIL
	7211.13	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>		
		<i>- Not further worked than hot-rolled:</i>		
		- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief:		
		- - - Containing by weight 0.6% or more of carbon:		
		11 - - - Universal plates	kg	NIL
		12 - - - Hoop and strip	kg	NIL
		19 - - - Other	kg	NIL
		- - - Other:		
		91 - - - Universal plates	kg	NIL
		92 - - - Corrugated	kg	NIL
		93 - - - Hoop and strip	kg	NIL
		99 - - - Other	kg	NIL
	7211.14	- - Other, of a thickness of 4.75 mm or more:		
		- - - Containing by weight 0.6% or more of carbon:		
		11 - - - Universal plates	kg	NIL
		12 - - - Hoop and strip	kg	NIL
		19 - - - Other	kg	NIL
		- - - Other:		
		91 - - - Universal plates	kg	NIL
		92 - - - Coils for re-rolling	kg	NIL
		93 - - - Corrugated	kg	NIL
		94 - - - Other, hoop and strip	kg	NIL
		99 - - - Other	kg	NIL
	7211.19	- - Other:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - - Containing by weight 0.6% or more of carbon:		
	11	- - - - Tape and band exceeding 25 mm but not exceeding 100 mm in width	kg	NIL
	12	- - - - Other, hoop and strip	kg	NIL
	19	- - - - Other	kg	NIL
		- - - Other:		
	91	- - - - Tape and band exceeding 100 mm in width	kg	NIL
	92	- - - - Coils for re-rolling	kg	NIL
	93	- - - - Corrugated	kg	NIL
	94	- - - - Other, hoop and strip	kg	NIL
	99	- - - - Other	kg	NIL
		- Not further worked than cold-rolled (cold-reduced):		
	7211.23	- - Containing by weight less than 0.25% of carbon:		
	10	- - - Corrugated	kg	NIL
	20	- - - Tape and band exceeding 25 mm but not exceeding 100 mm in width	kg	NIL
	30	- - - Other, hoop and strip, not exceeding 400 mm in width	kg	NIL
	40	- - - Other, hoop and strip, exceeding 400 mm in width	kg	NIL
	50	- - - Other, of a thickness more than 40 mm	kg	NIL
		- - - Other:		
	91	- - - - Of a thickness of 0.170 mm or less	kg	NIL
	99	- - - - Other	kg	NIL
	7211.29	- - Other:		
		- - - Containing by weight 0.25 % or more but less than 0.6% of carbon:		
	11	- - - - Corrugated	kg	NIL
	12	- - - - Tape and band exceeding 25 mm but not exceeding 100 mm in width	kg	NIL
	13	- - - - Other, hoop and strip, not exceeding 400 mm in width	kg	NIL
	14	- - - - Other, hoop and strip, exceeding 400 mm in width	kg	NIL
	15	- - - - Other, of a thickness of 0.170 mm or less	kg	NIL
	19	- - - - Other	kg	NIL
		- - - Containing by weight 0.6 % or more of carbon:		
	21	- - - - Tape and band exceeding 25 mm but not exceeding 100 mm in width	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.12	7211.90	22 - - - Other, hoop and strip, not exceeding 400 mm in width	kg	NIL
		23 - - - Other, hoop and strip, exceeding 400 mm in width	kg	NIL
		29 - - - Other	kg	NIL
		- Other:		
		- - Containing by weight 0.6 % or more of carbon:		
		11 - - - Tape and band exceeding 25 mm but not exceeding 100 mm in width	kg	NIL
		12 - - - Other, hoop and strip, not exceeding 400 mm in width	kg	NIL
		13 - - - Other, hoop and strip, exceeding 400 mm in width	kg	NIL
		19 - - - Other	kg	NIL
		- - Other:		
		91 - - - Corrugated	kg	NIL
		92 - - - Tape and band exceeding 25 mm but not exceeding 100 mm in width	kg	NIL
		93 - - - Other, hoop and strip, not exceeding 400 mm in width	kg	NIL
		94 - - - Other, hoop and strip, exceeding 400 mm in width	kg	NIL
		95 - - - Other, of a thickness of 0.170 mm or less	kg	NIL
		99 - - - Other	kg	NIL
	7212.10	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>		
		- Plated or coated with tin:		
		- - Containing by weight 0.6% or more of carbon:		
		11 - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
		12 - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
		19 - - - Other	kg	NIL
		- - Other:		
		91 - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
		92 - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
		99 - - - Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7212.20	- <i>Electrolytically plated or coated with zinc:</i>		
		- - <i>Containing by weight 0.6% or more of carbon, corrugated:</i>		
	11	- - - Hoop and strip, not exceeding 400 mm in width	kg	NIL
	12	- - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	19	- - - Other	kg	NIL
		- - <i>Containing by weight 0.6% or more of carbon, not corrugated:</i>		
	21	- - - Hoop and strip, not exceeding 400 mm in width	kg	NIL
	22	- - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	29	- - - Other	kg	NIL
		- - <i>Other, corrugated:</i>		
	31	- - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
	32	- - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	33	- - - Other, 1.5 mm or less in thickness	kg	NIL
	39	- - - Other	kg	NIL
		- - <i>Other, not corrugated:</i>		
	91	- - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
	92	- - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	93	- - - Other, 1.5 mm or less in thickness	kg	NIL
	99	- - - Other	kg	NIL
	7212.30	- <i>Otherwise plated or coated with zinc:</i>		
		- - <i>Containing by weight 0.6% or more of carbon, corrugated:</i>		
	11	- - - Hoop and strip, not exceeding 400 mm in width	kg	NIL
	12	- - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	19	- - - Other	kg	NIL
		- - <i>Containing by weight 0.6% or more of carbon, not corrugated:</i>		
	21	- - - Hoop and strip, not exceeding 400 mm in width	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	22	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	29	--- Other	kg	NIL
		<i>-- Other, corrugated:</i>		
	31	--- Hoop and strip, not exceeding 400 mm in width	kg	NIL
	33	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	33	--- Other, 1.5 mm or less in thickness	kg	NIL
	39	--- Other	kg	NIL
		<i>-- Other, not corrugated:</i>		
	91	--- Hoop and strip, not exceeding 400 mm in width	kg	NIL
	92	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	93	--- Other, 1.5 mm or less in thickness	kg	NIL
	99	--- Other	kg	NIL
	7212.40	<i>- Painted, varnished or coated with plastics:</i>		
		<i>-- Containing by weight 0.6% or more of carbon:</i>		
	11	--- Hoop and strip, not exceeding 400 mm in width	kg	NIL
	12	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	19	--- Other	kg	NIL
		<i>-- Other:</i>		
	21	--- Hoop and strip, not exceeding 400 mm in width	kg	NIL
	22	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	23	--- Other, 1.5 mm or less in thickness	kg	NIL
	29	--- Other	kg	NIL
	7212.50	<i>- Otherwise plated or coated:</i>		
		<i>-- Plated or coated with aluminium-zinc alloys:</i>		
		<i>--- Containing by weight 0.6% or more of carbon:</i>		
	11	---- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
	12	---- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	13	---- Other, 1.5 mm or less in thickness	kg	NIL
	19	---- Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - - Other:		
	21	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
	22	- - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	23	- - - - Other, 1.5 mm or less in thickness	kg	NIL
	29	- - - - Other	kg	NIL
		- - Plated or coated with chromium oxide or with chromium and chromium oxide (including tin-free steel):		
		- - - Containing by weight 0.6% or more of carbon:		
	31	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
	32	- - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	39	- - - - Other	kg	NIL
		- - - Other:		
	41	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
	42	- - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	43	- - - - Other, 1.5 mm or less in thickness	kg	NIL
	49	- - - - Other	kg	NIL
		- - Other:		
		- - - Containing by weight 0.6% or more of carbon:		
	51	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
	52	- - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
	59	- - - - Other	kg	NIL
		- - - Other:		
	61	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.13	7212.60	62 - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
		63 - - - Other, 1.5 mm or less in thickness	kg	NIL
		69 - - - Other	kg	NIL
		- <i>Clad:</i>		
		- - <i>Containing by weight 0.6% or more of carbon:</i>		
		11 - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
		12 - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
		19 - - - Other	kg	NIL
		- - <i>Other:</i>		
		21 - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	kg	NIL
		22 - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	kg	NIL
		23 - - - Other, 1.5 mm or less in thickness	kg	NIL
		29 - - - Other	kg	NIL
	7213.10	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>		
		- <i>Containing indentations, ribs, grooves or other deformations produced during the rolling process:</i>		
		10 - - Of circular cross-section measuring not exceeding 50 mm <sup>2</sup>	kg	NIL
		20 - - Of rectangular (including square) cross-section not exceeding 50 mm in width	kg	NIL
		90 - - Other	kg	NIL
	7213.20	- <i>Other, of free-cutting steel:</i>		
		10 - - With an average diameter of 5 mm to 20 mm	kg	NIL
		90 - - Other	kg	NIL
	7213.91	- <i>Other:</i>		
		- - <i>Of circular cross-section measuring less than 14 mm in diameter:</i>		
		10 - - - For making soldering bars	kg	NIL
		- - - <i>Other:</i>		
		91 - - - Concrete steel	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.14	92	---- Cold heading in coil	kg	NIL
	93	---- Shaft bars; manganese steel	kg	NIL
	99	---- Other	kg	NIL
	7213.99	-- Other:		
	10	--- For making soldering bars	kg	NIL
		--- Other:		
	91	---- Concrete steel	kg	NIL
	92	---- Cold heading in coil	kg	NIL
	93	---- Shaft bars; manganese steel	kg	NIL
	99	---- Other	kg	NIL
		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		
	7214.10	- Forged:		
	10	-- Containing by weight less than 0.6% of carbon	kg	NIL
	20	-- Containing by weight 0.6% or more of carbon	kg	NIL
	7214.30	00 - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg	NIL
	7214.30	00 - Other, of free-cutting steel	kg	NIL
		- Other:		
	7214.91	-- Of rectangular (other than square) cross-section:		
		--- Containing by weight less than 0.6% of carbon:		
	11	---- Concrete steel	kg	NIL
	12	---- Shaft bars; manganese steel	kg	NIL
	19	---- Other	kg	NIL
		--- Containing by weight more than 0.6% of carbon:		
	21	---- Concrete steel	kg	NIL
	22	---- Shaft bars; manganese steel	kg	NIL
	29	---- Other	kg	NIL
	7214.99	-- Other:		
		--- Containing by weight less than 0.25% of carbon:		
	11	---- Concrete steel	kg	NIL
	12	---- Shaft bars; manganese steel	kg	NIL
	19	---- Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.15		- - - Containing by weight 0.25% or more but less than 0.6% of carbon:		
		21 - - - - Concrete steel	kg	NIL
		22 - - - - Shaft bars; manganese steel	kg	NIL
		29 - - - - Other	kg	NIL
		- - - Containing by weight 0.6% or more of carbon:		
		31 - - - - Concrete steel	kg	NIL
		32 - - - - Shaft bars; manganese steel	kg	NIL
		39 - - - - Other	kg	NIL
		Other bars and rods of iron or non-alloy steel.		
	7215.10	00 - Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	NIL
	7215.50	00 - Other, not further worked than cold-formed or cold-finished	kg	NIL
	7215.90	- Other:		
		- - Containing by weight less than 0.6% of carbon:		
		11 - - - Other than manganese steel or shaft bars	kg	NIL
		19 - - - Other	kg	NIL
	72.16		20 - - Containing by weight 0.6% or more of carbon	kg
		Angles, shapes and sections of iron or non-alloy steel.		
7216.10		00 - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	NIL
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216.21		00 - - L sections	kg	NIL
7216.22		00 - - T sections	kg	NIL
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
7216.31		- - U sections:		
	- - - Containing by weight 0.6% or more of carbon:			

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	11	---- Of a height of 80 mm or more but not exceeding 140 mm	kg	NIL
	19	---- Other	kg	NIL
		--- Other:		
	91	---- Of a height of 80 mm or more but not exceeding 140 mm	kg	NIL
	99	---- Other	kg	NIL
	7216.32	-- I sections:		
		--- Containing by weight 0.6% or more of carbon:		
	11	---- Of a height of 80 mm or more but not exceeding 140 mm	kg	NIL
	19	---- Other	kg	NIL
		--- Other:		
	91	---- Of a height of 80 mm or more but not exceeding 140 mm	kg	NIL
	99	---- Other	kg	NIL
	7216.33	-- H sections:		
		--- Containing by weight 0.6% or more of carbon:		
	11	---- Of a height of 80 mm or more but not exceeding 140 mm	kg	NIL
	19	---- Other	kg	NIL
		--- Other:		
	91	---- Of a height of 80 mm or more but not exceeding 140 mm	kg	NIL
	99	---- Other	kg	NIL
	7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:		
		-- Containing by weight 0.6% or more of carbon:		
	11	--- L section of a height of 80 mm or more but not more than 140 mm	kg	NIL
	19	--- Other	kg	NIL
		-- Other:		
	91	--- L section of a height of 80 mm or more but not more than 140 mm	kg	NIL
	99	--- Other	kg	NIL
	7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- <i>Containing by weight 0.6% or more of carbon:</i>		
	11	--- Of a height of less than 80 mm	kg	NIL
	19	--- Other	kg	NIL
		-- <i>Other:</i>		
	91	--- Of a height of less than 80 mm	kg	NIL
	99	--- Other	kg	NIL
		- <i>Angles, shapes and sections, not further worked than cold-formed or cold-finished:</i>		
	7216.61	00 -- Obtained from flat-rolled products	kg	NIL
	7216.69	-- <i>Other:</i>		
		--- <i>Angles, other than slotted angles:</i>		
	11	---- Containing by weight 0.6% or more carbon and having a height of 80 mm or more	kg	NIL
	12	---- Containing by weight 0.6% or more carbon and having a height of less than 80 mm	kg	NIL
	13	---- Other, of a height of 80 mm or more	kg	NIL
	14	---- Other, of a height of less than 80 mm	kg	NIL
		--- <i>Other angle shapes and sections:</i>		
	21	---- Of a thickness of 5 mm or less	kg	NIL
	29	---- Other	kg	NIL
		- <i>Other:</i>		
	7216.91	-- <i>Cold-formed or cold-finished from flat-rolled products:</i>		
		--- <i>Angles, other than slotted angles:</i>		
	11	---- Containing by weight 0.6% or more carbon and having a height of 80 mm or more	kg	NIL
	12	---- Containing by weight 0.6% or more carbon and having a height of less than 80 mm	kg	NIL
	13	---- Other, of a height of 80 mm or more	kg	NIL
	14	---- Other, of a height of less than 80 mm	kg	NIL
	20	--- Slotted angles, roll-formed from pure-punched steel strips, whether or not painted galvanised	kg	NIL
		--- <i>Shapes and sections:</i>		
	31	---- Of a thickness of 5 mm or less	kg	NIL
	39	---- Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.17	7216.99 00	-- Other  Wire of iron or non-alloy steel.	kg	NIL
	7217.10	- Not plated or coated, whether or not polished:		
	10	-- Containing by weight less than 0.25% of carbon	kg	NIL
		-- Containing by weight 0.25% or more but less than 0.6% of carbon:		
	21	--- Spokes wire	kg	NIL
	22	--- Bead wire; flat hard steel reed wire; prestressed concrete steel wire; free cutting steel wire	kg	NIL
	29	--- Other	kg	NIL
		-- Containing by weight 0.6% or more of carbon:		
	31	--- Spokes wire; bead wire; flat hard steel reed wire; prestressed concrete steel wire; free cutting steel wire	kg	NIL
	39	--- Other	kg	NIL
	7217.20	- Plated or coated with zinc:		
	10	-- Containing by weight less than 0.25% carbon	kg	NIL
		-- Containing by weight 0.25% or more but less than 0.45% of carbon:		
	21	--- Electrolytic coated and spokes wire	kg	NIL
	22	--- Flat hard steel reed wire; prestressed concrete steel wire; steel wire with silicon content not less than 0.1%, zinc plated with layer weight not less than 240 gr/m2	kg	NIL
	29	--- Other	kg	NIL
		-- Containing by weight 0.45% or more but less than 0.6% of carbon:		
	31	--- Electrolytic coated and spokes wire	kg	NIL
	32	--- Flat hard steel reed wire; prestressed concrete steel wire; steel wire with silicon content not less than 0.1%, zinc plated with layer weight not less than 240 gr/m2	kg	NIL
	33	--- High carbon steel core wire for Aluminium Conductors Steel Reinforced (ACSR)	kg	NIL
	39	--- Other	kg	NIL
		-- Containing by weight 0.6% or more of carbon:		
	41	--- Electrolytic coated and spokes wire	kg	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.18	7217.30	42 - - Flat hard steel reed wire; prestressed concrete steel wire; steel wire with silicon content not less than 0.1%, zinc plated with layer weight not less than 240 gr/m2	kg	NIL
		43 - - High carbon steel core wire for Aluminium Conductors Steel Reinforced (ACSR)	kg	NIL
		49 - - Other	kg	NIL
		- Plated or coated with other base metals:		
		10 - - Containing by weight less than 0.25% of carbon	kg	NIL
		20 - - Containing by weight 0.25% or more of carbon but less than 0.6% of carbon	kg	NIL
		- - Containing by weight more than 0.6% or more of carbon:		
		- - - Beadwire (copper alloy coated high carbon steel wire for pneumatic rubber tyres):		
		31 - - - Beadwire (brass coated high carbon steel wire for pneumatic rubber tires)	kg	NIL
		32 - - - Beadwire (coated other copper alloys, high carbon steel wire for pneumatic rubber tires)	kg	NIL
	7217.90	33 - - Plated or coated with tin	kg	NIL
		39 - - Other	kg	NIL
		90 - - Other	kg	NIL
		- Other:		
		10 - - Containing by weight of not less than 0.1% of silicon and plated with zinc having a layer weight not less than 240 g/m and covered with PVC as an outer layer	kg	NIL
		20 - - Other containing by weight less than 0.25% of carbon, excluding the goods of sub-heading 7217.90.10	kg	NIL
		30 - - Other containing by weight 0.25% or more but less than 0.45% of carbon, excluding goods of sub-heading 7217.90.50	kg	NIL
		40 - - Other containing by weight 0.45% or more but less than 0.6% of carbon, excluding the goods of sub-heading 7217.90.50	kg	NIL
		50 - - Other containing by weight of 0.6% or more of carbon, excluding goods of sub-heading 7217.90.10	kg	NIL
		III. - STAINLESS STEEL		
		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.19	7218.10 00	- Ingots and other primary forms  - Other:	kg	NIL
	7218.91 00	- - Of rectangular (other than square) cross-section	kg	NIL
	7218.99 00	- - Other  Flat-rolled products of stainless steel, of a width of 600 mm or more  - Not further worked than hot-rolled in coils:	kg	NIL
	7219.11 10	- - Of a thickness exceeding 10 mm: - - - Of a thickness not exceeding 125 mm and with patterns in relief derived from rolling	kg	NIL
	90	- - - Other	kg	NIL
	7219.12 10	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm: - - - With patterns in relief derived from rolling	kg	NIL
	90	- - - Other	kg	NIL
	7219.13 10	- - Of a thickness of 3 mm or more but less than 4.75 mm: - - - With patterns in relief derived from rolling	kg	NIL
	90	- - - Other	kg	NIL
	7219.14 10	- - Of a thickness of less than 3 mm: - - - With patterns in relief derived from rolling	kg	NIL
	90	- - - Other  - Not further worked than hot-rolled, not in coils:	kg	NIL
	7219.21 00	- - Of a thickness exceeding 10 mm	kg	NIL
	7219.22 00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	NIL
	7219.23 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	NIL
	7219.24 00	- - Of a thickness of less than 3 mm  - Not further worked than cold-rolled (cold-reduced):	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.20	7219.31	00 - - Of a thickness of 4.75 mm or more	kg	NIL
	7219.32	00 - - Of a thickness of 3 mm or more but less than 4.75 mm	kg	NIL
	7219.33	00 - - Of a thickness exceeding 1 mm but less than 3 mm	kg	NIL
	7219.34	00 - - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	NIL
	7219.35	00 - - Of a thickness of less than 0.5 mm	kg	NIL
	7219.90	- <i>Other:</i>		
		10 - - Of a thickness not exceeding 125 mm and with patterns in relief derived from perforated, corrugated or polished	kg	NIL
		90 - - Other	kg	NIL
		<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>		
		- <i>Not further worked than hot-rolled:</i>		
	7220.11	- - Of a thickness of 4.75 mm or more:		
		10 - - - Hoop and strip	kg	NIL
		90 - - - Other	kg	NIL
	7220.12	- - Of a thickness of less than 4.75 mm:		
		10 - - - Hoop and strip	kg	NIL
		90 - - - Other	kg	NIL
72.21	7220.20	- <i>Not further worked than cold-rolled (cold-reduced):</i>		
		10 - - Hoop and strip	kg	NIL
		90 - - Other	kg	NIL
	7220.90	- <i>Other:</i>		
		10 - - Hoop and strip	kg	NIL
		20 - - Plates and sheets of a thickness of 4.75 mm or more and exceeding 500 mm in width	kg	NIL
		30 - - Other plates and sheets	kg	NIL
		90 - - Other	kg	NIL
	7221.00	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>		
		10 - Wire rod	kg	NIL
72.22		90 - Other	kg	NIL
		<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
	7222.11	-- Of circular cross-section:		
	10	--- Wire rod	kg	NIL
	90	--- Other	kg	NIL
	7222.19	-- Other:		
	10	--- Wire rod	kg	NIL
	90	--- Other	kg	NIL
	7222.20	00 - Bars and rods, not further worked than cold-formed or cold-finished	kg	NIL
	7222.30	00 - Other bars and rods	kg	NIL
	7222.40	- Angles, shapes and sections:		
		-- Angles, other than slotted angles:		
	11	--- Of a height of 80 mm or more	kg	NIL
	12	--- Of a height of less than 80 mm	kg	NIL
	20	-- Slotted angles, roll-formed from pure-punched steel strips, whether or not painted or galvanised	kg	NIL
		-- Other angles, shapes and sections:		
	31	--- Of a height of 80 mm or more and of a thickness of less than 5 mm	kg	NIL
	32	--- Of a height of 80 mm or more and of a thickness of 5 mm or more	kg	NIL
	33	--- Of a height of less than 80 mm and of a thickness of less than 5 mm	kg	NIL
	34	--- Of a height of less than 80 mm and of a thickness 5 mm or more	kg	NIL
72.23	7223.00	<b>Wire of stainless steel.</b>		
	10	- Having a cross-sectional dimension exceeding 13 mm	kg	NIL
	90	- Other	kg	NIL
		<b>IV. - OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>		
72.24		<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>		
	7224.10	00 - Ingots and other primary forms	kg	NIL
	7224.90	00 - Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.25		<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>		
		<i>- Of silicon-electrical steel:</i>		
	7225.11 00	- - Grain-oriented	kg	NIL
	7225.19 00	- - Other	kg	NIL
	7225.20 00	- Of high speed steel	kg	NIL
	7225.30	<i>- Other, not further worked than hot-rolled, in coils:</i>		
	10	- - Of a thickness of less than 1.5 mm	kg	NIL
		<i>- - Of a thickness of 1.5 mm or more but not exceeding 125 mm, with patterns in relief derived from rolling:</i>		
	21	- - - Of a thickness of less than 3 mm	kg	NIL
	29	- - - Other	kg	NIL
		<i>- - Other:</i>		
	91	- - - Of a thickness of less than 3 mm	kg	NIL
	99	- - - Other	kg	NIL
	7225.40 00	- Other, not further worked than hot-rolled, not in coils	kg	NIL
	7225.50 00	- Other, not further worked than cold-rolled (cold-reduced)	kg	NIL
		<i>- Other:</i>		
	7225.91 00	- - Electrolytically plated or coated with zinc	kg	NIL
	7225.92 00	- - Otherwise plated or coated with zinc	kg	NIL
	7225.99 00	- - Other	kg	NIL
72.26		<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>		
		<i>- Of silicon-electrical steel:</i>		
	7226.11	<i>- - Grain-oriented:</i>		
	10	- - - Hoop and strip	kg	NIL
	90	- - - Other	kg	NIL
	7226.19	<i>- - Other:</i>		
	10	- - - Hoop and strip	kg	NIL
	90	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.27	7226.20	- <i>Of high speed steel:</i>		
	10	- - Hoop and strip	kg	NIL
	90	- - Other	kg	NIL
		- <i>Other:</i>		
	7226.91	- - <i>Not further worked than hot-rolled:</i>		
	10	- - - Hoop and strip	kg	NIL
	90	- - - Other	kg	NIL
	7226.92	- - <i>Not further worked than cold-rolled (cold-reduced):</i>		
	10	- - - Hoop and strip	kg	NIL
	90	- - - Other	kg	NIL
	7226.93	- - <i>Electrolytically plated or coated with zinc:</i>		
	10	- - - Hoop and strip	kg	NIL
	90	- - - Other	kg	NIL
	7226.94	- - <i>Otherwise plated or coated with zinc:</i>		
	10	- - - Hoop and strip	kg	NIL
	90	- - - Other	kg	NIL
	7226.99	- - <i>Other:</i>		
	10	- - - Hoop and strip	kg	NIL
	90	- - - Other	kg	NIL
72.28		<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>		
	7227.10	- <i>Of high speed steel</i>	kg	NIL
	7227.20	- <i>Of silico-manganese steel</i>	kg	NIL
	7227.90	- <i>Other</i>	kg	NIL
		<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</b>		
	7228.10	- <i>Bars and rods, of high speed steel:</i>		
	10	- - <i>Of a cross-sectional dimension not exceeding 13 mm, cold-formed</i>	kg	NIL
	90	- - <i>Other</i>	kg	NIL
	7228.20	- <i>Bars and rods, of silico-manganese steel:</i>		
	10	- - <i>Of a cross-sectional dimension not exceeding 13 mm, cold-formed</i>	kg	NIL
	90	- - <i>Other</i>	kg	NIL
	7228.30	- <i>Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded</i>	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.29	7228.40 00	- Other bars and rods, not further worked than forged	kg	NIL
	7228.50 00	- Other bars and rods, not further worked than cold-formed or cold-finished	kg	NIL
	7228.60 00	- Other bars and rods	kg	NIL
	7228.70	- <i>Angles, shapes and sections:</i>		
		- - <i>Angles, other than slotted angles:</i>		
	11	- - - Of a height of 80 mm or more	kg	NIL
	12	- - - Of a height of less than 80 mm	kg	NIL
	20	- - Slotted angles, roll-formed from pure-punched steel strips, whether or not painted or galvanised	kg	NIL
		- - <i>Shapes and sections:</i>		
	31	- - - Of a height of 80 mm or more and of a thickness of less than 5 mm	kg	NIL
	32	- - - Of a height of 80 mm or more and of a thickness of 5 mm or more	kg	NIL
	33	- - - Of a height of less than 80 mm and of a thickness of less than 5 mm	kg	NIL
	34	- - - Of a height of less than 80 mm and of a thickness of 5 mm or more	kg	NIL
	7228.80 00	- Hollow drill bars and rods	kg	NIL
		<b>Wire of other alloy steel.</b>		
	7229.10 00	- Of high speed steel	kg	NIL
	7229.20 00	- Of silico-manganese steel	kg	NIL
	7229.90 00	- Other	kg	NIL



## Chapter 73

## Articles of iron or steel

## NOTES

1. In this Chapter, the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
2. In this Chapter, the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.		
	7301.10 00	- Sheet piling	kg	NIL
	7301.20 00	- Angles, shapes and sections	kg	NIL
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.		
	7302.10 00	- Rails	kg	NIL
	7302.30 00	- Switch-blades, crossing frogs, point rods and other crossing pieces	kg	NIL
	7302.40 00	- Fish-plates and sole plates	kg	NIL
	7302.90 00	- Other	kg	NIL
73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron.		
		- Tubes and pipes:		
	11	- - With an external diameter not exceeding 100 mm	kg	NIL
	12	- - With an external diameter exceeding 100 mm but not exceeding 150 mm	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.04		13 - - With an external diameter exceeding 150 mm but not more than 600 mm	kg	NIL
		19 - - Other	kg	NIL
		- Other, of ductile cast iron:		
		21 - - With an external diameter not exceeding 100 mm	kg	NIL
		22 - - Other	kg	NIL
		- Other:		
		91 - - With an external diameter not exceeding 100 mm	kg	NIL
		92 - - Other	kg	NIL
		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		
	7304.10	00 - Line pipe of a kind used for oil or gas pipelines	kg	NIL
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
	7304.21	00 - - Drill pipe	kg	NIL
	7304.29	00 - - Other	kg	NIL
		- Other, of circular cross-section, of iron or non-alloy steel:		
	7304.31	- - Cold-drawn or cold-rolled (cold-reduced):		
		10 - - - High pressure conduits	kg	NIL
		20 - - - Drill rod, casing and tubing with pin and box threads	kg	NIL
		30 - - - Seamless steel tubes used for manufacture of track chains for tractors	kg	NIL
		- - - Other:		
		91 - - - - Of external diameter measuring less than 140 mm and containing by weight less than 0.45% of carbon	kg	NIL
		99 - - - - Other	kg	NIL
	7304.39	- - Other:		
		10 - - - High pressure conduits	kg	NIL
		20 - - - Seamless steel tubes used for manufacture of track chains for tractors	kg	NIL
		- - - Other:		
		91 - - - - Of external diameter measuring less than 140 mm and containing by weight less than 0.45% of carbon	kg	NIL
		99 - - - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.05	7304.41	- Other, of circular cross-section, of stainless steel:		
		-- Cold-drawn or cold-rolled (cold-reduced):		
		--- High pressure conduits	kg	NIL
	7304.49	--- Other	kg	NIL
		-- Other:		
		--- High pressure conduits	kg	NIL
		--- Other	kg	NIL
	7304.51	- Other, of circular cross-section, of other alloy-steel:		
		-- Cold-drawn or cold-rolled (cold-reduced):		
		--- High pressure conduits	kg	NIL
		--- Drill rod, casing and tubing with pin and box threads	kg	NIL
		--- Seamless steel tubes used for manufacture of track chains for tractors	kg	NIL
	7304.59	--- Other	kg	NIL
		-- Other:		
		--- High pressure conduits	kg	NIL
		--- Seamless steel tubes used for manufacture of track chains for tractors	kg	NIL
	7304.90	--- Other	kg	NIL
		- Other:		
		-- High pressure conduits	kg	NIL
		-- Seamless steel tubes used for manufacture of track chains for tractors	kg	NIL
		91 -- Other:	kg	NIL
	7305.11	--- Of external diameter measuring less than 140 mm and containing by weight less than 0.45% of carbon	kg	NIL
		99 -- Other	kg	NIL
	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.			
	- Line pipe of a kind used for oil or gas pipelines:			
	7305.11	00 -- Longitudinally submerged arc welded	kg	NIL
	7305.12	00 -- Other, longitudinally welded	kg	NIL
	7305.19	00 -- Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.06	7305.20 00	- Casing of a kind used in drilling for oil or gas  - Other, welded:	kg	NIL
	7305.31	- - Longitudinally welded:		
		- - - Stainless steel pipes and tubes:		
	11	- - - - High pressure conduits	kg	NIL
	19	- - - - Other	kg	NIL
		- - - Other:		
	91	- - - - High pressure conduits	kg	NIL
	99	- - - - Other	kg	NIL
	7305.39	- - Other:		
	10	- - - High pressure conduits	kg	NIL
	90	- - - Other	kg	NIL
	7305.90	- Other:		
	10	- - High pressure conduits	kg	NIL
	90	- - Other	kg	NIL
		<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>		
	7306.10 00	- Line pipe of a kind used for oil or gas pipelines	kg	NIL
	7306.20 00	- Casing and tubing of a kind used in drilling for oil or gas	kg	NIL
	7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:		
		- - With internal diameter less than 12.5 mm:		
	11	- - - High pressure conduits	kg	NIL
	12	- - - Boiler tubes	kg	NIL
	13	- - - Single or double-walled, copper-plated or fluororesin-coated (FRC) or zinc-chromated (ZMC3) steel tubes of an external diameter not exceeding 15 mm	kg	NIL
	14	- - - Sheath pipe (heater pipe) for heating elements of electric flat iron and rice cooker, of an external diameter not exceeding 12 mm	kg	NIL
	15	- - - Other, containing by weight less than 0.45% of carbon	kg	NIL
	19	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - With internal diameter of 12.5 mm or more:		
	21	- - - High pressure conduits	kg	NIL
	22	- - - Boiler tubes	kg	NIL
	23	- - - Single or double-walled, copper-plated or fluororesin-coated (FRC) or zinc-chromated (ZMC3) steel tubes of an external diameter not exceeding 15 mm	kg	NIL
	24	- - - Other, of external diameter less than 140 mm and containing by weight less than 0.45% of carbon	kg	NIL
	25	- - - Other, of external diameter 140 mm or more and containing by weight less than 0.45% of carbon	kg	NIL
	26	- - - Other, of external diameter less than 140 mm and containing by weight 0.45% or more of carbon	kg	NIL
	27	- - - Other, of external diameter 140 mm or more and containing by weight 0.45% or more of carbon	kg	NIL
	7306.40	- Other, welded, of circular cross-section, of stainless steel:		
	10	- - Welded boiler tubes with internal diameter not exceeding 12.5 mm	kg	NIL
	20	- - Welded boiler tubes with internal diameter exceeding 12.5 mm	kg	NIL
	30	- - Stainless steel pipes and tubes, with external diameter exceeding 105 mm	kg	NIL
	40	- - High pressure conduits	kg	NIL
	50	- - Pipes and tubes containing by weight at least 30% of nickel, of external diameter not exceeding 10 mm	kg	NIL
	80	- - Other, with internal diameter not exceeding 12.5 mm	kg	NIL
	90	- - Other, with internal diameter exceeding 12.5 mm	kg	NIL
	7306.50	- Other, welded, of circular cross-section, of other alloy steel:		
	10	- - Welded boiler tubes with internal diameter not exceeding 12.5 mm	kg	NIL
	20	- - Welded boiler tubes with internal diameter exceeding 12.5 mm	kg	NIL
	30	- - High pressure conduits	kg	NIL
	40	- - Other, with internal diameter not exceeding 12.5 mm	kg	NIL
	50	- - Other, with internal diameter exceeding 12.5 mm	kg	NIL
	7306.60	- Other, welded, of non-circular cross-section:		
		- - With internal diameter of less than 12.5 mm:		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty	
73.07	7306.90	11 - - - High pressure conduits	kg	NIL	
		19 - - - Other	kg	NIL	
		- - Other:			
		91 - - - High pressure conduits	kg	NIL	
		99 - - - Other	kg	NIL	
		- Other:			
		- - With internal diameter of less than 12.5 mm:			
		11 - - - Bundy-weld pipes and tubes	kg	NIL	
		12 - - - High pressure conduits	kg	NIL	
		19 - - - Other	kg	NIL	
		- - Other:			
		91 - - - Bundy-weld pipes and tubes	kg	NIL	
		92 - - - High pressure conduits	kg	NIL	
		93 - - - Other, of external diameter measuring less than 140 mm and containing by weight less than 0.45% of carbon	kg	NIL	
		94 - - - Other, of external diameter measuring 140 mm or more and containing by weight less than 0.45% of carbon	kg	NIL	
		99 - - - Other	kg	NIL	
		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
		- Cast fittings:			
		7307.11	00 - - Of non-malleable cast iron	kg	NIL
		7307.19	00 - - Other	kg	NIL
	- Other, of stainless steel:				
	7307.21	- - Flanges:			
	10 - - - With an internal diameter of less than 150 mm	kg	NIL		
	90 - - - Other	kg	NIL		
	7307.22	- - Threaded elbows, bends and sleeves:			
	10 - - - With an internal diameter of less than 150 mm	kg	NIL		
	90 - - - Other	kg	NIL		
	7307.23	- - Butt welding fittings:			
	10 - - - With an internal diameter of less than 150 mm	kg	NIL		
	90 - - - Other	kg	NIL		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.08	7307.29	-- <i>Other:</i>		
	10	--- With an internal diameter of less than 150 mm	kg	NIL
	90	--- <i>Other</i>	kg	NIL
		- <i>Other:</i>		
	7307.91	-- <i>Flanges:</i>		
	10	--- With an internal diameter of less than 150 mm	kg	NIL
	90	--- <i>Other</i>	kg	NIL
	7307.92	-- <i>Threaded elbows, bends and sleeves:</i>		
	10	--- With an internal diameter of less than 150 mm	kg	NIL
	90	--- <i>Other</i>	kg	NIL
	7307.93	-- <i>Butt welding fittings:</i>		
	10	--- With an internal diameter of less than 150 mm	kg	NIL
	90	--- <i>Other</i>	kg	NIL
	7307.99	-- <i>Other:</i>		
	10	--- With an internal diameter of less than 150 mm	kg	NIL
	90	--- <i>Other</i>	kg	NIL
		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron and steel.		
	7308.10	- <i>Bridges and bridge-sections:</i>		
	10	-- Prefabricated modular type joined by shear connectors	kg	NIL
	90	-- <i>Other</i>	kg	NIL
	7308.20	- <i>Towers and lattice masts:</i>		
		-- <i>Towers:</i>		
	11	--- Prefabricated modular type joined by shear connectors	kg	NIL
	19	--- <i>Other</i>	kg	NIL
		-- <i>Lattice masts:</i>		
	21	--- Prefabricated modular type joined by shear connectors	kg	NIL
	29	--- <i>Other</i>	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7308.30 00	- Doors, windows and their frames and thresholds for doors	kg	NIL
	7308.40	- <i>Equipment for scaffolding, shuttering, propping or pit-propping:</i>		
	10	- - Prefabricated modular type joined by shear connectors	kg	NIL
	90	- - Other	kg	NIL
	7308.90	- <i>Other:</i>		
	10	- - Frameworks for workshop and store-house	kg	NIL
	20	- - Other, prefabricated modular type joined by shear connectors	kg	NIL
	30	- - Corrugated, curved or bent galvanized plate for assembly into underground conduits and culverts	kg	NIL
	40	- - Parts of tubes or tunnels, made of formed and bended corrugated sheet of iron or steel	kg	NIL
	90	- - Other	kg	NIL
73.09	7309.00 00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	NIL
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
	7310.10	- <i>Of a capacity of 50 l or more:</i>		
	10	- - For transporting or coagulating latex	kg	NIL
	20	- - Other, of iron or steel casting in the rough state	kg	NIL
	30	- - Other, of iron or steel forging or stamping in the rough state	kg	NIL
	90	- - Other	kg	NIL
		- <i>Of a capacity of less than 50 l</i>		
	7310.21	- - <i>Cans which are to be closed by soldering or crimping:</i>		
		- - - <i>Of a capacity of less than 1 l</i>		
	11	- - - - Of iron or steel casting in the rough state	kg	NIL
	12	- - - - Of iron or steel forging or stamping in the rough state	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.11	7310.29	19 - - - - Other	kg	NIL
		- - - Other:		
		91 - - - - Of iron or steel casting in the rough state	kg	NIL
		92 - - - - Of iron or steel forging or stamping in the rough state	kg	NIL
		99 - - - - Other	kg	NIL
		- - Other:		
		- - - Of a capacity of less than 1 c		
		11 - - - - Of iron or steel casting in the rough state	kg	NIL
		12 - - - - Of iron or steel forging or stamping in the rough state	kg	NIL
		19 - - - - Other	kg	NIL
		- - - Other:		
		91 - - - - Of iron or steel casting in the rough state	kg	NIL
		92 - - - - Of iron or steel forging or stamping in the rough state	kg	NIL
		99 - - - - Other	kg	NIL
	7311.00	<b>Containers for compressed or liquefied gas, of iron or steel.</b>		
		- Seamless steel cylinders, except for LPG:		
		11 - - Of a capacity of less than 30 l	kg	NIL
		12 - - Of a capacity of 30 l or more but less than 110 litres	kg	NIL
		19 - - Other	kg	NIL
		- Other:		
		91 - - Of a capacity of less than 30 l	kg	NIL
		92 - - Of a capacity of 30 l or more but less than 110 litres	kg	NIL
		99 - - Other	kg	NIL
73.12	7312.10	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>		
		- Stranded wire, ropes and cables:		
		10 - - Locked coil, flattened strands and non-rotating wire ropes	kg	NIL
		20 - - Plated or coated with brass and of a nominal diameter not exceeding 3 mm	kg	NIL
		30 - - Stranded wire of diameter of more than 64 mm	kg	NIL
		40 - - Stranded wire of diameter of less than 3 mm	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	90	- - Other	kg	NIL
	7312.90 00	- Other	kg	NIL
73.13	7313.00 00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	kg	NIL
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		
		- Woven cloth:		
	7314.12 00	- - Endless bands for machinery, of stainless steel	kg	NIL
	7314.13 00	- - Other endless bands for machinery	kg	NIL
	7314.14 00	- - Other woven cloth, of stainless steel	kg	NIL
	7314.19 00	- - Other	kg	NIL
	7314.20 00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	kg	NIL
		- Other grill, netting and fencing, welded at the intersection:		
	7314.31 00	- - Plated or coated with zinc	kg	NIL
	7314.39 00	- - Other	kg	NIL
		- Other cloth, grill, netting and fencing:		
	7314.41 00	- - Plated or coated with zinc	kg	NIL
	7314.42 00	- - Coated with plastics	kg	NIL
	7314.49 00	- - Other	kg	NIL
	7314.50 00	- Expanded metal	kg	NIL
73.15		Chain and parts thereof, of iron or steel.		
		- Articulated link chain and parts thereof:		
	7315.11	- - Roller chain:		
		- - - Of mild steel:		
	11	- - - - Chain for bicycles	kg	NIL
	12	- - - - Chain for motorcycles	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	19	---- Other	kg	NIL
		--- Other:		
	21	---- Chain for bicycles	kg	NIL
	22	---- Chain for motorcycles	kg	NIL
	23	---- Other transmission type of pitch length not less than 6 mm but not more than 32 mm	kg	NIL
	24	---- Industrial or conveyor type of pitch length not less than 75 mm but not more than 152 mm	kg	NIL
	29	---- Other	kg	NIL
	7315.12	-- Other chain:		
	10	--- Of mild steel	kg	NIL
	90	--- Other	kg	NIL
	7315.19	-- Parts:		
	10	--- Of other chain for bicycles	kg	NIL
	20	--- Of other chain for motorcycles	kg	NIL
	90	--- Other	kg	NIL
	7315.20	00 - Skid chain	kg	NIL
		- Other chain:		
	7315.81	00 -- Stud-link	kg	NIL
	7315.82	00 -- Other, welded link	kg	NIL
	7315.89	-- Other:		
		--- Of mild steel:		
	11	---- Chain for bicycles	kg	NIL
	12	---- Chain for motorcycles	kg	NIL
	19	---- Other	kg	NIL
		--- Other:		
	21	---- Chain for bicycles	kg	NIL
	22	---- Chain for motorcycles	kg	NIL
	29	---- Other	kg	NIL
	7315.90	- Other parts:		
	10	-- Chain for motorcycles and bicycles	kg	NIL
	90	-- Other	kg	NIL
73.16	7316.00	00 Anchors, grapnels and parts thereof, of iron or steel.	kg	NIL
73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.18	10	- Wire nails	kg	NIL
	20	- Staples	kg	NIL
	30	- Dog spikes for rail sleepers; carding tacks for textile carding machines; gang nails, connector and anti-splitting	kg	NIL
	40	- Hob nails for footwear, ring nails	kg	NIL
	50	- Hooknails	kg	NIL
	60	- Corrugated nails, drawing pins and tacks	kg	NIL
	90	- Other	kg	NIL
		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.		
		- Threaded articles:		
	7318.11 00	- - Coach screws	kg	NIL
	7318.12	- - Other wood screws:		
	10	- - - Of an external diameter not exceeding 16 mm	kg	NIL
	90	- - - Other	kg	NIL
	7318.13	- - Screw hooks and screw rings:		
	10	- - - Of an external diameter not exceeding 16 mm	kg	NIL
	90	- - - Other	kg	NIL
	7318.14	- - Self-tapping screws:		
	10	- - - Of an external diameter not exceeding 16 mm	kg	NIL
	90	- - - Other	kg	NIL
	7318.15	- - Other screws and bolts, whether or not with their nuts or washers:		
		- - - Of an external diameter not exceeding 16 mm:		
	11	- - - - Screws for metal	kg	NIL
	12	- - - - Bolts for metal, with or without nuts	kg	NIL
	19	- - - - Other	kg	NIL
		- - - Other:		
	91	- - - - Screws for metal	kg	NIL
	92	- - - - Bolts for metal, with or without nuts	kg	NIL
	99	- - - - Other	kg	NIL
	7318.16	- - Nuts:		
	10	- - - Of an external diameter not exceeding 16 mm	kg	NIL
	90	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.19	7318.19	-- Other:		
	10	--- Of an external diameter not exceeding 16 mm	kg	NIL
	90	--- Other	kg	NIL
		- Non-threaded articles:		
	7318.21	-- Spring washers and other lock washers:		
	10	--- Of an external diameter not exceeding 16 mm	kg	NIL
	90	--- Other	kg	NIL
	7318.22	-- Other washers:		
	10	--- Of an external diameter not exceeding 16 mm	kg	NIL
	90	--- Other	kg	NIL
	7318.23	-- Rivets:		
	10	--- Of an external diameter not exceeding 16 mm	kg	NIL
	90	--- Other	kg	NIL
	7318.24	-- Cotters and cotter-pins:		
	10	--- Of an external diameter not exceeding 16 mm	kg	NIL
	90	--- Other	kg	NIL
	7318.29	-- Other:		
	10	--- Of an external diameter not exceeding 16 mm	kg	NIL
	90	--- Other	kg	NIL
		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.		
	7319.10	00 - Sewing, darning or embroidery needles	kg	NIL
	7319.20	00 - Safety pins	kg	NIL
	7319.30	00 - Other pins	kg	NIL
	7319.90	00 - Other	kg	NIL
73.20		Springs and leaves for springs, of iron or steel.		
	7320.10	- Leaf-springs and leaves therefor:		
	10	-- For motor vehicles	kg	20%
	20	-- For earth moving machinery	kg	20%
	30	-- Coupling spring for railway rolling stock	kg	NIL
	90	-- Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.21	7320.20	- <i>Helical springs:</i>		
	10	- - For motor vehicles	kg	20%
	20	- - For earth moving machinery	kg	20%
	90	- - Other	kg	NIL
	7320.90	- <i>Other:</i>		
	10	- - For motor vehicles	kg	20%
	90	- - Other	kg	NIL
		<b>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.</b>		
		- <i>Cooking appliances and plate warmers:</i>		
	7321.11	- - For gas fuel or for both gas and other fuels:		
	10	- - - Kitchen stove, ranges, ovens, cookers	u	NIL
	90	- - - Other	u	NIL
	7321.12	- - For liquid fuel	u	NIL
	7321.13	- - For solid fuel	u	NIL
		- <i>Other appliances:</i>		
73.22	7321.81	- - For gas fuel or for both gas and other fuels	u	NIL
	7321.82	- - For liquid fuel	u	NIL
	7321.83	- - For solid fuel	u	NIL
	7321.90	- Parts	kg	NIL
		<b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</b>		
		- <i>Radiators and parts thereof:</i>		
	7322.11	- - Of cast iron	kg	NIL
	7322.19	- - Other	kg	NIL
	7322.90	- Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.23		<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</b>		
	7323.10 00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like  - Other:	kg	NIL
	7323.91	- - Of cast iron, not enamelled:		
	10	- - - Kitchenware	kg	NIL
	90	- - - Other	kg	NIL
	7323.92 00	- - Of cast iron, enamelled	kg	NIL
	7323.93	- - Of stainless steel:		
	10	- - - Kitchenware	kg	NIL
	90	- - - Other	kg	NIL
	7323.94 00	- - Of iron (other than cast iron) or steel, enamelled	kg	NIL
	7323.99	- - Other:		
	10	- - - Kitchenware	kg	NIL
	90	- - - Other	kg	NIL
73.24		<b>Sanitary ware and parts thereof, of iron or steel.</b>		
	7324.10 00	- Sinks and wash basins, of stainless steel  - Baths:	kg	NIL
	7324.21 00	- - Of cast iron, whether or not enamelled	kg	NIL
	7324.29 00	- - Other	kg	NIL
	7324.90	- Other, including parts:		
	10	- - For flushing water closets or urinals (fixed type)	kg	NIL
	20	- - Bedpans, urinal (portable type) and chamber-pots	kg	NIL
	90	- - Other	kg	NIL
73.25		<b>Other cast articles of iron or steel.</b>		
	7325.10	- Of non-malleable cast iron:		
	10	- - Latex spouts and latex cups	kg	NIL
	20	- - Manhole covers, gratings and frames thereof	kg	NIL
	90	- - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.26		- <i>Other:</i>		
	7325.91 00	- - Grinding balls and similar articles for mills	kg	NIL
	7325.99	- - <i>Other:</i>		
	10	- - - Latex spouts and latex cups	kg	NIL
	20	- - - Manhole covers, gratings and frames thereof	kg	NIL
	90	- - - Other	kg	NIL
		<b>Other articles of iron or steel.</b>		
		- <i>Forged or stamped, but not further worked:</i>		
	7326.11 00	- - Grinding balls and similar articles for mills	kg	NIL
	7326.19 00	- - Other	kg	NIL
	7326.20	- <i>Articles of iron or steel wire :</i>		
	10	- - For manufacturing tyre hoop	kg	NIL
	20	- - Rat traps	kg	NIL
	30	- - For the manufacturing of articles other than baskets, sieves or the like, coated with plastic	kg	NIL
	40	- - Gabions and mattresses of PVC coated steel wires	kg	NIL
	90	- - Other	kg	NIL
	7326.90	- <i>Other:</i>		
	10	- - Ships' rudders	kg	NIL
	20	- - Pistol or revolver shaped keychains with firing caps	kg	NIL
	30	- - Stainless steel shield and clamp assembly with rubber sleeve for hubless cast iron pipes and pipe fittings	kg	NIL
	40	- - Latex spouts and latex cups	kg	NIL
	50	- - Rat traps	kg	NIL
	60	- - Steel balls for ball point pens	kg	NIL
	90	- - Other	kg	NIL



## Chapter 74

## Copper and articles thereof

## NOTE

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elements*, each		0.3

\* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or

for similar uses in the metallurgy of non-ferrous metals. However, copper phosphides (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products, with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading 74.14, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

**(g) Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of a rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(h) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**SUB-HEADING NOTE**

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

**(a) Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

**(b) Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

- (c) Copper-nickel-zinc base alloys (nickel silvers)  
Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).
- (d) Copper-nickel base alloys  
Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
74.01		<b>Copper mattes; cement copper (precipitated copper).</b>		
	7401.10 00	- Copper mattes	kg	NIL
	7401.20 00	- Cement copper (precipitated copper)	kg	NIL
74.02	7402.00	<b>Unrefined copper; copper anodes for electrolytic refining.</b>		
	10	- Blister copper and other unrefined copper	kg	NIL
	90	- Copper anodes for electrolytic refining	kg	NIL
74.03		<b>Refined copper and copper alloys, unwrought.</b>		
		- <i>Refined copper:</i>		
	7403.11 00	- - Cathodes and sections of cathodes	kg	NIL
	7403.12 00	- - Wire-bars	kg	NIL
	7403.13 00	- - Billets	kg	NIL
	7403.19 00	- - Other	kg	NIL
		- <i>Copper alloys:</i>		
	7403.21 00	- - Copper-zinc base alloys (brass)	kg	NIL
	7403.22 00	- - Copper-tin base alloys (bronze)	kg	NIL
	7403.23 00	- - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	NIL
	7403.29 00	- - Other copper alloys (other than master alloys of heading 74.05)	kg	NIL
74.04	7404.00 00	<b>Copper waste and scrap.</b>	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
74.05	7405.00 00	Master alloys of copper.	kg	NIL
74.06		Copper powders and flakes.		
	7406.10 00	- Powders of non-lamellar structure	kg	NIL
	7406.20 00	- Powders of lamellar structure; flakes	kg	NIL
74.07		Copper bars, rods and profiles.		
	7407.10	- Of refined copper:		
	10	- - Bars and rods of circular cross section	kg	NIL
	20	- - Other bars and rods	kg	NIL
	30	- - Profiles	kg	NIL
		- Of copper alloys:		
	7407.21	- - Of copper-zinc base alloys (brass):		
	10	- - - Bars and rods	kg	NIL
	20	- - - Profiles	kg	NIL
	7407.22	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):		
	10	- - - Bars and rods	kg	NIL
	20	- - - Profiles	kg	NIL
	7407.29	- - Other:		
	10	- - - Bars and rods	kg	NIL
	20	- - - Profiles	kg	NIL
74.08		Copper wire.		
		- Of refined copper:		
	7408.11	- - Of which the maximum cross-sectional dimension exceeds 6 mm:		
		- - - Of which the maximum cross-sectional dimension exceeds 6 mm but not exceeding 14 mm	kg	NIL
		- - - Of which the maximum cross-sectional dimension exceeds 14 mm but not exceeds 25 mm	kg	NIL
		- - - Other	kg	NIL
	7408.19	- - Other	kg	NIL
		- Of copper alloys:		
	7408.21	- - Of copper-zinc base alloys (brass)	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
74.09	7408.22	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	NIL
	7408.29	- - Other	kg	NIL
		<b>Copper plates, sheets and strips, of a thickness exceeding 0.15 mm.</b>		
		<i>- Of refined copper:</i>		
	7409.11	- - In coils:		
	10	- - - Strip	kg	NIL
	20	- - - Other	kg	NIL
	7409.19	- - Other:		
	10	- - - Strip	kg	NIL
	90	- - - Other	kg	NIL
		<i>- Of copper-zinc base alloys (brass):</i>		
	7409.21	- - In coils:		
	10	- - - Strip	kg	NIL
	90	- - - Other	kg	NIL
	7409.29	- - Other:		
	10	- - - Strip	kg	NIL
	90	- - - Other	kg	NIL
		<i>- Of copper-tin base alloys (bronze):</i>		
	7409.31	- - In coils:		
	10	- - - Strip	kg	NIL
	90	- - - Other	kg	NIL
	7409.39	- - Other:		
	10	- - - Strip	kg	NIL
	90	- - - Other	kg	NIL
	7409.40	<i>- Of copper-nickel base alloys (cupro-nickel) or copper- nickel-zinc base alloys (nickel silver):</i>		
	10	- - Strip	kg	NIL
	90	- - Other	kg	NIL
	7409.90	<i>- Of other copper alloys:</i>		
	10	- - Strip	kg	NIL
	90	- - Other	kg	NIL
74.10		<b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
74.11	7410.11 00	- <i>Not backed:</i>		
		- - Of refined copper	kg	NIL
	7410.12 00	- - Of copper alloys	kg	NIL
		- <i>Backed:</i>		
	7410.21 10	- - <i>Of refined copper:</i>		
		- - - Reinforced sheets or plates of polytetrafluoroethylene or polyamide, laminated on one side or both sides with copper foil	kg	NIL
		- - - Copper clad laminate for PCBs	kg	NIL
	7410.21 90	- - - Other	kg	NIL
	7410.22 00	- - Of copper alloys	kg	NIL
		<b>Copper tubes and pipes.</b>		
74.12	7411.10 00	- Of refined copper	kg	NIL
		- <i>Of copper alloys:</i>		
	7411.21 00	- - Of copper-zinc base alloys (brass)	kg	NIL
	7411.22 00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	NIL
	7411.29 00	- - Other	kg	NIL
		<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>		
74.13	7412.10 00	- Of refined copper	kg	NIL
	7412.20 00	- Of copper alloys	kg	NIL
	7413.00	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>		
		- <i>Cable:</i>		
		- - Of circular cross section not exceeding 500 mm <sup>2</sup>	kg	NIL
		- - Of circular cross section 500 mm <sup>2</sup> or more to 630 mm <sup>2</sup>	kg	NIL
		- - Of circular cross section 630 mm <sup>2</sup> or more to 1000 mm <sup>2</sup>	kg	NIL
		- - Other	kg	NIL
		- Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
74.14	7414.20	<b>Cloth, (including endless bands), grill and netting, of copper wire; expanded metal, of copper.</b>		
		- <i>Cloth:</i>		
		10 - - For machinery	kg	NIL
	20	- - Suitable for making mosquito nets or window screens	kg	NIL
		90 - - Other	kg	NIL
	7414.90	- <i>Other:</i>		
		10 - - For machinery	kg	NIL
		20 - - Expanded metal	kg	NIL
		90 - - Other	kg	NIL
74.15	7415.10	<b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</b>		
		- <i>Nails and tacks, drawing pins, staples and similar articles:</i>		
		10 - - Nails	kg	NIL
		20 - - Staples	kg	NIL
		90 - - Other	kg	NIL
		- <i>Other articles, not threaded:</i>		
	7415.21	00 - - Washers (including spring washers)	kg	NIL
	7415.29	00 - - Other	kg	NIL
	7415.33	- <i>Other threaded articles:</i>		
		- - <i>Screws; bolts and nuts:</i>		
		10 - - - Screws	kg	NIL
		20 - - - Bolts and nuts	kg	NIL
	7415.39	00 - - Other	kg	NIL
74.16	7416.00	00 <b>Copper springs.</b>	kg	NIL
74.17	7417.00	00 <b>Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.</b>	kg	NIL
74.18		<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
74.19		- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>		
	7418.11 00	- - Pot scourers and scouring or polishing pads, gloves and the like	kg	NIL
	7418.19	- - <i>Other:</i>		
	10	- - - Ash trays	kg	NIL
	20	- - - Articles used during religious rites	kg	NIL
	90	- - - Other	kg	NIL
	7418.20 00	- Sanitary ware and parts thereof	kg	NIL
		<b>Other articles of copper.</b>		
	7419.10 00	- Chain and parts thereof	kg	NIL
		- <i>Other:</i>		
	7419.91	- - <i>Cast, moulded, stamped or forged, but not further worked:</i>		
	10	- - - Fittings for fire hoses	kg	NIL
	20	- - - Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment; other hose fittings	kg	NIL
	30	- - - Electroplating anodes; machine belt fastener; fittings (not including propellers of heading 84.85) for ships or other vessel; capacity measures (other than domestic use)	kg	NIL
	90	- - - Other	kg	NIL
	7419.99	- - <i>Other:</i>		
	10	- - - Electroplating anodes, machine belt fastener; fittings (not including propellers of heading 84.85) for ships or other vessel; capacity measures (other than domestic use); fittings for fire hoses	kg	NIL
	20	- - - Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 l or less; other fitting for hoses	kg	NIL
	90	- - - Other	kg	NIL

**Chapter 75**

**Nickel and articles thereof**

**NOTE**

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

*(a)* Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(b)* Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(c)* Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

*(d)* Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles"

of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

## SUB-HEADING NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%; and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

*(b)* Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%;
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1/c/, for the purposes of sub-heading 7508.10, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
75.01		<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>		
	7501.10 00	- Nickel mattes	kg	NIL
	7501.20 00	- Nickel oxides sinters and other intermediate products of nickel metallurgy	kg	NIL
75.02		<b>Unwrought nickel.</b>		
	7502.10 00	- Nickel, not alloyed	kg	NIL
	7502.20 00	- Nickel alloys	kg	NIL
75.03	7503.00 00	<b>Nickel waste and scrap.</b>	kg	NIL
75.04	7504.00 00	<b>Nickel powders and flakes.</b>	kg	NIL
75.05		<b>Nickel bars, rods, profiles and wire.</b>		
		- Bars, rods and profiles:		
	7505.11 00	- - Of nickel, not alloyed	kg	NIL
	7505.12 00	- - Of nickel alloys	kg	NIL
		- Wire:		
	7505.21 00	- - Of nickel, not alloyed	kg	NIL
	7505.22 00	- - Of nickel alloys	kg	NIL
75.06		<b>Nickel plates, sheets, strip and foil.</b>		
	7506.10 00	- Of nickel, not alloyed	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
75.07	7506.20	00 - Of nickel alloys  Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).  - Tubes and pipes:	kg	NIL
	7507.11	00 - - Of nickel, not alloyed	kg	NIL
	7507.12	00 - - Of nickel alloys	kg	NIL
	7507.20	00 - Tube or pipe fittings	kg	NIL
75.08		Other articles of nickel.		
	7508.10	00 - Cloth, grill and netting, of nickel wire	kg	NIL
	7508.90	- Other:		
		10 - - Electro-plating anodes, wrought or unwrought, including those produced by electrolysis	kg	NIL
		20 - - Screens for printing machines	kg	NIL
		30 - - Bolts and nuts	kg	NIL
		40 - - Other articles suitable for use in building	kg	NIL
		90 - - Other	kg	NIL

## Chapter 76

## Aluminium and articles thereof

## NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:
  - (a) Bars and rods  
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles of regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
  - (b) Profiles  
Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
  - (c) Wire  
Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.
  - (d) Plates, sheets, strip and foil  
Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles"

of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

#### SUB-HEADING NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Aluminium, not alloyed

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements <sup>(1)</sup> , each	0.1 <sup>(2)</sup>

<sup>(1)</sup> Other elements, are for example, Cr, Cu, Mg, Mn, Ni, Zn.

- (2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) Aluminium alloys

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1, for the purposes of sub-heading 7616.91, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
76.01		<b>Unwrought aluminium.</b>		
	7601.10 00	- Aluminium, not alloyed	kg	NIL
	7601.20 00	- Aluminium alloys	kg	NIL
76.02	7602.00 00	<b>Aluminium waste and scrap.</b>	kg	NIL
76.03		<b>Aluminium powders and flakes.</b>		
	7603.10 00	- Powders of non-lamellar structure	kg	NIL
	7603.20	- <i>Powders of lamellar structure; flakes :</i>		
	10	- - Flakes	kg	NIL
	20	- - Powders of lamellar structure	kg	NIL
76.04		<b>Aluminium bars, rods and profiles.</b>		
	7604.10	- <i>Of aluminium, not alloyed:</i>		
	10	- - Bars and rods	kg	NIL
	20	- - Profiles suitable for use as heat sink with cross sectional dimensions not less than 17.5 cm x 7.5 cm and more	kg	NIL
	30	- - Other profiles	kg	NIL
		- <i>Of aluminium alloys:</i>		
	7604.21	- - <i>Hollow profiles:</i>		
	10	- - - Perforated tube (tube sheets) profile for evaporator coils of motor vehicle air conditioning machines	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
76.05	7604.29	90 - - - Other	kg	NIL
		- - Other:		
		10 - - - Extruded bars and rods, not surfaced treated	kg	NIL
		20 - - - Extruded bars and rods, surface treated	kg	NIL
		30 - - - Y-shaped profiles for zip fasteners, in coils	kg	NIL
		40 - - - Aluminium heat sink with surface dimensions not less than 17.5 cm x 7.5 cm	kg	NIL
		90 - - - Other	kg	NIL
	7605.11	Aluminium wire.		
		- Of aluminium, not alloyed:		
		00 - - Of which the maximum cross-sectional dimension exceeds 7 mm	kg	NIL
		- - Other:		
		10 - - - Of a diameter not exceeding 0.0508 mm	kg	NIL
		90 - - - Other	kg	NIL
		- Of aluminium alloys:		
76.06	7605.21	00 - - Of which the maximum cross-sectional dimension exceeds 7 mm	kg	NIL
		- - Other:		
	7605.29	10 - - - Of a diameter not exceeding 0.254 mm	kg	NIL
		90 - - - Other	kg	NIL
	7606.11	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.		
		- Rectangular (including square):		
		- - Of aluminium, not alloyed:		
		10 - - - Other, plain or figured by rolling or pressing but not surface treated	kg	NIL
	7606.12	90 - - - Other	kg	NIL
		- - Of aluminium alloys:		
		10 - - - Can stock [Alloy 3004, 3104 or 5182, of temper H19], of a thickness exceeding 0.25 mm, in coils	kg	NIL
		20 - - - Venetian blind slat, whether or not rolled or cut, not exceeding 1000 mm in width	kg	NIL
		- - - Sheets:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
76.07	7606.91	31 - - - Of aluminium rigid container sheets alloy 5182, 5082, hardness H19 exceeding 1,000 mm in width, whether or not in coils	kg	NIL
		39 - - - Other	kg	NIL
		40 - - - Other, plain or figured by rolling or pressing but not surface treated	kg	NIL
		90 - - - Other	kg	NIL
		- Other:		
		- - Of aluminium, not alloyed:		
		10 - - - Sheet or coil of aluminium rigid container sheet alloy 5182, 5082, hardness H19 temper, not exceeding 1,000 mm in width, or of container sheet alloy 3004, hardness H19 temper, exceeding 1,000 mm in width	kg	NIL
		20 - - - Other, plain or figured by rolling or pressing but not surface treated	kg	NIL
		90 - - - Other	kg	NIL
	7606.92	- - Of aluminium alloys:		
		10 - - - Venetian blind slat, whether or not rolled or cut, not exceeding 1,000 mm in width	kg	NIL
		20 - - - Sheet or coil of aluminium rigid container sheet alloy 5182, 5082, hardness H19 temper, not exceeding 1,000 mm in width, or of container sheet alloy 3004, hardness H19 temper, exceeding 1,000 mm in width	kg	NIL
		30 - - - Other, plain or figured by rolling or pressing but not surface treated	kg	NIL
		90 - - - Other	kg	NIL
		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.		
		- Not backed:		
	7607.11	00 - - Rolled but not further worked	kg	NIL
	7607.19	00 - - Other	kg	NIL
	7607.20	- Backed:		
		10 - - Backed with printed paper and laminated with plastic on both sides for packaging liquid food products	kg	NIL
		20 - - Other printed with patterns	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
76.08		30 - - Aluminium foil of alloy A1075 and A3903, coated on both sides, with aluminium alloy A4245 and A4247, respectively	kg	NIL
		40 - - Imitation gold or silver	kg	NIL
		90 - - Other	kg	NIL
		Aluminium tubes and pipes.		
	7608.10	00 - Of aluminium, not alloyed	kg	NIL
	7608.20	00 - Of aluminium alloys	kg	NIL
76.09	7609.00	00 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	NIL
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.		
	7610.10	00 - Doors, windows and their frames and thresholds for doors	kg	NIL
	7610.90	- Other:		
		10 - - Bridges and bridge section, towers, lattice masts	kg	NIL
		90 - - Other	kg	NIL
76.11	7611.00	00 Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	NIL
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 ℓ, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.		
	7612.10	- Collapsible tubular containers	kg	NIL
	7612.90	- Other:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - <i>Of a capacity not exceeding 1 ℓ:</i>		
		11 - - - Retort pouch for retail packaging of cooked food products	kg	NIL
		12 - - - Seamless containers for fresh milk	kg	NIL
		19 - - - Other	kg	NIL
		- - <i>Other:</i>		
		91 - - - Retort pouch for retail packaging of cooked food products	kg	NIL
		92 - - - Seamless containers for fresh milk	kg	NIL
		99 - - - Other	kg	NIL
76.13	7613.00	00 Aluminium containers for compressed or liquified gas.	kg	NIL
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.		
	7614.10	- <i>With steel core:</i>		
		- - <i>Cables:</i>		
		11 - - - Of circular cross section not exceeding 500 mm <sup>2</sup>	kg	NIL
		12 - - - Of circular cross section exceeding 500 mm <sup>2</sup> but not exceeding 630 mm <sup>2</sup>	kg	NIL
		13 - - - Of circular cross section exceeding 630 mm <sup>2</sup> but not exceeding 1000 mm <sup>2</sup>	kg	NIL
		19 - - - Other	kg	NIL
		90 - - Other	kg	NIL
	7614.90	- <i>Other:</i>		
		- - <i>Cables:</i>		
		11 - - - Of circular cross section not exceeding 500 mm <sup>2</sup>	kg	NIL
		12 - - - Of circular cross section exceeding 500 mm <sup>2</sup> but not exceeding 630 mm <sup>2</sup>	kg	NIL
		13 - - - Of circular cross section exceeding 630 mm <sup>2</sup> but not exceeding 1000 mm <sup>2</sup>	kg	NIL
		19 - - - Other	kg	NIL
		90 - - Other	kg	NIL
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
76.16		- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>		
	7615.11 00	- - Pot scourers and scouring or polishing pads, gloves and the like	kg	NIL
	7615.19 00	- - Other	kg	NIL
	7615.20	- <i>Sanitary ware and parts thereof:</i>		
	10	- - Bedpans, urinals (portable type) and chamber-pot	kg	NIL
	90	- - Other	kg	NIL
		<b>Other articles of aluminium.</b>		
	7616.10	- <i>Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:</i>		
	10	- - Nails	kg	NIL
	20	- - Staples and hooks	kg	NIL
	30	- - Bolts and nuts	kg	NIL
	90	- - Other	kg	NIL
		- <i>Other:</i>		
	7616.91 00	- - Cloth, grill, netting and fencing, of aluminium wire	kg	NIL
	7616.99	- - <i>Other:</i>		
	10	- - - Expanded metal	kg	NIL
	20	- - - Ferrules for use in the manufacture of pencils	kg	NIL
	30	- - - Aluminium slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	kg	NIL
	40	- - - Bobbins, spools, reels and similar supports for textile yarn	kg	NIL
	50	- - - Venetian blind	kg	NIL
	60	- - - Latex spouts and latex cups	kg	NIL
	90	- - - Other	kg	NIL

**Chapter 77**

(Not used at present in the Harmonized System)

**Chapter 78**

**Lead and articles thereof**

**NOTE**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

*(a)* Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(b)* Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(c)* Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

**(d) Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(e) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**SUB-HEADING NOTE**

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
78.01		Unwrought lead.		
	7801.10 00	- Refined lead	kg	NIL
		- Other:		
	7801.91 00	- - Containing by weight antimony as the principal other element	kg	NIL
	7801.99 00	- - Other	kg	NIL
78.02	7802.00 00	Lead waste and scrap.	kg	NIL
78.03	7803.00 00	Lead bars, rods, profiles and wire.	kg	NIL
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.		
		- Plates, sheets, strip and foil:		
	7804.11 00	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	kg	NIL
		- - Other:		
	7804.19 10	- - - Embossed, cut to shape, perforated, coated, printed, backed with paper or other reinforcing material, polished, or otherwise machined or surface treated	kg	NIL
		- - - Other	kg	NIL
	7804.20 00	- Powders and flakes	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
78.05	7805.00 00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	NIL
78.06	7806.00	Other articles of lead.		
	10	- Lead wool; washers; electro-plating anodes	kg	NIL
	90	- Other	kg	NIL

**Chapter 79**

**Zinc and articles thereof**

**NOTE**

1. In this Chapter, the following expressions have the meanings hereby assigned to them:
  - (a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
  - (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
  - (c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

**(d) Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(e) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**SUB-HEADING NOTE**

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

**(a) Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

**(b) Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

## (c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
79.01		Unwrought zinc. <i>- Zinc, not alloyed:</i>		
	7901.11 00	- - Containing by weight 99.99% or more of zinc	kg	NIL
	7901.12 00	- - Containing by weight less than 99.99% of zinc	kg	NIL
	7901.20 00	- Zinc alloys	kg	NIL
79.02	7902.00 00	Zinc waste and scrap.	kg	NIL
79.03		Zinc dust, powders and flakes.		
	7903.10 00	- Zinc dust	kg	NIL
	7903.90 00	- Other	kg	NIL
79.04	7904.00	Zinc bars, rods, profiles and wire.		
	10	- Wire; bars and rods, not surface treated	kg	NIL
	90	- Other	kg	NIL
79.05	7905.00	Zinc plates, sheets, strip and foil.		
	10	- Not surface treated	kg	NIL
	20	- Surface treated	kg	NIL
79.06	7906.00 00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	NIL
79.07	7907.00	Other articles of zinc.		
	10	- Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; tubular containers for packing pharmaceutical products and the like; zinc callots for battery cell	kg	NIL
	20	- Domestic articles and parts thereof	kg	NIL
	30	- Gutters, roof capping, skylight frames and other fabricated building components	kg	NIL
	90	- Other	kg	NIL

**Chapter 80****Tin and articles thereof****NOTE**

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

*(a)* Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(b)* Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

*(c)* Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

*(d)* Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 80.04 and 80.05 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

*(e)* Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

## SUB-HEADING NOTE

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

*(a)* Tin, not alloyed

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

**(b) Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
80.01		Unwrought tin.		
	8001.10 00	- Tin, not alloyed	kg	NIL
	8001.20 00	- Tin alloys	kg	NIL
80.02	8002.00 00	Tin waste and scrap.	kg	NIL
80.03	8003.00	Tin bars, rods, profiles and wire.		
	10	- Soldering bars	kg	NIL
	20	- Wire	kg	NIL
	90	- Other	kg	NIL
80.04	8004.00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.		
	10	- Not surface treated	kg	NIL
	20	- Surface treated	kg	NIL
80.05	8005.00 00	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	kg	NIL
80.06	8006.00 00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	NIL
80.07	8007.00	Other articles of tin.		
	10	- Collapsible tubes for dentifrices, colours, and the like	kg	NIL
	90	- Other	kg	NIL

## Chapter 81

## Other base metals; cermets; articles thereof

## SUB-HEADING NOTE

1. Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, mutatis mutandis, to this Chapter.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
81.01		<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>		
	8101.10 00	- Powders  - Other:	kg	NIL
	8101.94 00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	kg	NIL
	8101.95 00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	NIL
	8101.96 00	- - Wire	kg	NIL
	8101.97 00	- - Waste and scrap	kg	NIL
	8101.99 00	- - Other	kg	NIL
81.02		<b>Molybdenum and articles thereof, including waste and scrap.</b>		
	8102.10 00	- Powders  - Other:	kg	NIL
	8102.94 00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	NIL
	8102.95 00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	NIL
	8102.96 00	- - Wire	kg	NIL
	8102.97 00	- - Waste and scrap	kg	NIL
	8102.99 00	- - Other	kg	NIL
81.03		<b>Tantalum and articles thereof, including waste and scrap.</b>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
81.04	8103.20 00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	NIL
	8103.30 00	- Waste and scrap	kg	NIL
	8103.90 00	- Other	kg	NIL
		<b>Magnesium and articles thereof, including waste and scrap.</b>		
		- <i>Unwrought magnesium:</i>		
	8104.11 00	- - Containing at least 99.8% by weight of magnesium	kg	NIL
	8104.19 00	- - Other	kg	NIL
	8104.20 00	- Waste and scrap	kg	NIL
	8104.30 00	- Rasplings, turnings and granules, graded according to size; powders	kg	NIL
	8104.90 00	- Other	kg	NIL
81.05		<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>		
	8105.20	- <i>Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:</i>		
	10	- - Unwrought	kg	NIL
	90	- - Other	kg	NIL
	8105.30 00	- Waste and scrap	kg	NIL
	8105.90	- <i>Other:</i>		
	10	- - Charomium - Cobalt for dental use	kg	NIL
	90	- - Other	kg	NIL
81.06	8106.00	<b>Bismuth and articles thereof, including waste and scrap.</b>		
	10	- Unwrought bismuth; waste and scraps; powders	kg	NIL
	90	- Other	kg	NIL
81.07		<b>Cadmium and articles thereof, including waste and scrap.</b>		
	8107.20	- <i>Unwrought cadmium; powders:</i>		
	10	- - Unwrought	kg	NIL
	90	- - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
81.08	8107.30 00	- Waste and scrap	kg	NIL
	8107.90 00	- Other	kg	NIL
		<b>Titanium and articles thereof, including waste and scrap.</b>		
	8108.20 00	- Unwrought titanium; powders	kg	NIL
	8108.30 00	- Waste and scrap	kg	NIL
	8108.90 00	- Other	kg	NIL
81.09		<b>Zirconium and articles thereof, including waste and scrap.</b>		
	8109.20 00	- Unwrought zirconium; powders	kg	NIL
	8109.30 00	- Waste and scrap	kg	NIL
	8109.90 00	- Other	kg	NIL
		<b>Antimony and articles thereof, including waste and scrap.</b>		
	8110.10 00	- Unwrought antimony; powders	kg	NIL
81.10	8110.20 00	- Waste and scrap	kg	NIL
	8110.90 00	- Other	kg	NIL
		<b>Manganese and articles thereof, including waste and scrap.</b>		
	8111.00 10	- Unwrought	kg	NIL
	8111.00 90	- Other	kg	NIL
		<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>		
81.12		- <i>Beryllium:</i>		
	8112.12 00	- - Unwrought; powders	kg	NIL
	8112.13 00	- - Waste and scrap	kg	NIL
	8112.19 00	- - Other	kg	NIL
		- <i>Chromium:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
81.13	8112.21	- - Unwrought; powders:		
	10	- - - Unwrought	kg	NIL
	20	- - - Chromium-cobalt for dental use	kg	NIL
	90	- - - Other	kg	NIL
	8112.22	- - Waste and scrap:		
	10	- - - Chromium-cobalt for dental use	kg	NIL
	90	- - - Other	kg	NIL
	8112.29	- - Other:		
	10	- - - Chromium-cobalt for dental use	kg	NIL
	90	- - - Other	kg	NIL
	8112.30	- Germanium	kg	NIL
	8112.40	- Vanadium	kg	NIL
		- Thallium:		
	8112.51	- - Unwrought; powders	kg	NIL
	8112.52	- - Waste and scrap	kg	NIL
	8112.59	- - Other	kg	NIL
		- Other:		
	8112.92	- - Unwrought; waste and scrap; powders	kg	NIL
	8112.99	- - Other	kg	NIL
81.13	8113.00	Cermets and articles thereof, including waste and scrap.	kg	NIL

## Chapter 82

## Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

## NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
  - (a) Base metal;
  - (b) Metal carbides or cermets;
  - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.		
	8201.10 00	- Spades and shovels	kg	NIL
	8201.20 00	- Forks	kg	NIL
	8201.30	- <i>Mattocks, picks, hoes and rakes:</i>		
	10	- - Hoes (mamooties) and rakes	kg	NIL
	90	- - Other	kg	NIL
	8201.40	- <i>Axes, bill hooks and similar hewing tools:</i>		
	10	- - Machetes (matchets)	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
82.02	20	- - Axes	kg	NIL
	90	- - Other	kg	NIL
	8201.50	00 - Secateurs and similar one-handed pruners and shears (including poultry shears)	kg	NIL
	8201.60	00 - Hedge shears, two-handed pruning shears and similar two-handed shears	kg	NIL
	8201.90	00 - Other hand tools of a kind used in agriculture, horticulture or forestry	kg	NIL
		<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>		
	8202.10	00 - Hand saws	kg	NIL
	8202.20	00 - Band saw blades	kg	NIL
		- Circular saw blades (including slitting or slotting saw blades):		
	8202.31	00 - - With working part of steel	kg	NIL
	8202.39	00 - - Other, including parts	kg	NIL
	8202.40	00 - Chain saw blades	kg	NIL
		- Other saw blades:		
	8202.91	00 - - Straight saw blades, for working metal	kg	NIL
	8202.99	00 - - Other	kg	NIL
82.03		<b>Files, rasps, pliers (including cutting pliers), pinchers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>		
	8203.10	00 - Files, rasps and similar tools	kg	NIL
	8203.20	00 - Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	NIL
	8203.30	00 - Metal cutting shears and similar tools	kg	NIL
	8203.40	00 - Pipe-cutters, bolt croppers, perforating punches, and similar tools	kg	NIL
82.04		<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
82.05		<i>- Hand-operated spanners and wrenches:</i>		
	8204.11 00	- - Non-adjustable	kg	NIL
	8204.12 00	- - Adjustable	kg	NIL
	8204.20 00	- Interchangeable spanner sockets, with or without handles	kg	NIL
		<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.</b>		
	8205.10 00	- Drilling, threading or tapping tools	kg	NIL
	8205.20 00	- Hammers and sledge hammers	kg	NIL
	8205.30 00	- Planes, chisels, gouges and similar cutting tools for working wood	kg	NIL
	8205.40 00	- Screwdrivers	kg	NIL
		<i>- Other hand tools (including glaziers' diamonds):</i>		
	8205.51	- - Household tools:		
	10	- - - Flat irons	kg	NIL
	90	- - - Other	kg	NIL
	8205.59	- - Other:		
	10	- - - Aluminium lasts for the boot and shoe industries	kg	NIL
	90	- - - Other	kg	NIL
	8205.60 00	- Blow lamps	kg	NIL
	8205.70 00	- Vices, clamps and the like	kg	NIL
	8205.80 00	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	kg	NIL
	8205.90 00	- Sets of articles of two or more of the foregoing sub-headings	kg	NIL
82.06	8206.00 00	<b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.  - Rock drilling or earth boring tools:		
	8207.13 00	- - With working part of cermets	kg	NIL
	8207.19 00	- - Other, including parts	kg	NIL
	8207.20 00	- Dies for drawing or extruding metal	kg	NIL
	8207.30 00	- Tools for pressing, stamping or punching	kg	NIL
	8207.40 00	- Tools for tapping or threading	kg	NIL
	8207.50 00	- Tools for drilling, other than for rock drilling	kg	NIL
	8207.60 00	- Tools for boring or broaching	kg	NIL
	8207.70 00	- Tools for milling	kg	NIL
	8207.80 00	- Tools for turning	kg	NIL
	8207.90 00	- Other interchangeable tools	kg	NIL
82.08		Knives and cutting blades, for machines or for mechanical appliances.		
	8208.10 00	- For metal working	kg	NIL
	8208.20 00	- For wood working	kg	NIL
	8208.30 00	- For kitchen appliances or for machines used by the food industry	kg	NIL
	8208.40 00	- For agricultural, horticultural or forestry machines	kg	NIL
	8208.90 00	- Other	kg	NIL
82.09	8209.00 00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	kg	NIL
82.10	8210.00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
82.11		<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>		
	8211.10 00	- Sets of assorted articles  - Other:	u	NIL
	8211.91 00	- - Table knives having fixed blades	u	NIL
	8211.92	- - Other knives having fixed blades:		
	10	- - - Flick knives or spring knives	u	NIL
	20	- - - Hunting knives, diving knives and scouts' knives; penknives with blades of 15 cm or more in length	u	NIL
	30	- - - For agricultural, horticultural or forestry, with handle of other than base metal	u	NIL
	40	- - - Other, with handle of base metal	u	NIL
	90	- - - Other	u	NIL
	8211.93	- - Knives having other than fixed blades:		
	10	- - - With handle of base metal	u	NIL
	90	- - - Other	u	NIL
	8211.94	- - Blades	kg	NIL
	8211.95	- - Handles of base metal	kg	NIL
82.12		<b>Razors and razor blades (including razor blade blanks in strips).</b>		
	8212.10 00	- Razors	u	NIL
	8212.20	- Safety razor blades, including razor blade blanks in strips:		
	10	- - Double-edged razor blades	u	NIL
	90	- - Other	u	NIL
	8212.90	- Other parts	kg	NIL
82.13	8213.00	00 Scissors, tailors' shears and similar shears, and blades therefor.	kg	NIL
82.14		<b>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).</b>		
	8214.10	00 - Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
82.15	8214.20 00	- Manicure or pedicure sets and instruments (including nail files)	kg	NIL
	8214.90 00	- Other	kg	NIL
		<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>		
	8215.10 00	- Sets of assorted articles containing at least one articles plated with precious metal	kg	NIL
	8215.20 00	- Other sets of assorted articles	kg	NIL
		- <i>Other:</i>		
	8215.91 00	- - Plated with precious metal	kg	NIL
	8215.99 00	- - Other	kg	NIL

## Chapter 83

## Miscellaneous articles of base metal

## NOTES

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm, provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.		
	8301.10 00	- Padlocks	kg	NIL
	8301.20 00	- Locks of a kind used for motor vehicles	kg	NIL
	8301.30	- Locks of a kind used for furniture:		
	10	- - Mortice locks	kg	NIL
	90	- - Other	kg	NIL
	8301.40	- Other locks:		
	10	- - Handcuffs	kg	NIL
	90	- - Other	kg	NIL
	8301.50 00	- Clasps and frames with clasps, incorporating locks	kg	NIL
	8301.60 00	- Parts	kg	NIL
	8301.70 00	- Keys presented separately	kg	NIL
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8302.10 00	- Hinges	kg	NIL
	8302.20 00	- Castors	kg	NIL
	8302.30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	NIL
		- <i>Other mountings, fittings and similar articles:</i>		
	8302.41	- - <i>Suitable for buildings:</i>		
	10	- - - Hasps	kg	NIL
	20	- - - Bolts, hooks, eyes and staples	kg	NIL
	90	- - - Other	kg	NIL
	8302.42 00	- - Other, suitable for furniture	kg	NIL
	8302.49 00	- - Other	kg	NIL
	8302.50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	NIL
	8302.60 00	- Automatic door closers	kg	NIL
83.03	8303.00 00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	kg	NIL
83.04	8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.		
	10	- Filing cabinets and card-index cabinets	kg	NIL
	90	- Other	kg	NIL
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.		
	8305.10 00	- Fittings for loose-leaf binders or files	kg	NIL
	8305.20 00	- Staples in strips	kg	NIL
	8305.90 00	- Other, including parts	kg	NIL
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
83.07	8306.10 00	- Bells, gongs and the like <i>- Statuettes and other ornaments:</i>	kg	NIL
	8306.21 00	- - Plated with precious metal	kg	NIL
	8306.29 00	- - Other	kg	NIL
	8306.30 00	- Photograph, picture or similar frames; mirrors	kg	NIL
		<b>Flexible tubing of base metal, with or without fittings.</b>		
	8307.10 00	- Of iron or steel	kg	NIL
	8307.90 00	- Of other base metal	kg	NIL
83.08		<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>		
83.09	8308.10 00	- Hooks, eyes and eyelets	kg	NIL
	8308.20 00	- Tubular or bifurcated rivets	kg	NIL
	8308.90	<i>- Other, including parts:</i>		
	10	- - Beads	kg	NIL
	20	- - Spangles	kg	NIL
	90	- - Other	kg	NIL
		<b>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.</b>		
83.10	8309.10 00	- Crown corks	kg	NIL
	8309.90	<i>- Other:</i>		
	10	- - Capsules for bottles	kg	NIL
	20	- - Top end of aluminium cans	kg	NIL
	30	- - Other caps for cans	kg	NIL
	40	- - Bungs for metal drums; bung covers; seals; case corner protectors	kg	NIL
	50	- - Other, of aluminium	kg	NIL
83.10	8310.00	<i>- - Other</i>	kg	NIL
		<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
83.11	10	- Traffic signs	kg	NIL
	90	- Other	kg	NIL
		<b>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.</b>		
	8311.10	- Coated electrodes of base metal, for electric arc-welding:		
		- - Of non-alloy steel:		
	11	- - - In rolls	kg	NIL
	19	- - - Other	kg	NIL
		- - Other:		
	91	- - - In rolls	kg	NIL
	99	- - - Other	kg	NIL
	8311.20	- Cored wire of base metal, for electric arc-welding:		
	10	- - In rolls	kg	NIL
	90	- - Other	kg	NIL
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:		
	10	- - In rolls	kg	NIL
	90	- - Other	kg	NIL
	8311.90	- Other, including parts:		
	10	- - In rolls	kg	NIL
	90	- - Other	kg	NIL

SECTION XVI

**MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;  
PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS,  
TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS,  
AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

**NOTES**

1. This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.04) or of furskin (heading 43.03) of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines, (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 Section XV, of base metal (Section XV), or similar goods of plastic (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches and other articles of Chapter 91;
- (o) Interchangeable tools of Heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working parts (for example, in Chapter 40, 42, 43, 45 or 59, or heading 68.04 or 69.09);

- (p) Articles of Chapter 95; or
  - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
- 2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
  - (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
  - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
  - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate, or, failing that, in heading 84.85 or 85.48.
- 3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5. For the purpose of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

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) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
  - (f) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 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 and not the latter.

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 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:

Ink-jet printing machines (heading 84.43 or 84.71).



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:
  - (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by a logical decision during the processing run;
  - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
  - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of the complete system if it meets all the following conditions:
  - (a) It is of a kind solely or principally used in an automatic data processing system;
  - (b) It is connectable to the central processing unit either directly or through one or more other units;

- (c) It is able to accept or deliver data in a form (code or signals), which can be used by the system.
  - (C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
  - (D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs and above, are in all cases to be classified as units of heading 84.71.
  - (E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine 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 170mm x 100mm x 45mm.

#### SUB-HEADING NOTES

1. For the purposes of sub-heading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 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. Sub-heading 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 No.	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	- Nuclear reactors	kg	NIL
	8401.20	- Machinery and apparatus for isotopic separation, and parts thereof:		
	10	- - Machinery and apparatus	kg	NIL
	90	- - Parts	kg	NIL
	8401.30 00	- Fuel elements (cartridges), non-irradiated	kg	NIL
	8401.40 00	- Parts of nuclear reactors	kg	NIL
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.		
		- Steam or other vapour generating boilers:		
	8402.11	- - Watertube boilers with a steam production exceeding 45 t per hour:		
	10	- - - Electric	kg	20%
	90	- - - Other	kg	NIL
	8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour:		
		- - - Electric:		
	11	- - - - Boilers with a steam production exceeding 15 tons per hour	kg	20%
	19	- - - - Other	kg	20%
		- - - Other:		
	91	- - - - Boilers with a steam production exceeding 15 tons per hour	kg	NIL
	99	- - - - Other	kg	NIL
	8402.19	- - Other vapour generating boilers, including hybrid boilers:		
		- - - Electric:		
	11	- - - - Boilers with a steam production exceeding 15 tons per hour	kg	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.03	19	- - - Other	kg	NIL
		- - - <i>Other:</i>		
	91	- - - Boilers with a steam production exceeding 15 tons per hour	kg	NIL
	99	- - - Other	kg	NIL
	8402.20	- <i>Super-heated water boilers:</i>		
	10	- - Electric	kg	20%
	90	- - Other	kg	NIL
	8402.90	- <i>Parts:</i>		
	10	- - Of steam or other vapour generating boilers	kg	NIL
	90	- - Other	kg	NIL
		Central heating boilers other than those of heading 84.02.		
	8403.10	00 - Boilers	u	NIL
	8403.90	00 - Parts	kg	NIL
		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.		
84.04	8404.10	- <i>Auxiliary plant for use with boilers of heading 84.02 or 84.03:</i>		
		- - <i>For use with boilers of heading 84.02:</i>		
	11	- - - Soot removers	kg	NIL
	12	- - - Super-heaters and economisers with a steam or other vapour production	kg	NIL
	19	- - - Other	kg	NIL
	90	- - For use with boilers of heading 84.03	kg	NIL
	8404.20	00 - Condensers for steam or other vapour power units	kg	NIL
	8404.90	- <i>Parts:</i>		
	10	- - Of auxiliary machinery for use with boilers of heading 84.02 with a steam or other vapour production	kg	NIL
	90	- - Other	kg	NIL
84.05		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.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.06	8405.10	- <i>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:</i>		
	10	- - Acetylene gas generators and similar water process gas generators	kg	NIL
	90	- - Other	kg	NIL
	8405.90	00 - Parts	kg	NIL
		<b>Steam turbines and other vapour turbines.</b>		
	8406.10	00 - Turbines for marine propulsion	u	NIL
		- <i>Other turbines:</i>		
	8406.81	- - <i>Of an output exceeding 40 MW:</i>		
	10	- - - Steam turbines	u	NIL
	90	- - - Other	u	NIL
	8406.82	- - <i>Of an output not exceeding 40 MW:</i>		
	10	- - - Steam turbines	u	NIL
	90	- - - Other	u	NIL
	8406.90	00 - Parts	kg	NIL
84.07		<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>		
	8407.10	00 - Aircraft engines	u	NIL
		- <i>Marine propulsion engines:</i>		
	8407.21	- - <i>Outboard motors:</i>		
	10	- - - Of an output not exceeding 20 kW	u	NIL
	20	- - - Of an output exceeding 20 kW (27 Hp) but not exceeding 22.38 kW (30 Hp)	u	NIL
	90	- - - Of an output exceeding 22.38 kW (30 Hp)	u	NIL
	8407.29	- - <i>Other:</i>		
	10	- - - Of an output not exceeding 22.38 kW (30 Hp)	u	NIL
	20	- - - Of an output exceeding 22.38 kW (30 Hp) but not exceeding 750 kW (1,006 Hp)	u	NIL
	90	- - - Of an output exceeding 750 kW (1,006 Hp)	u	NIL
		- <i>Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:</i>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8407.31 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:		
		--- For vehicles of heading 87.01:		
	11	---- Exceeding 50 cc but not exceeding 110 cc	u	20%
	12	---- Exceeding 110 cc but not exceeding 125 cc	u	20%
	19	---- Exceeding 125 cc but not exceeding 250 cc	u	20%
		--- For the vehicles of heading 87.11:		
	21	---- Exceeding 50 cc but not exceeding 110 cc	u	20%
	22	---- Exceeding 110 cc but not exceeding 125 cc	u	20%
	29	---- Exceeding 125 cc but not exceeding 250 cc	u	20%
		--- For the other vehicles of Chapter 87:		
	91	---- Exceeding 50 cc but not exceeding 110 cc	u	20%
	92	---- Exceeding 110 cc but not exceeding 125 cc	u	20%
	99	---- Exceeding 125 cc but not exceeding 250 cc	u	20%
	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:		
	10	--- For vehicles of heading 87.01	u	20%
	20	--- For vehicles of heading 87.11	u	20%
	90	--- Other	u	20%
	8407.34	-- Of a cylinder capacity exceeding 1,000 cc:		
		--- Fully assembled:		
	11	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	20%
	12	---- For other vehicles of heading 87.01	u	20%
	13	---- For vehicles of heading 87.11	u	20%
	19	---- Other	u	20%
		--- Not fully assembled:		
	21	---- For vehicles of heading 87.01	u	20%
	22	---- For vehicles of heading 87.11	u	20%
	29	---- Other	u	20%
	8407.90	- Other engines:		
	10	-- Of a power not exceeding 18.65 kW (25 Hp)	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.08	20	-- Of a power exceeding 18.65 kW (25 Hp) but not exceeding 22.38 kW (30 Hp)	u	20%
	90	-- Of a power exceeding 22.38 kW (30 Hp)	u	20%
		<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>		
	8408.10	<i>- Marine propulsion engines:</i>		
	10	-- Of a power not exceeding 22.38 kW	u	NIL
	20	-- Of a power exceeding 22.38 kW but not exceeding 40 kW	u	NIL
	30	-- Of a power exceeding 40 kW but not exceeding 100 kW	u	NIL
	40	-- Of a power exceeding 100 kW but not exceeding 750 kW	u	NIL
	90	-- Of a power exceeding 750 kW	u	NIL
	8408.20	<i>- Engines of a kind used for the propulsion of vehicles of Chapter 87:</i>		
		<i>-- Of an output not exceeding 20 kW:</i>		
	11	--- For vehicles of sub-heading 8701.10, fully assembled	u	20%
	12	--- Other, for the vehicles of heading 87.01, fully assembled	u	20%
	13	--- Other, fully assembled	u	20%
	19	--- Other, not fully assembled	u	20%
		<i>-- Of an output not exceeding 20 kW but not exceeding 22.38 kW:</i>		
	21	--- For vehicles of sub-heading 8701.10, fully assembled	u	20%
	22	--- Other, for the vehicles of heading 87.01, fully assembled	u	20%
	23	--- Other, fully assembled	u	20%
	29	--- Other, not fully assembled	u	20%
		<i>-- Of an output exceeding 22.38 kW but not exceeding 60 kW:</i>		
	31	--- For vehicles of sub-heading 8701.10, fully assembled	u	20%
	32	--- Other, for the vehicles of heading 87.01, fully assembled	u	20%
	33	--- Other, fully assembled	u	20%
	39	--- Other, not fully assembled	u	20%
		<i>-- Other:</i>		
	91	--- For vehicles of sub-heading 8701.10, fully assembled	u	20%
	92	--- Other, for the vehicles of heading 87.01, fully assembled	u	20%
	93	--- Other, fully assembled	u	20%
	99	--- Other, not fully assembled	u	20%

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<b>Heading No.</b>	<b>HS Code</b>	<b>Description</b>	<b>Unit of Quantity</b>	<b>Rate of Import Duty</b>
	8408.90	- <i>Other engines:</i>		
		- - <i>Not exceeding 18.65 kW:</i>		
	11	- - - For earth moving machinery	kg	15%
	12	- - - For railway locomotives or tramway vehicles	kg	NIL
	19	- - - Other	kg	NIL
		- - <i>Exceeding 18.65 kW but not exceeding 22.38 kW:</i>		
	21	- - - For earth moving machinery	kg	15%
	22	- - - For railway locomotives or tramway vehicles	kg	NIL
	29	- - - Other	kg	NIL
		- - <i>Exceeding 22.38 kW but not exceeding 60 kW:</i>		
	31	- - - For earth moving machinery	kg	15%
	32	- - - For railway locomotives or tramway vehicles	kg	NIL
	39	- - - Other	kg	NIL
		- - <i>Exceeding 60 kW but not exceeding 100 kW:</i>		
	41	- - - For earth moving machinery	kg	15%
	42	- - - For railway locomotives or tramway vehicles	kg	NIL
	49	- - - Other	kg	NIL
		- - <i>Exceeding 100 kW:</i>		
	51	- - - For earth moving machinery	kg	15%
	52	- - - For railway locomotives or tramway vehicles	kg	NIL
	59	- - - Other	kg	NIL
<b>84.09</b>		<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>		
	8409.10	00 - For aircraft engines	kg	NIL
		- <i>Other:</i>		
	8409.91	- - - <i>Suitable for use solely or principally with spark-ignition internal combustion piston engines:</i>		
		- - - <i>For earth moving machinery:</i>		
	11	- - - - Carburettors and parts thereof	kg	15%
	12	- - - - Cylinder blocks, liners, heads and head covers	kg	15%
	13	- - - - Pistons, piston rings and gudgeon pins	kg	15%
	14	- - - - Alternator brackets; oil pans	kg	15%
	19	- - - - Other	kg	15%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<i>--- For the vehicles of heading 87.01 of a power not exceeding 22.38 kW:</i>		
	21	---- Carburettors and parts thereof	kg	20%
	22	---- Cylinder blocks, liners, heads and head covers	kg	20%
	23	---- Pistons, piston rings, gudgeon pins	kg	20%
	24	---- Alternator brackets; oil pans	kg	20%
	29	---- Other	kg	20%
		<i>--- For the vehicles of heading 87.01 of a power exceeding 22.38 kW:</i>		
	31	---- Carburettors and parts thereof	kg	20%
	32	---- Cylinder blocks, liners, heads and head covers	kg	20%
	33	---- Pistons, piston rings, gudgeon pins	kg	20%
	34	---- Alternator brackets; oil pans	kg	20%
	39	---- Other	kg	20%
		<i>--- For vehicles of Chapter 87.11:</i>		
	41	---- Carburettors and parts thereof	kg	20%
	42	---- Cylinder blocks, crank cases, heads and head covers	kg	20%
	43	---- Pistons rings and gudgeon pins	kg	20%
	44	---- Crank cases for engine of motorcycles	kg	20%
	45	---- Crank case covers and other aluminium covers for engines of motorcycles	kg	20%
	49	---- Other	kg	20%
		<i>--- For other vehicles of Chapter 87:</i>		
	51	---- Carburettors and parts thereof	kg	20%
	52	---- Cylinder blocks, crank cases, heads and head covers	kg	20%
	53	---- Piston rings and gudgeon pins	kg	20%
	54	---- Pistons, cylinder liners with external diameter between 50 mm and 155 mm	kg	20%
	55	---- Other piston and cylinder liners	kg	20%
	56	---- Alternator brackets; oil pans	kg	20%
	59	---- Other	kg	20%
		<i>--- For vessels of Chapter 89:</i>		
	61	---- For marine propulsion engines of a power not exceeding 22.38 kW	kg	NIL
	69	---- For marine propulsion engines of a power exceeding 22.38 kW	kg	NIL
		<i>--- For other engines:</i>		
	71	---- Carburettors and parts thereof	kg	NIL
	72	---- Cylinder blocks, liners, heads and head covers	kg	NIL
	73	---- Pistons, piston rings and gudgeon pins	kg	NIL
	74	---- Alternator brackets; oil pans	kg	NIL
	79	---- Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8409.99	-- Other:		
		--- For earth moving machinery:		
	11	---- Carburettors and parts thereof	kg	15%
	12	---- Cylinder blocks, liners, heads and head covers	kg	15%
	13	---- Pistons, piston rings and gudgeon pins	kg	15%
	14	---- Alternator brackets; oil pans	kg	15%
	19	---- Other	kg	15%
		--- For vehicles of heading 87.01, of a power not exceeding 22.38 kW:		
	21	---- Carburettors and parts thereof	kg	20%
	22	---- Cylinder blocks, liners, heads and head covers	kg	20%
	23	---- Pistons, piston rings and gudgeon pins	kg	20%
	24	---- Alternator brackets; oil pans	kg	20%
	29	---- Other	kg	20%
		--- For vehicles of heading 87.01, of a power exceeding 22.38 kW:		
	31	---- Carburettors and parts thereof	kg	20%
	32	---- Cylinder blocks, liners, heads and head covers	kg	20%
	33	---- Pistons, piston rings, gudgeon pins	kg	20%
	34	---- Alternator brackets; oil pans	kg	20%
	39	---- Other	kg	20%
		--- For other vehicles of Chapter 87:		
	41	---- Carburettors and parts thereof	kg	20%
	42	---- Cylinder blocks, crank cases, heads and head covers	kg	20%
	43	---- Piston rings and gudgeon pins	kg	20%
	44	---- Pistons, cylinder liners with external diameter between 50 mm and 155 mm	kg	20%
	45	---- Other piston and cylinder liners	kg	20%
	46	---- Alternator brackets; oil pans	kg	20%
	49	---- Other	kg	20%
		--- For vessels of Chapter 89:		
	51	---- For marine propulsion engines of a power not exceeding 22.38 kW	kg	NIL
	59	---- For marine propulsion engines of a power exceeding 22.38 kW	kg	NIL
		--- For other engines:		
	61	---- Carburettors and parts thereof	kg	NIL
	62	---- Cylinder blocks, liners, heads and head covers	kg	NIL
	63	---- Pistons, piston rings and gudgeon pins	kg	NIL
	64	---- Alternator brackets; oil pans	kg	NIL
	69	---- Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.10		<b>Hydraulic turbines, water wheels, and regulators therefor.</b>		
		- <i>Hydraulic turbines and water wheels:</i>		
	8410.11	- - <i>Of a power not exceeding 1,000 kW:</i>		
	10	- - - Water turbines	u	NIL
	90	- - - Other	u	NIL
	8410.12	- - <i>Of a power exceeding 1,000 kW but not exceeding 10,000 kW:</i>		
	10	- - - Water turbines	u	NIL
	90	- - - Other	u	NIL
	8410.13	- - <i>Of a power exceeding 10,000 kW:</i>		
	10	- - - Water turbines	u	NIL
	90	- - - Other	u	NIL
	8410.90	00 - Parts, including regulators	kg	NIL
84.11		<b>Turbo-jets, turbo-propellers and other gas turbines.</b>		
		- <i>Turbo-jets:</i>		
	8411.11	00 - - Of a thrust not exceeding 25 kN	u	NIL
	8411.12	00 - - Of a thrust exceeding 25 kN	u	NIL
		- <i>Turbo-propellers:</i>		
	8411.21	00 - - Of a power not exceeding 1,100 kW	u	NIL
	8411.22	00 - - Of a power exceeding 1,100 kW	u	NIL
		- <i>Other gas turbines:</i>		
	8411.81	00 - - Of a power not exceeding 5,000 kW	u	U
	8411.82	00 - - Of a power exceeding 5,000 kW	u	NIL
		- <i>Parts:</i>		
	8411.91	00 - - Of turbo-jets or turbo-propellers	kg	NIL
	8411.99	00 - - Other	kg	NIL
84.12		<b>Other engines and motors.</b>		
	8412.10	00 - Reaction engines other than turbo-jets	u	NIL
		- <i>Hydraulic power engines and motors:</i>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.13	8412.21 00	- - Linear acting (cylinders)	u	NIL
	8412.29 00	- - Other	u	NIL
		- <i>Pneumatic power engines and motors:</i>		
	8412.31 00	- - Linear acting (cylinders)	u	NIL
	8412.39 00	- - Other	u	NIL
	8412.80 00	- Other	u	NIL
	8412.90	- <i>Parts:</i>		
	10	- - Of reaction engines of sub-heading 8412.10.00	kg	NIL
	90	- - Other	kg	NIL
		<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>		
		- <i>Pumps fitted or designed to be fitted with a measuring device:</i>		
	8413.11 00	- - Pumps for dispensing fuel or lubricants, of the types used in filling stations or in garages	u	20%
	8413.19	- - <i>Other:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8413.20 00	- Hand pumps, other than those of sub-heading 8413.11 or 8413.19	u	NIL
	8413.30	- <i>Fuel, lubricating or cooling medium pumps for internal combustion piston engines:</i>		
		- - <i>For earth moving machinery:</i>		
	11	- - - Of reciprocating type	u	15%
	12	- - - Of centrifugal type, with inlet diameter not exceeding 200 mm	u	15%
	13	- - - Of centrifugal type, with inlet diameter exceeding 200 mm	u	15%
	14	- - - Of rotary type	u	15%
	19	- - - Other	u	15%
		- - <i>For motor vehicles:</i>		
	21	- - - Of reciprocating type	u	20%
	22	- - - Of centrifugal type, with inlet diameter not exceeding 200 mm	u	20%
	23	- - - Of centrifugal type, with inlet diameter exceeding 200 mm	u	20%
	24	- - - Of rotary type	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	29	- - - Other	u	20%
	90	- - Other	u	NIL
	8413.40	- Concrete pumps:		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8413.50	- Other reciprocating positive displacement pumps:		
		- - Electrically operated:		
	11	- - - Water pumps specially designed for submarine use	u	20%
	12	- - - Other, water pumps with capacity not exceeding 8000 m <sup>3</sup> /h	u	20%
	13	- - - Other, water pumps with capacity exceeding 8000 m <sup>3</sup> /h but not exceeding 13000 m <sup>3</sup> /h	u	20%
	19	- - - Other	u	20%
	20	- - Not electrically operated	u	NIL
	8413.60	- Other rotary positive displacement pumps:		
		- - Electrically operated:		
	11	- - - Water pumps specially designed for submarine use	u	20%
	12	- - - Other, water pumps with capacity not exceeding 8000 m <sup>3</sup> /h	u	20%
	13	- - - Other, water pumps with capacity exceeding 8000 m <sup>3</sup> /h but not exceeding 13000 m <sup>3</sup> /h	u	20%
	19	- - - Other	u	20%
	20	- - Not electrically operated	u	NIL
	8413.70	- Other centrifugal pumps:		
	10	- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with prime mover	u	20%
		- - Other, electrically operated:		
	21	- - - Water pumps specially designed for submarine use	u	20%
	22	- - - Impulse-turbo water pumps of a capacity not exceeding 100 Watts, of a kind for household use	u	20%
	23	- - - Other, water pumps with capacity not exceeding 8000 m <sup>3</sup> /h	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.14	8413.81	24 - - - Other, water pumps with capacity exceeding 8000 m <sup>3</sup> /h but not exceeding 13000 m <sup>3</sup> /h	u	20%
		29 - - - Other	u	20%
		30 - - Not electrically operated	u	NIL
		- Other pumps; liquid elevators:		
		- - Pumps:		
		- - Electrically operated:		
		11 - - - Water pumps specially designed for submarine use	u	20%
		12 - - - Other, water pumps with capacity not exceeding 8000 m <sup>3</sup> /h	u	20%
		13 - - - Other, water pumps with capacity exceeding 8000 m <sup>3</sup> /h but not exceeding 13000 m <sup>3</sup> /h	u	20%
		19 - - - Other	u	20%
	8413.82	20 - - Not electrically operated	u	NIL
		- - Liquid elevators:		
		10 - - - Electrically operated	u	20%
	8413.91	20 - - - Not electrically operated	u	NIL
		Parts:		
		- - Of pumps:		
		10 - - - Of pumps of sub-heading 8413.20.00	kg	NIL
		20 - - - Of pumps of sub-heading 8413.70.10	kg	20%
		30 - - - Of other centrifugal pumps	kg	20%
		- - - Of other pumps, electrically operated:		
		41 - - - - Of water pumps with capacity not exceeding 8000 m <sup>3</sup> /h, except those specially designed for submarine use	kg	20%
		42 - - - - Of water pumps specially designed for submarine use	kg	20%
		49 - - - - Other	kg	20%
	8413.92	90 - - - Of other pumps, not electrically operated	kg	NIL
		- - Of liquid elevators:		
		10 - - - Of electrically operated liquid elevators	kg	20%
		20 - - - Of non-electrically operated liquid elevators	kg	NIL
		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8414.10	- <i>Vacuum pumps:</i>		
	10	- - Electrically operated	u	5%
	20	- - Not electrically operated	u	NIL
	8414.20	00 - Hand- or foot-operated air pumps	u	NIL
	8414.30	- <i>Compressors of a kind used in refrigerating equipment:</i>		
		- - <i>Having capacity exceeding 21 kW per hour or more; having displacement per revolution 220 cubic centimetre or more:</i>		
	11	- - - For air conditioning machines	u	5%
	19	- - - Other	u	5%
		- - <i>Other:</i>		
	91	- - - For air conditioning machines	u	5%
	99	- - - Other	u	5%
	8414.40	00 - Air compressors mounted on a wheeled chassis for towing	u	NIL
		- <i>Fans:</i>		
	8414.51	- - <i>Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:</i>		
	10	- - - Table fans and box fans	u	5%
	20	- - - Wall fans and ceiling fans	u	5%
	30	- - - Floor fans	u	5%
	90	- - - Other	u	5%
	8414.59	- - <i>Other:</i>		
	10	- - - Of a capacity not exceeding 125 kW	u	5%
	90	- - - Other	u	5%
	8414.60	00 - Hoods having a maximum horizontal side not exceeding 120 cm	u	5%
	8414.80	- <i>Other:</i>		
		- <i>Hoods having a maximum horizontal side exceeding 120 cm:</i>		
	11	- - - Fitted with filter	u	5%
	12	- - - Not fitted with filter, for industrial use	u	5%
	19	- - - Not fitted with filter, other than for industrial use	u	5%
	20	- - Blowers and the like	u	5%
	30	- - Free piston generators for gas turbines	u	5%
		- - <i>Compressors other than those of sub-heading 8414.30 and 8414.40:</i>		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.15	8414.90	41 - - - Gas compression modules for use in oil drilling operations	u	5%
		42 - - - Compressors for automotive air-conditioners	u	5%
		43 - - - Sealed units for air conditioning units	u	5%
		49 - - - Other	u	5%
		- - <i>Air pumps:</i>		
		51 - - - Electrically operated	u	5%
		59 - - - Not electrically operated	u	NIL
		- - <i>Other:</i>		
		91 - - - Electrically operated	u	5%
		99 - - - Not electrically operated	u	NIL
		- <i>Parts:</i>		
		- - <i>Of electrically operated equipment:</i>		
		11 - - - Of pumps or compressors	kg	5%
		12 - - - Of sub-headings 8414.10 and 8414.40	kg	5%
		13 - - - Of sub-heading 8414.60	kg	5%
		14 - - - Of sub-headings 8414.30, 8414.80	kg	5%
		19 - - - Other	kg	5%
		- - <i>Of non-electrically operated equipment:</i>		
		91 - - - Of sub-headings 8414.10 and 8414.40	kg	NIL
		92 - - - Of sub-heading 8414.20	kg	NIL
		93 - - - Of sub-headings 8414.30 and 8414.80	kg	NIL
		99 - - - Other	kg	NIL
		<b>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.</b>		
	8415.10	- <i>Window or wall types, self-contained or "split-system":</i>		
		10 - - Of an output not exceeding 21.10 kW	u	5%
		20 - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
		30 - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
		40 - - Of an output exceeding 52.75 kW	u	5%
	8415.20	00 - Of a kind used for persons, in motor vehicles	u	5%
	8415.81	- <i>Other:</i>		
		- - <i>Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):</i>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- For use in aircraft:		
	11	---- Of an output not exceeding 21.10 kW	u	5%
	12	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
	13	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
	14	---- Of an output exceeding 52.75 kW	u	5%
		--- For use in railway rolling stock:		
	21	---- Of an output not exceeding 21.10 kW	u	5%
	22	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
	23	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
	24	---- Of an output exceeding 52.75 kW	u	5%
		--- For use in road vehicles:		
	31	---- Of an output not exceeding 21.10 kW	u	5%
	32	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
	33	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
	34	---- Of an output exceeding 52.75 kW	u	5%
		--- Other:		
	91	---- Of an output not exceeding 21.10 kW	u	5%
	92	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
	93	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
	94	---- Of an output exceeding 52.75 kW	u	5%
	8415.82	-- Other, incorporating a refrigerating unit:		
		--- For use in aircraft:		
	11	---- Of an output not exceeding 21.10 kW	u	5%
	12	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
	13	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
	14	---- Of an output exceeding 52.75 kW	u	5%
		--- For use in railway rolling stock:		
	21	---- Of an output not exceeding 21.10 kW	u	5%
	22	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
	23	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
	24	---- Of an output exceeding 52.75 kW	u	5%
		--- For use in road vehicles:		
	31	---- Of an output not exceeding 21.10 kW	u	5%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		32 - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
		33 - - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
		34 - - - Of an output exceeding 52.75 kW	u	5%
		- - - Other:		
		91 - - - Of an output not exceeding 21.10 kW	u	5%
		92 - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
		93 - - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
		94 - - - Of an output exceeding 52.75 kW	u	5%
	8415.83	- - Not incorporating a refrigerating unit:		
		- - - For use in aircraft:		
		11 - - - Of an output not exceeding 21.10 kW	u	5%
		12 - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
		13 - - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
		14 - - - Of an output exceeding 52.75 kW	u	5%
		- - - For use in railway rolling stock:		
		21 - - - Of an output not exceeding 21.10 kW	u	5%
		22 - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
		23 - - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
		24 - - - Of an output exceeding 52.75 kW	u	5%
		- - - For use in road vehicles:		
		31 - - - Of an output not exceeding 21.10 kW	u	5%
		32 - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
		33 - - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
		34 - - - Of an output exceeding 52.75 kW	u	5%
		- - - Other:		
		91 - - - Of an output not exceeding 21.10 kW	u	5%
		92 - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
		93 - - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	u	5%
		94 - - - Of an output exceeding 52.75 kW	u	5%
	8415.90	- Parts:		
		- - Of machines of an output not exceeding 21.10 kW:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.16	11	- - - For use in aircraft or railway rolling stock	kg	5%
	12	- - - Chassis or cabinets, welded and painted	kg	5%
	19	- - - Other	kg	5%
		- - <i>Of machines of an output exceeding 21.10 kW but not exceeding 26.38 kW:</i>		
	21	- - - For use in aircraft or railway rolling stock	kg	5%
	22	- - - Chassis or cabinets, welded and painted	kg	5%
	29	- - - Other	kg	5%
		- - <i>Of machines of an output exceeding 26.38 kW but not exceeding 52.75 kW:</i>		
	31	- - - For use in aircraft or railway rolling stock	kg	5%
	32	- - - Chassis or cabinets, welded and painted	kg	5%
	39	- - - Other	kg	5%
		- - <i>Of machines of an output exceeding 52.75 kW:</i>		
	91	- - - For use in aircraft or railway rolling stock	kg	5%
	92	- - - Chassis or cabinets, welded and painted	kg	5%
	99	- - - Other	kg	5%
		<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>		
	8416.10	00 - Furnace burners for liquid fuel	kg	NIL
	8416.20	00 - Other furnace burners, including combination burners	kg	NIL
84.17	8416.30	00 - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	NIL
	8416.90	00 - Parts	kg	NIL
		<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>		
	8417.10	00 - Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	NIL
	8417.20	00 - Bakery ovens, including biscuit ovens	u	NIL
	8417.80	- <i>Other:</i>		
	10	- - Incinerators	u	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.18	90	- - Other	u	NIL
	8417.90 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:		
	10	- - Household type	u	5%
	90	- - Other	u	5%
		- Refrigerators, household type:		
	8418.21 00	- - Compression-type	u	5%
	8418.22 00	- - Absorption-type, electrical	u	5%
	8418.29 00	- - Other	u	5%
	8418.30	- Freezers of the chest type, not exceeding 800 l capacity:		
	10	- - Not exceeding 200 l capacity	u	5%
	20	- - Exceeding 200 l but not exceeding 800 l capacity	u	5%
	8418.40	- Freezers of the upright type, not exceeding 900 l capacity:		
	10	- - Not exceeding 200 l capacity	u	5%
	20	- - Exceeding 200 l but not exceeding 900 l capacity	u	5%
	8418.50	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture:		
		- - Not exceeding 200 l capacity:		
	11	- - - Suitable for medical use	u	5%
	19	- - - Other	u	5%
		- - Exceeding 200 l capacity:		
	21	- - - Suitable for medical use	u	5%
	22	- - - Refrigerating chambers	u	5%
	29	- - - Other	u	5%
		- Other refrigerating or freezing equipment; heat pumps:		
	8418.61	- - Compression type units whose condensers are heat exchangers:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.19	8418.69	10 - - - Water chillers with a refrigerating capacity exceeding 21.10 kW; refrigerating equipment with a refrigerating capacity of 10 tons or more and cooling to 20°C or more; evaporative condensers, having a heating radiation of 30,000 kg calories per hour or more for refrigerating equipment; evaporators of the fin type, having the distance between the fins of 4 mm or more; evaporator of the plate freezer type or the contact freezer type	u	5%
		90 - - - Other	u	5%
		- - Other:		
		10 - - - Beverage coolers	kg	5%
		20 - - - Water chillers having refrigerating capacities of 100 tons and above or exceeding 21.10 kW	kg	5%
		30 - - - Other water coolers	kg	5%
		40 - - - Heat pumps of a kind normally not for domestic use	kg	5%
		50 - - - Scale ice-maker units	kg	5%
		90 - - - Other	kg	5%
	8418.91	- Parts:		
		- - Furniture designed to receive refrigerating or freezing equipment:		
		10 - - - For goods of sub-heading 8418.10, 8418.21.00, 8418.22.00, 8418.29.00, 8418.30 or 8418.40	kg	5%
	8418.99	90 - - - Other	kg	5%
		- - Other:		
		10 - - - Evaporators and condensers	kg	5%
		20 - - - Cabinets and doors, welded or painted	kg	5%
		30 - - - Parts of water chillers with a refrigerating capacity exceeding 21.10 kW; parts of evaporators of the fin type having the distance between the fins of 4 mm or more	kg	5%
		40 - - - Aluminium rollbonds for sub-headings 8418.10.10, 8418.21, 8418.22 and 8418.29	kg	5%
		90 - - - Other	kg	5%
		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 heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Instantaneous or storage water heaters, non-electric:</i>		
	8419.11	- - <i>Instantaneous gas water heaters:</i>		
		- - - <i>For domestic use:</i>		
	11	- - - - <i>Of copper</i>	u	NIL
	19	- - - - <i>Other</i>	u	NIL
	90	- - - <i>Other</i>	u	NIL
	8419.19	- - <i>Other:</i>		
		- - - <i>For domestic use:</i>		
	11	- - - - <i>Of copper</i>	u	NIL
	19	- - - - <i>Other</i>	u	NIL
	90	- - - <i>Other</i>	u	NIL
	8419.20	- <i>Medical, surgical or laboratory sterilisers</i>	u	20%
		- <i>Dryers:</i>		
	8419.31	- - <i>For agricultural products:</i>		
	11	- - - - <i>Evaporators</i>	u	20%
	19	- - - - <i>Other</i>	u	20%
		- - - <i>Not electrically operated:</i>		
	21	- - - - <i>Evaporators</i>	u	NIL
	29	- - - - <i>Other</i>	u	NIL
	8419.32	- - <i>For wood, paper pulp, paper or paperboard:</i>		
		- - - <i>Electrically operated:</i>		
	11	- - - - <i>Evaporators</i>	u	20%
	19	- - - - <i>Other</i>	u	20%
		- - - <i>Not electrically operated:</i>		
	21	- - - - <i>Evaporators</i>	u	NIL
	29	- - - - <i>Other</i>	u	NIL
	8419.39	- - <i>Other:</i>		
		- - - <i>Electrically operated:</i>		
	11	- - - - <i>Machinery for the treatment of materials by a process involving heating, for the manufacture of Printed Circuit Board (PCB) / Printed Wiring Board (PWB) or Printed Circuit Assembly (PCA) [ITA/2 (AS2)]</i>	u	20%
	19	- - - - <i>Other</i>	u	20%
	20	- - - <i>Not electrically operated</i>	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8419.40	- <i>Distilling or rectifying plant:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8419.50	- <i>Heat exchange units:</i>		
	10	- - Cooling towers	u	20%
	20	- - Condensers for air conditioners for motor vehicles	u	20%
	30	- - Other condensers for air conditioners	u	20%
	40	- - Other, electrically operated	u	20%
	90	- - Other, not electrically operated	u	NIL
	8419.60	- <i>Machinery for liquefying air or other gases:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
		- <i>Other machinery, plant and equipment:</i>		
	8419.81	- - <i>For making hot drinks or for cooking or heating food:</i>		
		- - - <i>Electrically operated:</i>		
	11	- - - - Cooking ranges	u	20%
	19	- - - - Other	u	20%
		- - - <i>Not electrically operated:</i>		
	21	- - - - Cooking ranges	u	NIL
	29	- - - - Other	u	NIL
	8419.89	- - <i>Other:</i>		
		- - - <i>Electrically operated:</i>		
	11	- - - - Evaporators for air-conditioning machines for motor vehicles	u	20%
	12	- - - - Chemical vapour deposition apparatus for semiconductor production [ITA1/B-114]; apparatus for rapid heating of semiconductor wafers [ITA1/B-162]	u	20%
	13	- - - - Machinery for the treatment of material by a process involving heating, for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	u	20%
	14	- - - - Chemical vapour deposition apparatus for flat panel display production [ITA/2 (AS2)]	u	20%
	19	- - - - Other	u	20%
	20	- - - Not electrically operated	u	NIL
	8419.90	- <i>Parts:</i>		
		- - <i>Of electrically operated articles:</i>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.20		11 - - - Parts of chemical vapour deposition apparatus for semiconductor production [ITA1/B-115]; parts of apparatus for rapid heating of semiconductor wafers [ITA1/B-164]	kg	20%
		12 - - - Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	kg	20%
		13 - - - Parts of chemical vapour deposition apparatus for flat panel display production [ITA/2 (AS2)]	kg	20%
		14 - - - Casings for cooling towers of sub-heading 8419.50.10	kg	20%
		15 - - - Of machinery and plant, of a kind use for non-domestic purpose	kg	20%
		19 - - - Other	kg	20%
		- - <i>Of non-electrically operated articles:</i>		
		21 - - - Casings for cooling towers of sub-heading 8419.50.10	kg	NIL
		22 - - - For goods of sub-headings 8419.11.11 and 8419.19.11	kg	NIL
		23 - - - For goods of sub-headings 8419.11.19 and 8419.19.19	kg	NIL
		24 - - - Of machinery and plant, of a kind use for non-domestic purpose	kg	NIL
		29 - - - Other	kg	NIL
		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.		
	8420.10	- <i>Calendering or other rolling machines:</i>		
		10 - - Apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substances or their components [ITA/2 (AS2)]	u	NIL
		20 - - For ironing machines and wringers suitable for domestic use	u	NIL
		30 - - Machines for sheeting rubber	u	NIL
		90 - - Other	u	NIL
	8420.91	- <i>Parts:</i>		
		- - <i>Cylinders:</i>		
		10 - - - Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 (AS2)]	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.21	8420.99	20 - - - Ironing machines or wringers suitable for domestic use	kg	NIL
		90 - - - Other	kg	NIL
		- - Other:		
		10 - - - Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 [AS2]]	kg	NIL
		20 - - - For ironing machines or wringers suitable for domestic use	kg	NIL
		90 - - - Other	kg	NIL
		<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>		
		- Centrifuges, including centrifugal dryers:		
	8421.11	00 - - Cream separators	u	5%
	8421.12	- - Clothes-dryers:		
		10 - - - Of capacity not exceeding 30 l	u	5%
		20 - - - Of capacity exceeding 30 l	u	5%
	8421.19	- - Other:		
		10 - - - For sugar manufacture	u	5%
		20 - - - Spin dryers for semiconductor wafer processing [ITA1/A-116]	u	5%
		90 - - - Other	u	5%
		- Filtering or purifying machinery and apparatus for liquids:		
	8421.21	- - For filtering or purifying water:		
		- - - Electrically operated, of a capacity not exceeding 500 l/hour:		
		11 - - - - Filtering machinery and apparatus for domestic use	u	20%
		12 - - - - Other filtering machinery and apparatus	u	20%
		19 - - - - Other	u	20%
		- - - Electrically operated, of a capacity exceeding 500 l/hour:		
		21 - - - - Filtering machinery and apparatus for domestic use	u	20%
		22 - - - - Other filtering machinery and apparatus	u	20%
		29 - - - - Other	u	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - - <i>Not electrically operated:</i>		
	31	- - - - Filtering machinery and apparatus for domestic use	u	NIL
	32	- - - - Other filtering machinery and apparatus	u	NIL
	39	- - - - Other	u	NIL
	8421.22	- - <i>For filtering or purifying beverages other than water:</i>		
		- - - <i>Electrically operated, of a capacity not exceeding 500 l/hour:</i>		
	11	- - - - Filtering machinery and apparatus for domestic use	u	20%
	12	- - - - Other filtering machinery and apparatus	u	20%
	19	- - - - Other	u	20%
		- - - <i>Electrically operated, of a capacity exceeding 500 l/hour:</i>		
	21	- - - - Filtering machinery and apparatus for domestic use	u	20%
	22	- - - - Other filtering machinery and apparatus	u	20%
	29	- - - - Other	u	20%
		- - - <i>Not electrically operated:</i>		
	31	- - - - Filtering machinery and apparatus	u	NIL
	32	- - - - Other filtering machinery and apparatus	u	NIL
	39	- - - - Other	u	NIL
	8421.23	- - <i>Oil or petrol-filters for internal combustion engines:</i>		
		- - - <i>For earth moving machinery:</i>		
	11	- - - - Oil filters	u	15%
	19	- - - - Other	u	15%
		- - - <i>For motor vehicles of Chapter 87:</i>		
	21	- - - - Oil filters	u	20%
	29	- - - - Other	u	20%
		- - - <i>Other:</i>		
	91	- - - - Oil filters	u	NIL
	99	- - - - Other	u	NIL
	8421.29	- - <i>Other:</i>		
	10	- - - For medical or laboratory use	u	20%
		- - - <i>Other, electrically operated:</i>		
	21	- - - - For sugar manufacture	u	20%
	22	- - - - For use in oil drilling operation	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	23	---- Other petrol filters	u	20%
	24	---- Other oil filters	u	20%
	25	---- Other filtering machinery and apparatus	u	20%
	29	---- Other	u	20%
	90	--- Other, not electrically operated	u	NIL
		- <i>Filtering or purifying machinery and apparatus for gases:</i>		
	8421.31	- - <i>Intake air filters for internal combustion engines:</i>		
	10	--- For earth moving machinery	u	15%
	20	--- For motor vehicles of Chapter 87	u	20%
	90	--- Other	u	NIL
	8421.39	- - <i>Other:</i>		
		- - - <i>Electrically operated:</i>		
	11	---- Laminar flow units	u	20%
	12	---- Other air purifiers	u	20%
	13	---- Other filtering machinery and apparatus	u	20%
	19	---- Other	u	20%
		- - - <i>Not electrically operated:</i>		
	21	---- Filtering machinery and apparatus	u	NIL
	29	---- Other	u	NIL
		- <i>Parts:</i>		
	8421.91	- - <i>Of centrifuges, including centrifugal dryers:</i>		
	10	---- Of goods of sub-heading 8421.12	kg	20%
	20	---- Of goods of sub-heading 8421.19.10	kg	20%
	30	---- Of goods of sub-heading 8421.19.20	kg	20%
	90	---- Of goods of sub-headings 8421.11.00 and 8421.19.90	kg	20%
	8421.99	- - <i>Other:</i>		
	10	--- Elements for oil or petrol filters for earth-moving machinery	kg	NIL
		- - - <i>Elements for oil or petrol filters for motor vehicles:</i>		
	21	---- Filtering elements of filters of sub-headings 8421.23	kg	NIL
	29	---- Other	kg	NIL
		- - - <i>Other:</i>		
	91	---- Of goods of sub-heading 8421.29.21	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.22	92	- - - Of goods of sub-headings 8421.21.11, 8421.21.21 and 8421.21.31	kg	NIL
	93	- - - Of goods of sub-heading 8421.31	kg	NIL
	94	- - - Of goods of sub-headings 8421.23.11 and 8421.23.91	kg	NIL
	95	- - - Of goods of sub-headings 8421.23.19 and 8421.23.99	kg	NIL
	96	- - - Of goods of sub-headings 8421.29.24, 8421.39.19 and 8421.39.29	kg	NIL
	99	- - - Other	kg	NIL
		<b>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.</b>		
		<i>- Dish washing machines:</i>		
	8422.11	<i>- - Of the household type:</i>		
	10	- - - Electrically operated	u	5%
	20	- - - Not electrically operated	u	NIL
	8422.19	00 - - Other	u	5%
	8422.20	00 - Machinery for cleaning or drying bottles or other containers	u	20%
	8422.30	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	20%
	8422.40	00 - Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	20%
	8422.90	<i>- Parts:</i>		
	10	- - Of goods of sub-heading 8422.11.10	kg	20%
	20	- - Of goods of sub-heading 8422.11.20	kg	NIL
	90	- - Other	kg	20%
84.23		<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	<i>- Personal weighing machines, including baby scales; household scales:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	10	- - Electrically operated	kg	20%
	20	- - Not electrically operated	kg	NIL
	8423.20	- Scales for continuous weighing of goods on conveyors:		
	10	- - Electrically operated	kg	20%
	20	- - Not electrically operated	kg	NIL
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:		
	10	- - Electrically operated	kg	20%
	20	- - Not electrically operated	kg	NIL
		- Other weighing machinery:		
	8423.81	- - Having a maximum weighing capacity not exceeding 30 kg:		
	10	- - - Electrically operated	kg	20%
	20	- - - Not electrically operated	u	NIL
	8423.82	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:		
		- - - Electrically operated:		
		- - - - Weighbridges and other weighing platforms:		
	11	- - - - - Having a maximum weighing capacity not exceeding 1,000 kg	u	20%
	12	- - - - - Having a maximum weighing capacity exceeding 1,000 kg	u	20%
		- - - - Other:		
	21	- - - - - Having a maximum weighing capacity not exceeding 1,000 kg	u	20%
	22	- - - - - Having a maximum weighing capacity exceeding 1,000 kg	u	20%
		- - - Not electrically operated:		
		- - - - Weighbridges and other weighing platforms:		
	31	- - - - - Having a maximum weighing capacity not exceeding 1,000 kg	u	NIL
	32	- - - - - Having a maximum weighing capacity exceeding 1,000 kg	u	NIL
		- - - - Other:		
	41	- - - - - Having a maximum weighing capacity not exceeding 1,000 kg	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.24	8423.89	42 - - - - Having a maximum weighing capacity exceeding 1,000 kg	u	NIL
		- - Other:		
		- - - Electrically operated:		
		11 - - - Weighbridges and other weighing platforms	u	20%
		19 - - - Other	u	20%
		- - - Not electrically operated:		
	8423.90	21 - - - Weighbridges and other weighing platforms	u	NIL
		29 - - - Other	u	NIL
		- Weighing machine weights of all kinds; parts of weighing machinery:		
		- - Electrically operated:		
		11 - - - Weighing machine weights	kg	20%
		19 - - - Parts of weighing machinery	kg	20%
		- - Not electrically operated:		
		21 - - - Weighing machine weights	kg	NIL
		29 - - - Parts of weighing machinery	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:		
		10 - - Suitable for aircraft use	u	NIL
		90 - - Other	u	NIL
	8424.20	- Spray guns and similar appliances:		
		- - Electrically operated:		
		11 - - - Agricultural or horticultural	u	20%
		19 - - - Other	u	20%
		- - Not electrically operated:		
		21 - - - Agricultural or horticultural	u	NIL
		29 - - - Other	u	NIL
	8424.30	- Steam or sand blasting machines and similar jet projecting machines:		
		10 - - Steam or sand blasting machines, electrically operated	u	20%
		20 - - Other electrically operated machines	u	20%
		90 - - Other	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Other appliances:</i>		
	8424.81	- - <i>Agricultural or horticultural:</i>		
	10	- - - Drip irrigation systems	u	20%
		- - - <i>Other, electrically operated:</i>		
	21	- - - - Spraying machine for pesticides	u	20%
	29	- - - - Other	u	20%
		- - - <i>Other, not electrically operated:</i>		
	31	- - - - Hand operated insecticide sprayers	u	NIL
	32	- - - - Other spraying machine for pesticides	u	NIL
	39	- - - - Other	u	NIL
	8424.89	- - <i>Other:</i>		
	10	- - - Hand operated household sprayers of capacity not exceeding 3 ℓ	u	20%
		- - - <i>Spray heads with dip tubes:</i>		
	21	- - - - For hand operated household sprayers of a capacity not exceeding 3 ℓ	u	20%
	29	- - - - For hand operated household sprayers of a capacity exceeding 3 ℓ	u	20%
	30	- - - Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process [ITA1/A-118]; spraying appliances for etching, stripping or cleaning semiconductor wafers [ITA1/A-119]; Parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168]	u	20%
	40	- - - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on PCB/PWB substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to PCB/PWBs or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 (AS2)]	u	20%
	50	- - - Other, electrically operated	u	20%
	90	- - - Other, not electrically operated	u	NIL
	8424.90	- <i>Parts:</i>		
		- - <i>Of fire extinguisher:</i>		
	11	- - - Electrically operated	kg	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.25	19	- - - Other	kg	NIL
		- - Of spray guns and similar appliances:		
		- - - Electrically operated:		
	21	- - - - Of goods of sub-heading 8424.20.11	kg	20%
	22	- - - - Of spraying machine for pesticides	kg	20%
	23	- - - - Other	kg	20%
		- - - Not electrically operated:		
	24	- - - - Of goods of sub-heading 8424.20.21	kg	NIL
	25	- - - - Of spraying machine for pesticides	kg	NIL
	26	- - - - Of hand operated insecticide sprayers	kg	NIL
	29	- - - - Other	kg	NIL
		- - Of steam or sand blasting machines and similar jet projecting machines:		
	31	- - - Electrically operated	kg	20%
	39	- - - Other	kg	NIL
		- - Of other appliances:		
	91	- - - Of goods of sub-heading 8424.81.10	kg	20%
	92	- - - Of goods of sub-heading 8424.81.21 and 8424.81.29	kg	20%
	93	- - - Of goods of sub-heading 8424.81.31	kg	NIL
	94	- - - Of goods of sub-heading 8424.81.32	kg	NIL
	95	- - - Of goods of sub-heading 8424.81.39	kg	NIL
	96	- - - Of goods of sub-heading 8424.89.30	kg	NIL
	97	- - - Of goods of sub-heading 8424.89.40	kg	20%
	99	- - - Other	kg	NIL
		<b>Pulley tackle and hoists, other than skip hoists; winches and capstans; jacks.</b>		
		- Pulley tackle and hoists, other than skip hoists or hoists of a kind used for raising vehicles:		
	8425.11	00 - - Powered by electric motor	u	20%
	8425.19	00 - - Other	u	NIL
	8425.20	00 - - Pit-head winding gear; winches specially designed for use underground	u	NIL
		- Other winches; capstans:		
	8425.31	00 - - Powered by electric motor	u	20%
	8425.39	00 - - Other	u	NIL
		- Jacks; hoists of a kind used for raising vehicles:		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.26	8425.41 00	- - Built-in jacking systems of a type used in garages	u	20%
	8425.42	- - <i>Other jacks and hoists, hydraulic:</i>		
	10	- - - Jacks used in tipping mechanisms for lorries	u	20%
	90	- - - Other	u	NIL
	8425.49	- - <i>Other:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
		<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>		
		- <i>Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:</i>		
	8426.11 00	- - Overhead travelling cranes on fixed support	u	NIL
	8426.12 00	- - Mobile lifting frames on tyres and straddle carriers	u	NIL
	8426.19 00	- - Other	u	NIL
	8426.20 00	- Tower cranes	u	NIL
	8426.30 00	- Portal or pedestal jib cranes	u	NIL
		- <i>Other machinery, self-propelled:</i>		
	8426.41 00	- - On tyres	u	NIL
	8426.49	- - <i>Other:</i>		
	10	- - - Ship's derricks	u	NIL
	90	- - - Other	u	NIL
		- <i>Other machinery:</i>		
84.27	8426.91 00	- - Designed for mounting on road vehicles	u	NIL
	8426.99	- - <i>Other:</i>		
	10	- - - Ship's derricks	u	NIL
	90	- - - Other	u	NIL
		<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>		
	8427.10 00	- Self-propelled trucks powered by an electric motor	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.28	8427.20 00	- Other self-propelled trucks	u	NIL
	8427.90 00	- Other trucks	u	NIL
		<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>		
	8428.10	- <i>Lifts and skip hoists:</i>		
	10	- - Passenger lifts	u	NIL
	20	- - Other lifts	u	NIL
	90	- - Skip hoists	u	NIL
	8428.20	- <i>Pneumatic elevators and conveyors:</i>		
	10	- - For agricultural use	u	NIL
	20	- - Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	u	NIL
	30	- - For civil aircraft use	u	NIL
	90	- - Other	u	NIL
		- <i>Other continuous-action elevators and conveyors, for goods or materials:</i>		
	8428.31 00	- - Specially designed for underground use	u	NIL
	8428.32	- - <i>Other, bucket type:</i>		
	10	- - - Agricultural type	u	NIL
	90	- - - Other	u	NIL
	8428.33	- - <i>Other, belt type:</i>		
	10	- - - Agricultural type	u	NIL
	20	- - - Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	u	NIL
	90	- - - Other	u	NIL
	8428.39	- - <i>Other:</i>		
	10	- - - Agricultural type	u	NIL
	20	- - - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	u	NIL
	30	- - - Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	u	NIL
	90	- - - Other	u	NIL
	8428.40 00	- Escalators and moving walkways	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.29	8428.50 00	- Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	u	NIL
	8428.60 00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	NIL
	8428.90	- <i>Other machinery:</i>		
	10	-- Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	u	NIL
	20	-- Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	u	NIL
	90	-- Other	u	NIL
		<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>		
		- <i>Bulldozers and angledozers:</i>		
	8429.11	-- <i>Track laying:</i>		
	10	--- Bulldozers	u	15%
	90	--- Other	u	15%
	8429.19	-- <i>Other:</i>		
	10	--- Bulldozers	u	15%
	90	--- Other	u	15%
	8429.20 00	- Graders and levellers	u	15%
	8429.30 00	- Scrapers	u	15%
	8429.40	- <i>Tamping machines and road rollers:</i>		
	10	-- Road rollers, of vibrating gross weight not exceeding 20 tons	u	15%
	20	-- Road rollers, of vibrating gross weight exceeding 20 tons	u	15%
	30	-- Tamping machines	u	15%
		- <i>Mechanical shovels, excavators and shovel loaders:</i>		
	8429.51 00	-- Front-end shovel loaders	u	15%
	8429.52	-- <i>Machinery with a 360° revolving superstructure:</i>		
	10	--- Mechanical shovels and excavators	u	15%
	90	--- Other	u	15%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.30	8429.59	- - Other:		
	10	- - - Mechanical shovels and excavators	u	15%
	90	- - - Other	u	15%
		<b>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.</b>		
	8430.10	- Pile-drivers and pile-extractors:		
	10	- - Pile-drivers	u	15%
	90	- - Other	u	15%
	8430.20	- Snow-ploughs and snow-blowers:		
	10	- - Snow-ploughs, not self-propelled	u	NIL
	90	- - Other	u	NIL
		- Coal or rock cutters and tunnelling machinery:		
	8430.31	00 - - Self-propelled	u	15%
	8430.39	00 - - Other	u	15%
		- Other boring or sinking machinery:		
	8430.41	00 - - Self-propelled	u	15%
	8430.49	- - Other:		
	10	- - - Wellhead platforms and integrated production modules for use in drilling operations	u	NIL
	90	- - - Other	u	15%
	8430.50	00 - Other machinery, self-propelled	u	15%
		- Other machinery, not self-propelled:		
	8430.61	00 - - Tamping or compacting machinery	u	15%
	8430.69	00 - - Other	u	15%
84.31		<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>		
	8431.10	- Of machinery of heading 84.25:		
		- - Of electrically operated machines:		
	11	- - - Of portable jack for cars	kg	20%
	12	- - - Of goods of sub-heading 8425.20 or 8425.42	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	13	--- Of goods of sub-heading 8425.19, 8425.39 or 8425.49	kg	20%
	19	--- Other	kg	20%
		<i>--- Of non-electrically operated machines:</i>		
	21	--- Of portable jack for cars	kg	NIL
	22	--- Of goods of sub-heading 8425.11, 8425.20, 8425.31, 8425.41 or 8425.42	kg	NIL
	23	--- Of goods of sub-heading 8425.19, 8425.39 or 8425.49	kg	NIL
	29	--- Other	kg	NIL
	8431.20	00 - Of machinery of heading 84.27	kg	NIL
		<i>- Of machinery of heading 84.28:</i>		
	8431.31	<i>-- Of lifts, skip hoists or escalators:</i>		
	10	--- Of goods of sub-heading 8428.10.20 or 8428.10.90	kg	NIL
	20	--- Of goods of sub-heading 8428.10.10 or escalators of subheading 8428.40.00	kg	NIL
	8431.39	<i>-- Other:</i>		
	10	--- Of goods of sub-heading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10 (agricultural type)	kg	NIL
	20	--- Of goods of sub-heading 8428.50 or 8428.90	kg	NIL
	30	--- Of automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-154]	kg	NIL
	40	--- Of automated machines for the transport, handling and storage of PCB/ PWBs or PCAs [ITA/2 (AS2)]	kg	NIL
	50	--- Of other lifting, handling or loading machinery, telfers or conveyors	kg	NIL
	90	--- Other	kg	NIL
		<i>- Of machinery of heading 84.26, 84.29 or 84.30:</i>		
	8431.41	00 -- Buckets, shovels, grabs and grips	kg	15%
	8431.42	<i>-- Bulldozer or angledozer blades:</i>		
	10	--- Cutting edges and end bits	kg	15%
	90	--- Other	kg	15%
	8431.43	<i>-- Parts of boring or sinking machinery of sub-heading 8430.41 or 8430.49:</i>		
	10	--- Of wellhead platforms or integrated production modules	kg	15%
	90	--- Other	kg	15%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.32	8431.49	- - <i>Other:</i>		
	10	- - - Parts of machinery of heading 84.26	kg	NIL
	20	- - - Cutting edges or end bits for scrapers, graders or levellers	kg	15%
	30	- - - Of road rollers	kg	15%
	90	- - - Other	kg	15%
		<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>		
	8432.10	00 - Ploughs	u	NIL
		- <i>Harrows, scarifiers, cultivators, weeders and hoes:</i>		
	8432.21	00 - Disc harrows	u	NIL
	8432.29	00 - Other	u	NIL
	8432.30	00 - Seeders, planters and transplanters	u	NIL
	8432.40	00 - Manure spreaders and fertiliser distributors	u	NIL
	8432.80	- <i>Other machinery:</i>		
	10	- - Agricultural or horticultural type	u	NIL
	90	- - Other	u	NIL
84.33	8432.90	- <i>Parts:</i>		
	10	- - Of machinery of sub-heading 8432.80.90	kg	NIL
	20	- - Of lawn or sports-ground rollers	kg	NIL
	30	- - Of fertilizer distributors	kg	NIL
	90	- - Other	kg	NIL
		<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>		
		- <i>Mowers for lawns, parks or sports-grounds:</i>		
	8433.11	00 - Powered, with the cutting device rotating in a horizontal plane	u	NIL
	8433.19	- - <i>Other:</i>		
	10	- - - Manually operated	u	NIL
	90	- - - Other	u	NIL
	8433.20	00 - Other mowers, including cutter bars for tractor mounting	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.34	8433.30	00 - Other haymaking machinery	u	NIL
	8433.40	00 - Straw or fodder balers, including pick-up balers  - Other harvesting machinery; threshing machinery:	u	NIL
	8433.51	00 - - Combine harvester-threshers	u	NIL
	8433.52	00 - - Other threshing machinery	u	NIL
	8433.53	00 - - Root or tuber harvesting machines	u	NIL
	8433.59	00 - - Other	u	NIL
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
		10 - - Electrically operated	u	20%
		20 - - Not electrically operated	u	NIL
	8433.90	- Parts:		
		- - Of electrically operated machines:		
		11 - - - Of mowers	kg	20%
		12 - - - Of goods of sub-heading 8433.11 or 8433.19.90	kg	20%
		19 - - - Other	kg	20%
		- - Of non-electrically operated machines:		
		21 - - - Of mowers	kg	NIL
		22 - - - Of goods of sub-heading 8433.11 or 8433.19.90	kg	NIL
		29 - - - Other	kg	NIL
		<b>Milking machines and dairy machinery.</b>		
	8434.10	- Milking machines:		
		10 - - Electrically operated	u	20%
		20 - - Not electrically operated	u	NIL
	8434.20	- Dairy machinery:		
		- - Electrically operated:		
		11 - - - Homogenisers	u	20%
		19 - - - Other	u	20%
		- - Not electrically operated:		
		21 - - - Homogenisers	u	NIL
		29 - - - Other	u	NIL
	8434.90	- Parts:		

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.35		- - <i>Of electrically operated machines:</i>		
		11 - - - Of milking machines	u	20%
		19 - - - Other	u	20%
		- - <i>Of non-electrically operated machines:</i>		
		21 - - - Of milking machines	u	NIL
		29 - - - Other	u	NIL
	8435.10	<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>		
		- <i>Machinery:</i>		
		10 - - Electrically operated	u	20%
		20 - - Not electrically operated	u	NIL
	8435.90	- <i>Parts:</i>		
		10 - - Of electrically operated machines	kg	20%
		20 - - Of non-electrically operated machines	kg	NIL
84.36	8436.10	<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>		
		- <i>Machinery for preparing animal feeding stuffs:</i>		
		10 - - Electrically operated	u	20%
		20 - - Not electrically operated	u	NIL
		- <i>Poultry-keeping machinery; poultry incubators and brooders:</i>		
		- - <i>Poultry incubators and brooders:</i>		
	8436.21	10 - - - Electrically operated	u	20%
		20 - - - Not electrically operated	u	NIL
	8436.29	- - <i>Other:</i>		
		10 - - - Electrically operated	u	20%
		20 - - - Not electrically operated	u	NIL
	8436.80	- <i>Other machinery:</i>		
		- - <i>Electrically operated:</i>		
		11 - - - Agricultural or horticultural type	u	20%
		19 - - - Other	u	20%
		- - <i>Not electrically operated:</i>		
		21 - - - Agricultural or horticultural type	u	NIL
		29 - - - Other	u	NIL
		- <i>Parts:</i>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.37	8436.91	- - Of poultry-keeping machinery or poultry incubators and brooders:		
	10	- - - Of electrically operated machines and equipment	kg	20%
	20	- - - Of non-electrically operated machines and equipment	kg	NIL
	8436.99	- - Other:		
		- - - Of electrically operated machines and equipment:		
	11	- - - - Agricultural or horticultural type	kg	20%
	19	- - - - Other	kg	20%
		- - - Of non-electrically operated machines and equipment:		
	21	- - - - Agricultural or horticultural type	kg	NIL
	29	- - - - Other	kg	NIL
		<b>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.</b>		
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:		
	10	- - For bread grains, winnowing and similar cleaning machines, electrically operated	u	20%
	20	- - For bread grains, winnowing and similar cleaning machines, not electrically operated	u	NIL
	30	- - Other, electrically operated	u	20%
	40	- - Other, not electrically operated	u	NIL
	8437.80	- Other machinery:		
	10	- - Rice hullers and cone type rice mills, electrically operated	u	20%
	20	- - Rice hullers and cone type rice mills, not electrically operated	u	NIL
	30	- - Industrial type coffee and corn mills, electrically operated	u	20%
	40	- - Industrial type coffee and corn mills, not electrically operated	u	NIL
		- - Other, electrically operated:		
	51	- - - Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines	u	20%
	59	- - - Other	u	20%
		- - Other, not electrically operated:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.38	8437.90	61 - - - Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines	u	NIL
		69 - - - Other	u	NIL
		- <i>Parts:</i>		
		- - <i>Of electrically operated machines:</i>		
		11 - - - Of machines of sub-heading 8437.10	kg	20%
		19 - - - Other	kg	20%
		- - <i>Of not electrically operated machines:</i>		
		21 - - - Of machines of sub-heading 8437.10	kg	NIL
		29 - - - Other	kg	NIL
		<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	- <i>Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:</i>		
		- - <i>Electrically operated:</i>		
		11 - - - Bakery machinery	u	20%
		19 - - - Other	u	20%
		- - <i>Not electrically operated:</i>		
		- - - <i>Bakery machinery:</i>		
		21 - - - - Manual or animal powered	u	NIL
		22 - - - - Other	u	NIL
		- - - <i>Other:</i>		
		23 - - - - Manual or animal powered	u	NIL
		29 - - - - Other	u	NIL
	8438.20	- <i>Machinery for the manufacture of confectionery, cocoa or chocolate:</i>		
		- - <i>Electrically operated:</i>		
		11 - - - Machinery for the manufacture of confectionery	u	20%
		19 - - - Other	u	20%
		- - <i>Not electrically operated:</i>		
		21 - - - Machinery for the manufacture of confectionery	u	NIL
		29 - - - Other	u	NIL
		- <i>Machinery for sugar manufacture:</i>		
	8438.30			

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - <i>Electrically operated:</i>		
	11	- - - Having capacity not exceeding 100 tons of sugar cane/day	u	20%
	12	- - - Having capacity exceeding 100 tons of sugar cane/day	u	20%
		- - <i>Not electrically operated:</i>		
	21	- - - Having capacity not exceeding 100 tons of sugar cane/day	u	NIL
	22	- - - Having capacity exceeding 100 tons of sugar cane/day	u	NIL
	8438.40	- <i>Brewery machinery:</i>		
		- - <i>Electrically operated:</i>		
	11	- - - Having maximum capacity not exceeding 5 million l/year	u	20%
	12	- - - Having maximum capacity exceeding 5 million l/year	u	20%
		- - <i>Not electrically operated:</i>		
	21	- - - Having maximum capacity not exceeding 5 million l/year	u	NIL
	22	- - - Having maximum capacity exceeding 5 million l/year	u	NIL
	8438.50	- <i>Machinery for the preparation of meat or poultry:</i>		
		- - <i>Machinery for the preparation of meat:</i>		
	11	- - - Electrically operated	u	20%
	12	- - - Not electrically operated	u	NIL
		- - <i>Machinery for the preparation of poultry:</i>		
	91	- - - Electrically operated	u	20%
	92	- - - Not electrically operated	u	NIL
	8438.60	- <i>Machinery for the preparation of fruits, nuts or vegetables:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8438.80	- <i>Other machinery:</i>		
		- - <i>Coffee pulpers:</i>		
	11	- - - Electrically operated	u	20%
	12	- - - Not electrically operated	u	NIL
		- - <i>Other:</i>		
	91	- - - Electrically operated	u	20%
	92	- - - Not electrically operated	u	NIL
	8438.90	- <i>Parts:</i>		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.39		-- <i>Of electrically operated machines:</i> --- Of goods of sub-heading 8438.30.00 (manual or animal powered) or 8438.80.00 (coffee pulpers)	kg	20%
		--- Other	kg	20%
		-- <i>Of non-electrically operated machines:</i> --- Of goods of sub-heading 8438.30.00 (manual or animal powered) or 8438.80.00 (coffee pulpers)	kg	NIL
		--- Other	kg	NIL
		<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>		
	8439.10	- Machinery for making pulp of fibrous cellulosic material	u	20%
	8439.20	- Machinery for making paper or paperboard	u	20%
	8439.30	- Machinery for finishing paper or paperboard	u	20%
	8439.91	- <i>Parts:</i> -- <i>Of machinery for making pulp of fibrous cellulosic material:</i>		
		--- Of electrically operated machines	kg	20%
		--- Of non-electrically operated machines	kg	NIL
		- <i>Other:</i> --- Of electrically operated machines	kg	20%
		--- Of non-electrically operated machines	kg	NIL
84.40	8440.10	<b>Book-binding machinery, including book-sewing machines.</b>		
		- <i>Machinery:</i> -- <i>Electrically operated:</i> --- Book binding machinery	u	20%
		--- Other	u	20%
		-- <i>Not electrically operated:</i> --- Book binding machinery	u	NIL
		--- Other	u	NIL
		- <i>Parts:</i> -- Of electrically operated machines	kg	20%
		-- Of non-electrically operated machines	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.41		<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>		
	8441.10	- <i>Cutting machines:</i>		
		- - <i>Electrically operated:</i>		
	11	- - - Paper or paperboard cutting machines	u	20%
	19	- - - Other	u	20%
		- - <i>Not electrically operated:</i>		
	21	- - - Paper or paperboard cutting machines	u	NIL
	29	- - - Other	u	NIL
	8441.20	- <i>Machines for making bags, sacks or envelopes:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8441.30	- <i>Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8441.40	- <i>Machines for moulding articles in paper pulp, paper or paperboard:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8441.80	- <i>Other machinery:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8441.90	- <i>Parts:</i>		
	10	- - Of electrically operated machines	kg	20%
	20	- - Of non-electrically operated machines	kg	NIL
84.42		<b>Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b>		
	8442.10	- <i>Phototype-setting and composing machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.43	8442.20	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device:		
	10	-- Electrically operated	u	20%
	20	-- Not electrically operated	u	NIL
	8442.30	- Other machinery, apparatus and equipment:		
		-- Electrically operated:		
	11	--- Impressed flongs and matrices	u	20%
	12	--- Machinery for type founding machines	u	20%
	19	--- Other	u	20%
		-- Not electrically operated:		
	21	--- Impressed flongs and matrices	u	NIL
	22	--- Machinery for type founding machines	u	NIL
	29	--- Other	u	NIL
	8442.40	- Parts of the foregoing machinery, apparatus or equipment:		
	10	-- Of electrically operated machines, apparatus or equipment	kg	20%
		-- Of non-electrically operated machines, apparatus or equipment:		
	21	--- Of type-founding or type-setting machinery	kg	NIL
	29	--- Other	kg	NIL
	8442.50	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
	10	-- Printing type of all kinds	kg	NIL
	90	-- Other	kg	NIL
		Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.		
		- Offset printing machinery:		
	8443.11	-- Reel fed:		
	10	--- Electrically operated	u	20%
	20	--- Not electrically operated	u	NIL
	8443.12	-- Sheet fed, office type (sheet size not exceeding 22 x 36 cm):		
	10	--- Electrically operated	u	20%
	20	--- Not electrically operated	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.44	8443.19	- - Other:		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
		- Letterpress printing machinery, excluding flexographic printing:		
	8443.21	- - Reel fed:		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8443.29	- - Other:		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8443.30	- Flexographic printing machinery:		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8443.40	- Gravure printing machinery:		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
		- Other printing machinery:		
	8443.51	00 - Ink-jet printing machines	u	20%
	8443.59	- - Other:		
	10	- - - Platen presses	u	NIL
	20	- - - Screen printing machinery for the manufacture of PCB/PWBs [ITA/2 (AS2)]	u	NIL
	90	- - - Other	u	NIL
	8443.60	- Machines for uses ancillary to printing:		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8443.90	- Parts:		
	10	- - Of screen printing machinery for the manufacture of PCB/PWBs [ITA/2 (AS2)]	kg	NIL
	20	- - Other, for electrically operated machines	kg	NIL
	90	- - Other	kg	20%
		<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>		
	8444.00	- Electrically operated:		
	11	- - Machines for extruding	u	20%
	19	- - Other	u	20%
		- Not electrically operated:		
	21	- - Machines for extruding	u	NIL
	29	- - Other	u	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
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.		
		- <i>Machines for preparing textile fibres:</i>		
	8445.11	- - <i>Carding machines:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8445.12	- - <i>Combing machines:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8445.13	- - <i>Drawing or roving machines:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8445.19	- - <i>Other:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8445.20	- <i>Textile spinning machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8445.30	- <i>Textile doubling or twisting machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8445.40	- <i>Textile winding (including weft-winding) or reeling machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8445.90	- <i>Other:</i>		
		- - <i>Electrically operated:</i>		
	11	- - - Warping or warp sizing machines	u	20%
	19	- - - Other	u	20%
		- - <i>Not electrically operated:</i>		
	21	- - - Warping or warp sizing machines	u	NIL
	29	- - - Other	u	NIL
84.46		Weaving machines (looms).		
	8446.10	- <i>For weaving fabrics of a width not exceeding 30 cm:</i>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.47	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
	8446.21	00 - - Power looms	u	20%
	8446.29	00 - - Other	u	NIL
	8446.30	00 - For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	20%
		<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>		
		- Circular knitting machines:		
	8447.11	- - With cylinder diameter not exceeding 165 mm:		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8447.12	- - With cylinder diameter exceeding 165 mm:		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8447.20	- Flat knitting machines; stitch-bonding machines:		
		- - Electrically operated:		
	11	- - - Knitting machines	u	20%
	19	- - - Other	u	20%
		- - Not electrically operated:		
	21	- - - Knitting machines	u	NIL
	29	- - - Other	u	NIL
84.48	8447.90	- Other:		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
		<b>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).</b>		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:</i>		
	8448.11	- - <i>Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith:</i>		
		- - - <i>Electrically operated:</i>		
	11	- - - - Dobbies and jacquards; card punching machines for jacquards	kg	20%
	19	- - - - Other	kg	20%
		- - - <i>Not electrically operated:</i>		
	21	- - - - Dobbies and jacquards; card punching machines for jacquards	kg	NIL
	29	- - - - Other	kg	NIL
	8448.19	- - <i>Other:</i>		
	10	- - - Electrically operated	kg	20%
	20	- - - Not electrically operated	kg	NIL
	8448.20	00 - Parts and accessories of machines of heading 84.44 or their auxiliary machinery	kg	NIL
		- <i>Parts and accessories of machines of heading 84.45 or their auxiliary machinery:</i>		
	8448.31	00 - - Card clothing	kg	NIL
	8448.32	00 - - Of machines for preparing textile fibres, other than card clothing	kg	NIL
	8448.33	- - <i>Spindles, spindle flyers, spinning rings and ring travellers:</i>		
	10	- - - Spindles	kg	NIL
	90	- - - Other	kg	NIL
	8448.39	00 - - Other	kg	NIL
		- <i>Parts and accessories of weaving machines (looms) or of their auxiliary machinery:</i>		
	8448.41	00 - - Shuttles	kg	NIL
	8448.42	00 - - Reeds for looms, healds and heald-frames	kg	NIL
	8448.49	- - <i>Other:</i>		
		- - - <i>Parts of electrically operated machines:</i>		
	11	- - - - Warp beam stands and creels	kg	20%
	19	- - - - Other	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.49		- - - <i>Parts of non-electrically operated machines:</i>		
		21 - - - Warp beam stands and creels	kg	NIL
		29 - - - Other	kg	NIL
	8448.51	- <i>Parts and accessories of machines of heading 84.47 or their auxiliary machinery:</i>		
		00 - - Sinkers, needles and other articles used in forming stitches	kg	NIL
		00 - - Other	kg	NIL
	8449.00	<b>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.</b>		
		- <i>Electrically operated machinery:</i>		
		11 - - Machinery for the manufacture or finishing of felt in the piece or in shapes, including machinery for making felt hats	kg	20%
		19 - - Other	kg	20%
		- <i>Non-electrically operated machinery:</i>		
		21 - - Machinery for the manufacture or finishing of felt in the piece or in shapes, including machinery for making felt hats	kg	NIL
		29 - - Other	kg	NIL
		- <i>Other:</i>		
		91 - - Parts of machines of sub-heading 8449.00.11	kg	NIL
		92 - - Parts of machines of sub-heading 8449.00.21	kg	NIL
		99 - - Other	kg	NIL
84.50	8450.11	<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>		
		- <i>Machines, each of a dry linen capacity not exceeding 10 kg:</i>		
		- - <i>Fully-automatic machines:</i>		
	20	10 - - - Each of a dry linen capacity not exceeding 6 kg	u	5%
		20 - - - Each of a dry linen capacity exceeding 6 kg	u	5%
	8450.12	- - <i>Other machines, with built-in centrifugal drier:</i>		
		10 - - - Each of a dry linen capacity not exceeding 6 kg	u	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.51	8450.19	20 - - Each of a dry linen capacity exceeding 6 kg	u	5%
		- - <i>Other:</i>		
		10 - - Each of a dry linen capacity not exceeding 6 kg	u	5%
	8450.20	20 - - Each of a dry linen capacity exceeding 6 kg	u	5%
		00 - Machines, each of a dry linen capacity exceeding 10 kg	u	5%
		8450.90 - <i>Parts:</i>		
	8450.90	10 - - Of goods of sub-heading 8450.20	kg	20%
		20 - - Of goods of sub-heading 8450.11, 8450.12 or 8450.19	kg	20%
		<b>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.</b>		
	8451.10	00 - Dry-cleaning machines	u	20%
		- <i>Drying machines:</i>		
	8451.21	00 - - Each of a dry linen capacity not exceeding 10 kg	u	20%
	8451.29	00 - - Other	u	20%
	8451.30	00 - Ironing machines and presses (including fusing presses)	u	20%
	8451.40	- <i>Washing, bleaching or dyeing machines:</i>		
		10 - - Bleaching or dyeing machines	u	20%
		20 - - Washing machines	u	20%
	8451.50	00 - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	20%
	8451.80	- <i>Other machinery:</i>		
		- - <i>For domestic use:</i>		
		11 - - Dressing or finishing machines	u	20%
	19	- - Other	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.52	8451.90	-- <i>Other:</i>		
		91 --- Dressing or finishing machines	u	20%
		99 --- Other	u	20%
		- <i>Parts:</i>		
		10 -- Of machines, of a dry lines capacity not exceeding 10 kg	kg	20%
	90	-- Other	kg	20%
		<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>		
	8452.10	00 - Sewing machines of the household type	u	5%
		- <i>Other sewing machines:</i>		
	8452.21	00 -- Automatic units	u	5%
	8452.29	00 -- Other	u	5%
	8452.30	00 - Sewing machine needles	kg	5%
	8452.40	- <i>Furniture, bases and covers for sewing machines and parts thereof:</i>		
		10 -- For the machinery of sub-heading 8452.10	kg	5%
		90 -- Other	kg	5%
	8452.90	- <i>Other parts of sewing machines:</i>		
		10 -- Of machinery of sub-heading 8452.10	kg	5%
		-- <i>Other:</i>		
		91 --- Head parts and accessories	kg	5%
		92 --- Arms, beds, foot, and pedals	kg	5%
		93 --- For stands, flywheels and beltguards	kg	5%
		94 --- Other, used in the manufacture sewing machines	kg	5%
		99 --- Other	kg	5%
		<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	- <i>Machinery for preparing, tanning or working hides, skins or leather:</i>		
		-- <i>Electrically operated:</i>		
		11 --- Machinery for preparing or tanning	u	20%
84.53	19	--- Other	u	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.54	21 29	- - <i>Not electrically operated:</i>		
		- - - Machinery for preparing or tanning	u	NIL
		- - - Other	u	NIL
	8453.20	- <i>Machinery for making or repairing footwear:</i>		
		- - Electrically operated	u	20%
		- - Not electrically operated	u	NIL
	8453.80	- <i>Other machinery:</i>		
		- - Electrically operated	u	20%
		- - Not electrically operated	u	NIL
	8453.90	00 - Parts	kg	NIL
		<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>		
	8454.10	00 - Converters	u	NIL
	8454.20	- <i>Ingot moulds and ladles:</i>		
		- - Ingot moulds	u	NIL
		- - Ladles	u	NIL
	8454.30	00 - Casting machines	u	NIL
	8454.90	00 - Parts	kg	NIL
84.55		<b>Metal-rolling mills and rolls therefor.</b>		
	8455.10	00 - Tube mills	u	NIL
		- <i>Other rolling mills:</i>		
	8455.21	00 - - Hot or combination hot and cold	u	NIL
	8455.22	00 - - Cold	u	NIL
	8455.30	00 - Rolls for rolling mills	u	NIL
	8455.90	00 - Other parts	kg	NIL
		<b>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.</b>		
84.56	8456.10	- <i>Operated by laser or other light or photon beam processes:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.57	10	- - Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers [ITA1/A-121]; lasercutters for cutting contacting tracks in semiconductor production by laser beam [ITA1/B-125]	u	20%
	90	- - Other	u	20%
	8456.20	00 - Operated by ultrasonic processes	u	20%
	8456.30	00 - Operated by electro-discharge processes	u	20%
		- Other:		
	8456.91	00 - - For dry-etching patterns on semiconductor materials [ITA1/A-123]	u	20%
	8456.99	- - Other:		
	10	- - - Focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor device [ITA1/A-124]; apparatus for stripping or cleaning semiconductor wafers [ITA1/A-122]	u	20%
	20	- - - Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of PCB/PWBs [ITA/2 (AS2)]	u	20%
	30	- - - Apparatus for dry etching patterns on flat panel display substrates [ITA/2 (AS2)]	u	20%
	40	- - - Wet processing equipment for the application by immersion of electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates [ITA/2 (AS2)]	u	20%
	90	- - - Other	u	20%
		<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>		
	8457.10	00 - Machining centres	u	20%
84.58	8457.20	00 - Unit construction machines (single station)	u	20%
	8457.30	00 - Multi-station transfer machines	u	20%
		<b>Lathes (including turning centres) for removing metal.</b>		
		- Horizontal lathes:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.59	8458.11 00	- - Numerically controlled	u	20%
	8458.19	- - <i>Other:</i>		
	10	- - - Having height of the centre not exceeding 300 mm	u	20%
	90	- - - Other	u	20%
		- <i>Other lathes:</i>		
	8458.91 00	- - Numerically controlled	u	20%
	8458.99	- - <i>Other:</i>		
	10	- - - Having height of the centre not exceeding 300 mm	u	20%
	90	- - - Other	u	20%
		<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	- <i>Way-type unit head machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
		- <i>Other drilling machines:</i>		
	8459.21 00	- - Numerically controlled	u	20%
	8459.29	- - <i>Other:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
		- <i>Other boring-milling machines:</i>		
	8459.31 00	- - Numerically controlled	u	20%
	8459.39	- <i>Other:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8459.40	- <i>Other boring machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
		- <i>Milling machines, knee-type:</i>		
	8459.51 00	- - Numerically controlled	u	20%
	8459.59	- - <i>Other:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.60		- <i>Other milling machines:</i>		
	8459.61 00	- - Numerically controlled	u	20%
	8459.69	- - <i>Other:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8459.70	- <i>Other threading or tapping machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
		<b>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.</b>		
		- <i>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:</i>		
	8460.11 00	- - Numerically controlled	u	20%
	8460.19	- - <i>Other:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
		- <i>Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:</i>		
	8460.21 00	- - Numerically controlled	u	20%
	8460.29	- - <i>Other:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
		- <i>Sharpening (tool or cutter grinding) machines:</i>		
	8460.31	- - <i>Numerically controlled:</i>		
	10	- - - 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 [ITA/2 (AS2)]	u	20%
	90	- - - Other	u	20%
	8460.39	- - <i>Other:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.61	8460.40	- <i>Honing or lapping machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8460.90	- <i>Other:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
		<b>Machine-tools for planning, 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.</b>		
	8461.20	- <i>Shaping or slotting machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8461.30	- <i>Broaching machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8461.40	- <i>Gear cutting, gear grinding or gear finishing machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8461.50	- <i>Sawing or cutting-off machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8461.90	- <i>Other:</i>		
84.62		- - <i>Electrically operated:</i>		
	11	- - - Planing machines	u	20%
	19	- - - Other	u	20%
		- - <i>Not electrically operated:</i>		
	91	- - - Planing machines	u	NIL
	99	- - - Other	u	NIL
		<b>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.</b>		
	8462.10	- <i>Forging or die-stamping machines (including presses) and hammers:</i>		
	10	- - Electrically operated	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	20	- - Not electrically operated	u	NIL
		- <i>Bending, folding, straightening or flattening machines (including presses):</i>		
	8462.21	- - Numerically controlled:		
	10	- - - Machines for bending, folding and straightening semiconductor leads [ITA1/B-146]	u	20%
	90	- - - Other	u	20%
	8462.29	- - Other:		
		- - - Electrically operated:		
	11	- - - - Machines for bending, folding and straightening semiconductor leads [ITA1/B-146]	u	20%
	19	- - - - Other	u	20%
	20	- - - Not electrically operated	u	NIL
		- <i>Shearing machines (including presses), other than combined punching and shearing machines:</i>		
	8462.31	00 - - Numerically controlled	u	20%
	8462.39	- - Other:		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
		- <i>Punching or notching machines (including presses), including combined punching and shearing machines:</i>		
	8462.41	00 - - Numerically controlled	u	20%
	8462.49	- - Other:		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
		- Other:		
	8462.91	00 - - Hydraulic presses	u	NIL
	8462.99	- - Other:		
	10	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	u	20%
	20	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.63		30 - - - Other presses for working metal or metal carbides, electrically operated	u	20%
		40 - - - Other presses for working metal or metal carbides, not electrically operated	u	NIL
		50 - - - Other, electrically operated	u	20%
		60 - - - Other, not electrically operated	u	NIL
		<b>Other machine-tools for working metal or cermets, without removing material.</b>		
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:		
		- - Electrically operated:		
	11	- - - Wire-drawing machines	u	20%
	19	- - - Other	u	20%
	20	- - Not electrically operated	u	NIL
	8463.20	- Thread rolling machines:		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8463.30	- Machines for working wire:		
		- - Electrically operated:		
	11	- - - Wire-drawing machines	u	20%
	19	- - - Other	u	20%
	20	- - Not electrically operated	u	NIL
	8463.90	- Other:		
		- - Electrically operated:		
	11	- - - Riveting machines	u	20%
	19	- - - Other	u	20%
		- - Not electrically operated:		
	21	- - - Riveting machines	u	NIL
	29	- - - Other	u	NIL
84.64		<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</b>		
	8464.10	- Sawing machines:		
		- - Electrically operated:		
	11	- - - For sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-126]	u	20%
	12	- - - Other, for working stone, ceramic, concrete, asbestos-cement or like mineral materials	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.65	8464.20	19 - - - Other	u	20%
		90 - - Other	u	NIL
		- Grinding or polishing machines:		
		- - Electrically operated:		
		11 - - - Grinding, polishing and lapping machines for processing of semiconductor wafers [ITA1/A-127]	u	20%
		12 - - - Other, for working stone, ceramic, concrete, asbestos-cement or like mineral materials	u	20%
		19 - - - Other	u	20%
		90 - - Other	u	NIL
	8464.90	- Other:		
		- - Electrically operated:		
		11 - - - Dicing machines for scribing or scoring semiconductor wafers [ITA1/A-128]	u	20%
		12 - - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA/B-142]	u	20%
		13 - - - Other, for working stone, ceramic, concrete, asbestos-cement or like mineral materials	u	20%
		19 - - - Other	u	20%
		90 - - Other	u	NIL
	8465.10	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.		
		- Machines which can carry out different types of machining operations without tool change between such operations:		
		10 - - Electrically operated	u	20%
		20 - - Not electrically operated	u	NIL
		- Other:		
	8465.91	- - Sawing machines:		
		10 - - - For scoring PCB/PWBs or PCB/PWB substrates [ITA/2 (AS2)], electrically operated	u	20%
		20 - - - Other, electrically operated	u	20%
		90 - - - Other	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	13	-- Laser printers	u	NIL
	19	-- Other printers	u	NIL
	21	-- Computer terminals or monitors, colour, excluding closed circuit television monitors	u	NIL
	29	-- Other computer terminals or monitors, excluding closed circuit television monitors	u	NIL
	30	-- Computer keyboards	u	NIL
	40	-- X-Y coordinate input devices, including mouse, light pens, joysticks, track balls, and touch sensitive screens	u	NIL
	50	-- Plotters whether input or output units of heading 84.71 or drawing or drafting machines of heading 90.17 [ITA1/B-198]	u	NIL
	60	-- Projection type flat panel display units used with automatic data processing machines which can display digital information generated by the central processing unit [ITA1/B-200]	u	NIL
	90	-- Other	u	NIL
	8471.70	- Storage units: [ITA1/A-016] [ex ITA/B-194]		
	10	-- Floppy disk drives	u	NIL
	20	-- Hard disk drives	u	NIL
	30	-- Tape drives	u	NIL
	40	-- Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives [ITA1/B-196]	u	NIL
	50	-- Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology, including Bernoulli Box, Syquest, or Zipdrive cartridge storage units [ITA1/B-201]	u	NIL
		-- Other:		
	91	--- Backup management systems	u	NIL
	99	--- Other	u	NIL
	8471.80	- Other units of automatic data processing machines: [ITA1/A-017]		
	10	-- Control units [ITA1/B-194]	u	NIL
	20	-- Adaptor units [ITA1/B-194]	u	NIL
	30	-- Gateways including VoIP [ITA1/B-194]	u	NIL
	40	-- Data routers [ITA1/B-194]	u	NIL
	50	-- Wireless bridges and routers [ITA1/B-194]	u	NIL
	60	-- Firewalls	u	NIL
	70	-- Sound card [ITA/B-202] and video card	u	NIL
	90	-- Other	u	NIL
	8471.90	- Other: [ITA1/A-018] [ex ITA1/B-194]		
	10	-- Bar code readers	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.72	20	-- Optical character readers, document or image scanners	u	NIL
	30	-- Card readers, card punches; tabulators; statistical machines of a kind operated in conjunction with punched card; computer peripheral units	u	NIL
	40	-- Other auxiliary machines for use with statistic machine	u	NIL
	90	-- Other	u	NIL
		<b>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).</b>		
	8472.10	- Duplicating machines:		
	10	-- Electrically operated	u	5%
	20	-- Not electrically operated	u	NIL
	8472.20	- Addressing machines and address plate embossing machines:		
	10	-- Electrically operated	u	5%
	20	-- 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:		
	10	-- Electrically operated	u	5%
	20	-- Not electrically operated	u	NIL
	8472.90	- Other:		
	10	-- Automatic teller machines [ITA1/A-019]	u	5%
	20	-- Electronic fingerprint identification system	u	5%
	30	-- Other, electrically operated	u	5%
	90	-- Other, not electrically operated	u	NIL
84.73		<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72</b>		
	8473.10	- Parts and accessories of the machines of heading 84.69:		
	10	-- Printed circuit assemblies for word-processing [ITA1/B-199]	kg	NIL
	90	-- Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- <i>Parts and accessories of the machines of heading 84.70:</i>		
	8473.21 00	- - Of electronic calculating machines of sub-heading 8470.10.00, 8470.21.00 or 8470.29.00 [ITA1/A-020]	kg	NIL
	8473.29 00	- - Other [ITA1/A-021] [ITA1/B-199]	kg	NIL
	8473.30	- <i>Parts and accessories of the machines of heading 84.71: [ITA/A-022] [ex ITA1/B-194] [ex ITA/B-202] [ITA1/B-199]</i>		
	10	- - Assembled printed circuit boards	kg	NIL
	20	- - Black ink-filled cartridges for computer printers	kg	NIL
	90	- - Other	kg	NIL
	8473.40	- <i>Parts and accessories of the machines of heading 84.72:</i>		
	11	- - For electrically operated machines: - - - Parts including printed circuit assemblies for automatic teller machines [ITA1/B-199] [ex 8473.40 (parts of ATM) [ITA/2]]	kg	5%
	19	- - - Other	kg	5%
	20	- - For non-electrically operated machines	kg	NIL
	8473.50	- <i>Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72: [ITA1/A-023] [ITA1/B-199]</i>		
	11	- - For electrically operated machines: - - - Suitable for use of machines of heading 84.71	kg	5%
	19	- - - Other	kg	5%
	21	- - For non-electrically operated machines: - - - Suitable for use of machines of heading 84.71	kg	NIL
	29	- - - Other	kg	NIL
84.74		<b>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.</b>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.75	8474.10	- <i>Sorting, screening, separating or washing machines:</i>		
	10	-- Electrically operated	u	20%
	20	-- Not electrically operated	u	NIL
	8474.20	- <i>Crushing or grinding machines:</i>		
		-- <i>Electrically operated:</i>		
	11	--- For stone	u	20%
	19	--- Other	u	20%
		-- <i>Not electrically operated:</i>		
	21	--- For stone	u	NIL
	29	--- Other	u	NIL
		- <i>Mixing or kneading machines:</i>		
	8474.31	-- <i>Concrete or mortar mixers:</i>		
	10	--- Electrically operated	u	20%
	20	--- Not electrically operated	u	NIL
	8474.32	-- <i>Machines for mixing mineral substances with bitumen:</i>		
		--- <i>Electrically operated:</i>		
	11	---- Machines for mixing mineral substances with bitumen, having capacity not exceeding 80 tons/hour	u	20%
	19	---- Other	u	20%
		--- <i>Not electrically operated:</i>		
	21	---- Machines for mixing mineral substances with bitumen, having capacity not exceeding 80 tons/hour	u	NIL
	29	---- Other	u	NIL
	8474.39	-- <i>Other:</i>		
	10	--- Electrically operated	u	20%
	20	--- Not electrically operated	u	NIL
	8474.80	- <i>Other machinery:</i>		
	10	-- Electrically operated	u	20%
	20	-- Not electrically operated	u	NIL
	8474.90	- <i>Parts:</i>		
	10	-- Of electrically operated machines	kg	20%
	20	-- Of non-electrically operated machines	kg	NIL
		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.76	8475.10	- <i>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
		- <i>Machines for manufacturing or hot working glass or glassware:</i>		
	8475.21	00 - - Machines for making optical fibres and preforms thereof	u	20%
	8475.29	00 - - Other	u	NIL
	8475.90	- <i>Parts:</i>		
	10	- - Of electrically operated machines	kg	20%
	20	- - Of non-electrically operated machines	kg	NIL
		<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>		
		- <i>Automatic beverage-vending machines:</i>		
	8476.21	00 - - Incorporating heating or refrigerating devices	u	5%
	8476.29	00 - - Other	u	5%
		- <i>Other machines:</i>		
84.77	8476.81	00 - - Incorporating heating or refrigerating devices	u	5%
	8476.89	00 - - Other	u	5%
	8476.90	- <i>Parts:</i>		
	10	- - Of electrically operated machines incorporating heating or refrigerating devices	kg	5%
	90	- - Other	kg	5%
		<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>		
	8477.10	- <i>Injection-moulding machines:</i>		
	10	- - For moulding rubber	u	20%
		- <i>For moulding plastics:</i>		
	31	- - - P.V.C. injection moulding machines	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	32	- - - Encapsulation equipment for assembly of semiconductors [ITA1/B-137]	u	20%
	39	- - - Other	u	20%
	8477.20	- <i>Extruders:</i>		
	10	- - For extruding rubber	u	20%
	20	- - For extruding plastics	u	20%
	8477.30	- <i>Blow moulding machines:</i>		
	10	- - For moulding rubber	u	20%
	20	- - For moulding plastics	u	20%
	8477.40	- <i>Vacuum moulding machines and other thermoforming machines:</i>		
	10	- - For moulding or forming rubber	u	20%
		- - <i>For moulding or forming plastics:</i>		
	21	- - - Encapsulation equipment for assembly of semiconductors [ITA1/B-137, B-144]	u	20%
	29	- - - Other	u	20%
		- <i>Other machinery for moulding or otherwise forming:</i>		
	8477.51	00 - - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	20%
	8477.59	- - <i>Other:</i>		
	10	- - - For rubber	u	20%
		- - - <i>For plastics:</i>		
	21	- - - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings [ITA/2 (AS2)]	u	20%
	22	- - - - Encapsulation equipment for assembly of semiconductors [ITA1/B-137, B-144]	u	20%
	29	- - - - Other	u	20%
		- <i>Other machinery:</i>		
	8477.80	10 - - For rubber, electrically operated	u	20%
		20 - - For rubber, not electrically operated	u	NIL
		- - <i>For plastics, electrically operated:</i>		
	31	- - - Lamination presses for the manufacture of PCB/PWBs [ITA/2 (AS2)]	u	20%
	39	- - - Other	u	20%
	40	- - For plastics, not electrically operated	u	NIL
	8477.90	- <i>Parts:</i>		

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.78		10 - - Of electrically operated machines for working rubber or for the manufacture of products from rubber	kg	20%
		20 - - Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	kg	NIL
		- - <i>Of electrically machines for working plastics or for the manufacture of products from plastic materials:</i>		
		31 - - - Parts of encapsulation equipment for assembly of semiconductors [ITA1/B-138, B-155]	kg	20%
		32 - - - Parts of lamination presses for the manufacture of PCB/PWBs; parts for machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings [ITA/2 (AS)]	kg	20%
		39 - - - Other	kg	20%
		40 - - Of non-electrically machines for working plastics or for the manufacture of products from plastic materials	kg	NIL
		<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>		
		- <i>Machinery:</i>		
		- - <i>Electrically operated:</i>		
		11 - - - Cigar or cigarette making machines	u	20%
		19 - - - Other	u	20%
		- - <i>Not electrically operated:</i>		
		21 - - - Cigar or cigarette making machines	u	NIL
84.79		29 - - - Other	u	NIL
		- <i>Parts:</i>		
		10 - - Of electrically operated machines	kg	20%
		20 - - Of non-electrically operated machines	kg	NIL
		<b>Machines and mechanical appliances, having individual functions, not specified or included elsewhere in this Chapter.</b>		
		- <i>Machinery for public works, building or the like:</i>		
		10 - - Electrically operated	u	20%
		20 - - Not electrically operated	u	NIL
	8479.20	- <i>Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - <i>Electrically operated:</i>		
	11	- - - Machinery for making palm oil	u	20%
	19	- - - Other	u	20%
		- - <i>Not electrically operated:</i>		
	21	- - - Machinery for making palm oil	u	NIL
	29	- - - Other	u	NIL
	8479.30	- <i>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:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8479.40	- <i>Rope or cable-making machines:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	8479.50	- <i>Industrial robots, not elsewhere specified or included:</i>		
	10	- - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	u	20%
	90	- - Other	u	20%
	8479.60	00 - Evaporative air coolers	u	20%
		- <i>Other machines and mechanical appliances:</i>		
	8479.81	- - <i>For treating metal, including electric wire coil-winders:</i>		
	10	- - - Electrically operated	u	20%
	20	- - - Not electrically operated	u	NIL
	8479.82	- - <i>Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:</i>		
		- - - <i>Electrically operated:</i>		
	11	- - - - Apparatus for the regeneration of chemical solutions used in the manufacture of PCB/PWBs [ITA/2 (AS2)]	u	20%
	12	- - - - Machinery for the manufacture of medicine or for laboratory use	u	20%
	19	- - - - Other	u	20%
		- - - <i>Not electrically operated:</i>		
	21	- - - - Apparatus for the regeneration of chemical solutions used in the manufacture of PCB/PWBs [ITA/2 (AS2)]	u	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	29	- - - Other	u	NIL
	8479.89	- - Other:		
	10	- - - Apparatus for growing or pulling monocrystal semi-conductor boules [ITA1/A-140]; apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168]; die attach apparatus, tape automated bonders, wire bonders [ITA1/B-143] and encapsulation equipment for assembly of semiconductors [ITA1/B-144, B-137]; epitaxial deposition machines for semiconductor wafers [ITA1/A-145]; spinners for coating photographic emulsions on semiconductor wafers [ITA1/B-148]; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	u	20%
	20	- - - Chemical vapour deposition apparatus for flat panel display production; automated machines for the transport, handling and storage of PCB/PWBs or PCAs; lamination presses for the manufacture of PCB/PWBs; 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 PCB/PWBs; spinners for coating photosensitive emulsions on flat panel display substrates; equipment for mechanically cleaning the surfaces of PCB/PWBs during manufacturing; automated machines for the placement or the removal of components or contact elements on semiconductor materials, PCB/PWBs or other substrates; registration equipment for the alignment of PCB/PWBs or PCAs in the manufacturing process; apparatus for spot application of liquids, soldering pastes, solder ball, adhesives or sealants to PCB/PWBs or their components; apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components; equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of PCB/PWBs or PCAs; wet processing equipment for the application by immersion of chemical or	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.80		electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates; apparatus for physical deposition on flat panel display substrates [ITA/2 (AS2)]		
	30	- - - Other electrically operated	u	20%
	40	- - - Other not-electrically operated	u	NIL
	8479.90	- <i>Parts:</i>		
	10	- - Of goods of sub-heading 8479.89.10	kg	20%
	20	- - Of goods of sub-heading 8479.89.20	kg	20%
	30	- - Of other electrically operated machines	kg	20%
	40	- - Of non-electrically operated machines	kg	NIL
		<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>		
	8480.10	00 - Moulding boxes for metal foundry	kg	NIL
	8480.20	00 - Mould bases	kg	NIL
	8480.30	00 - Moulding patterns	kg	NIL
		- <i>Moulds for metal or metal carbides:</i>		
	8480.41	00 - - Injection or compression types	kg	NIL
	8480.49	00 - - Other	kg	NIL
	8480.50	00 - Moulds for glass	kg	NIL
	8480.60	- <i>Moulds for mineral materials:</i>		
	10	- - Moulds for concrete	kg	NIL
	90	- - Other	kg	NIL
		- <i>Moulds for rubber or plastics:</i>		
	8480.71	- - <i>Injection or compression types:</i>		
	10	- - - Moulds for the manufacture of soles	kg	NIL
	20	- - - Moulds for manufacture of semiconductor devices [ITA1/A-169]	kg	NIL
	90	- - - Other	kg	NIL
	8480.79	- - <i>Other:</i>		
	10	- - - Moulds for the manufacture of soles	kg	NIL
	90	- - - Other	kg	NIL
84.81		<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8481.10	- <i>Pressure-reducing valves:</i>		
	10	- - Of iron steel	kg	NIL
		- - <i>Of copper or copper alloys:</i>		
	21	- - - Of 25 mm or less in internal diameter	kg	NIL
	22	- - - Of more than 25 mm in internal diameter	kg	NIL
	30	- - Of other metals	kg	NIL
		- - <i>Of plastic:</i>		
	41	- - - Of not less than 10 mm and not more than 25 mm in internal diameter	kg	NIL
	49	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	8481.20	- <i>Valves for oleohydraulic or pneumatic transmissions:</i>		
		- - <i>Of iron or steel:</i>		
	11	- - - Magnetic valves for doors of passenger cars or buses	kg	NIL
	19	- - - Other	kg	NIL
		- - <i>Of copper or copper alloys:</i>		
	21	- - - Of 25 mm or less in internal diameter	kg	NIL
	22	- - - Exceeding 25 mm in internal diameter	kg	NIL
	30	- - Of other metals	kg	NIL
		- - <i>Of plastics:</i>		
	41	- - - Of not less than 10 mm and not more than 25 mm in internal diameter	kg	NIL
	49	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	8481.30	- <i>Check (nonreturn) valves:</i>		
		- - <i>Of iron or steel:</i>		
	11	- - - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm	kg	NIL
	19	- - - Other	kg	NIL
		- - <i>Of copper or copper alloys:</i>		
	21	- - - Of 25 mm or less in internal diameter	kg	NIL
	22	- - - Exceeding 25 mm in internal diameter	kg	NIL
	23	- - - Other cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm	kg	NIL
	29	- - - Other	kg	NIL
		- - <i>Of other metals:</i>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	31	- - - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm	kg	NIL
	39	- - - Other	kg	NIL
		- - <i>Of plastics:</i>		
	41	- - - Of not less than 10 mm and not more than 25 mm in internal diameter	kg	NIL
	42	- - - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm	kg	NIL
	49	- - - Other	kg	NIL
		- - <i>Other:</i>		
	91	- - - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm	kg	NIL
	99	- - - Other	kg	NIL
	8481.40	- <i>Safety or relief valves:</i>		
	10	- - Of iron or steel	kg	NIL
		- - <i>Of copper or copper alloys:</i>		
	21	- - - Not exceeding 25 mm in internal diameter	kg	NIL
	22	- - - Exceeding 25 mm in internal diameter	kg	NIL
	29	- - - Other	kg	NIL
	30	- - Of other metals	kg	NIL
		- - <i>Of plastics:</i>		
	41	- - - Of not less than 10 mm and not exceeding 25 mm in internal diameter	kg	NIL
	49	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	8481.80	- <i>Other appliances:</i>		
		- - <i>Valves for inner tubes:</i>		
	11	- - - Of copper or copper alloys	kg	NIL
	12	- - - Of other materials	kg	NIL
		- - <i>Valves for tubeless tyres:</i>		
	13	- - - Of copper or copper alloys	kg	NIL
	14	- - - Of other materials	kg	NIL
		- - <i>LPG cylinder valves of copper or copper alloys, having the following dimensions:</i>		
	21	- - - Having inlet and outlet internal diameters not exceeding 2.5 cm	kg	NIL
	22	- - - Having inlet or outlet internal diameter exceeding 2.5 cm	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		30 - - Cocks or valves, whether or not fitted with piezo-electric igniters for gas stoves and ranges	kg	NIL
		40 - - Soda water bottle valves; gas operated beer dispensing units	kg	NIL
		50 - - Mixing taps and valves	kg	NIL
		60 - - Water pipeline valves	kg	NIL
		70 - - Hog nipple waterers	kg	NIL
		85 - - Nipple joint valves	kg	NIL
		- - Other:		
		91 - - - Ball valves	kg	NIL
		- - - Gate valves, manually operated, of iron or steel, having the following dimensions:		
		92 - - - - Having inlet and outlet diameters of more than 5 cm but not more than 40 cm	kg	NIL
		93 - - - - Having inlet and outlet internal diameters of more than 40 cm	kg	NIL
		94 - - - - Manifold valves	kg	NIL
		95 - - - - Pneumatically controlled valves	kg	NIL
		- - - Other valves of plastics, having the following dimensions:		
		96 - - - - Having inlet and outlet diameters of not less than 1 cm but not more than 2.5 cm	kg	NIL
		97 - - - - Having inlet and outlet diameters of not less than 1 cm but more than 2.5 cm	kg	NIL
		98 - - - - Other, operated by hand, weighing less than 3 kg, surface treated or made of stainless steel or nickel	kg	NIL
		99 - - - - Other	kg	NIL
	8481.90	- Parts:		
		10 - - Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	kg	NIL
		- - For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter:		
		21 - - - Bodies, for water taps	kg	NIL
		22 - - - Bodies, for liquefied petroleum gas (LPG) cylinder valves	kg	NIL
		23 - - - Bodies, other	kg	NIL
		29 - - - Other	kg	NIL
		30 - - Valve bodies or stems of inner tube or tubeless tyres valves	kg	NIL
		40 - - Valve cores of inner tube or tubeless tyres valves	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.82	90	- - Other  Ball or roller bearings.	kg	NIL
	8482.10	00 - Ball bearings	u	NIL
	8482.20	00 - Tapered roller bearings, including cone and tapered roller assemblies	u	NIL
	8482.30	00 - Spherical roller bearings	u	NIL
	8482.40	00 - Needle roller bearings	u	NIL
	8482.50	00 - Other cylindrical roller bearings	u	NIL
	8482.80	00 - Other, including combined ball/roller bearings  - Parts:	u	NIL
	8482.91	00 - - Balls, needles and rollers	kg	NIL
	8482.99	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:		
	10	- - For earth moving machinery	u	15%
		- - For engines of vehicles of Chapter 87:		
	21	- - - For engines of vehicles of heading 87.01 except 8701.10 or 8701.90	u	20%
	22	- - - For engines of vehicles of sub-headings 8701.10 or 8701.90 (for agricultural purposes)	u	20%
	23	- - - For engines of vehicles of heading 87.11	u	20%
	24	- - - For engines of other vehicles of Chapter 87	u	20%
		- - For marine propulsion engines:		
	31	- - - Of an output not exceeding 22.38 kW	u	NIL
	39	- - - Other	u	NIL
	90	- - Other	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8483.20	- <i>Bearing housings, incorporating ball or roller bearings:</i>		
	10	- - For earth moving machinery	u	15%
	20	- - For motor vehicles	u	20%
	90	- - Other	u	NIL
	8483.30	- <i>Bearing housings, not incorporating ball or roller bearings, plain shaft bearings:</i>		
	10	- - For earth moving machinery	u	15%
	20	- - For motor vehicles	u	20%
	90	- - Other	u	NIL
	8483.40	- <i>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:</i>		
		- - <i>For engines of vehicles of Chapter 87:</i>		
	11	- - - For engines of vehicles of heading 87.01 except sub-heading 8701.10 or 8701.90	u	20%
	12	- - - For engines of vehicles of sub-heading 8701.10 or 8701.90 (for agricultural purposes)	u	20%
	13	- - - For engines of vehicles of heading 87.11	u	20%
	14	- - - For engines of other vehicles of Chapter 87	u	20%
		- - <i>For marine propulsion engines:</i>		
	21	- - - Of an output not exceeding 22.38 kW	u	NIL
	29	- - - Other	u	NIL
	30	- - For the engines of earth moving machines	u	20%
	90	- - For other engines	u	NIL
	8483.50	00 - Flywheels and pulleys, including pulley blocks	u	20% *
	8483.60	00 - Clutches and shaft couplings (including universal joints)	u	20% *
	8483.90	- <i>Toothed wheels, chain sprockets and other transmission elements presented separately; parts:</i>		
		- - <i>Parts of goods of sub-heading 8483.10:</i>		
	11	- - - For pedestrian controlled tractors of sub-heading 8701.10	kg	NIL
	12	- - - For agricultural tractors of sub-heading 8701.90	kg	NIL
	13	- - - For other tractors of heading 87.01	kg	15%
	14	- - - For other goods of heading 87.11	kg	20%
	15	- - - For goods of Chapter 87	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.84	19	- - - Other	kg	NIL
		- - <i>Other:</i>		
	91	- - - For pedestrian controlled tractors of sub-heading 8701.10	kg	NIL
	92	- - - For agricultural tractors of sub-heading 8701.90	kg	NIL
	93	- - - For other tractors of heading 87.01	kg	15%
	94	- - - For goods of heading 87.11	kg	20%
	95	- - - For other goods of Chapter 87	kg	20%
	99	- - - Other	kg	NIL
		<b>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.</b>		
	8484.10 00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	NIL
84.85	8484.20 00	- Mechanical seals	kg	NIL
	8484.90 00	- Other	kg	NIL
		<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>		
	8485.10 00	- Ships' or boats' propellers and blades therefor	kg	NIL
	8485.90	- <i>Other:</i>		
	10	- - Oil seal rings	kg	NIL
	90	- - Other	kg	NIL

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; or
  - (c) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not to 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 kinds commonly used for domestic purposes:
  - (a) Vacuum cleaners, including dry and wet vacuum cleaners, 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 85.34, "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.

5. 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 and microassemblies" are:
  - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;
  - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections 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, on a single insulating substrate (glass, ceramic etc.). These circuits may also include discrete components;
  - (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

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 which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. 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.

## SUB-HEADING NOTES

1. Sub-headings 8519.92 and 8527.12 cover 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 170mm x 100mm x 45mm.
2. For the purposes of sub-heading 8542.10, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.01	8501.10	Electric motors and generators (excluding generating sets).		
		- <i>Motors of an output not exceeding 37.5 W:</i>		
		- - <i>DC motors:</i>		
		11 - - - Stepper motors	u	20%
		12 - - - Spindle motors	u	20%
		19 - - - Other	u	20%
		- - <i>Other motors including universal (AC/DC) motors:</i>		
		91 - - - Stepper motors	u	20%
		92 - - - Spindle motors	u	20%
		99 - - - Other	u	20%
	8501.20	- <i>Universal AC/DC motors of an output exceeding 37.5 W:</i>		
		10 - - Of an output not exceeding 1 kW	u	20%
		20 - - Of an output exceeding 1 kW	u	20%
		- <i>Other DC motors; DC generators:</i>		
	8501.31	- - <i>Of an output not exceeding 750 W:</i>		
		10 - - - Motors	u	20%
		20 - - - Generators	u	20%
	8501.32	- - <i>Of an output exceeding 750 W but not exceeding 75 kW:</i>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<i>--- Motors:</i>		
	11	---- Of an output not exceeding 10 kW	u	20%
	12	---- Of an output exceeding 10 kW but not exceeding 37.5 kW	u	20%
	19	---- Of an output exceeding 37.5 kW	u	20%
		<i>--- Generators:</i>		
	21	---- Of an output not exceeding 10 kW	u	20%
	22	---- Of an output exceeding 10 kW but not exceeding 37.5 kW	u	20%
	29	---- Of an output exceeding 37.5 kW	u	20%
	8501.33	-- Of an output exceeding 75 kW but not exceeding 375 kW:		
	10	--- Motors	u	20%
	20	--- Generators	u	20%
	8501.34	-- Of an output exceeding 375 kW:		
	10	--- Motors	u	20%
		<i>--- Generators:</i>		
	21	---- DC generators of an output 10,000 kW or more	u	20%
	29	---- Other	u	20%
	8501.40	- Other AC motors, single-phase:		
	10	-- Of an output not exceeding 1 kW	u	20%
	20	-- Of an output exceeding 1 kW	u	20%
		- Other AC motors, multi-phase:		
	8501.51	00 -- Of an output not exceeding 750 W	u	20%
	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW:		
	10	--- Of an output not exceeding 1 kW	u	20%
	20	--- Of an output exceeding 1 kW but not exceeding 37.5 kW	u	20%
	30	--- Of an output exceeding 37.5 kW	u	20%
	8501.53	00 -- Of an output exceeding 75 kW	u	20%
		- AC generators (alternators):		
	8501.61	-- Of an output not exceeding 75 kVA:		
	10	--- Of an output not exceeding 12.5 kVA	u	20%
	20	--- Of an output exceeding 12.5 kVA	u	20%
	8501.62	00 -- Of an output exceeding 75 kVA but not exceeding 375 kVA	u	20%
	8501.63	00 -- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.02	8501.64	- - <i>Of an output exceeding 750 kVA:</i>		
	10	- - - Generators of an output 10,000 kVA or more	u	20%
	90	- - - Other	u	20%
		<b>Electric generating sets and rotary converters.</b>		
		- <i>Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</i>		
	8502.11	00 - - Of an output not exceeding 75 kVA	u	20%
	8502.12	- - <i>Of an output exceeding 75 kVA but not exceeding 375 kVA:</i>		
	10	- - - Of an output not exceeding 125 kVA	u	20%
	90	- - - Of an output exceeding 125 kVA	u	20%
	8502.13	00 - - Of an output exceeding 375 kVA	u	20%
	8502.20	- <i>Generating sets with spark-ignition internal combustion piston engines:</i>		
	10	- - Of an output not exceeding 75 kVA	u	20%
	20	- - Of an output exceeding 75 kVA but not exceeding 100 kVA	u	20%
	30	- - Of an output exceeding 100 kVA but not exceeding 10,000 kVA	u	20%
	40	- - Of an output exceeding 10,000 kVA	u	20%
		- <i>Other generating sets:</i>		
	8502.31	- - <i>Wind-powered:</i>		
	10	- - - Of an output not exceeding 10,000 kVA	u	20%
	90	- - - Of an output exceeding 10,000 kVA	u	20%
85.03	8502.39	- - <i>Other:</i>		
	10	- - - Of an output not exceeding 10 kVA	u	20%
	20	- - - Of an output exceeding 10 kVA but not exceeding 10,000 kVA	u	20%
	30	- - - Of an output exceeding 10,000 kVA	u	20%
	8502.40	00 - Electric rotary converters	u	20%
		<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>		
	8503.00	10 - 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 10,000 kW or more	kg	20%
	90	- Other	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.		
	8504.10 00	- Ballasts for discharge lamps or tubes	u	20%
		- <i>Liquid dielectric transformers:</i>		
	8504.21	-- <i>Having a power handling capacity not exceeding 650 kVA:</i>		
	10	--- Step-voltage regulators; instrument transformers with handling capacity not exceeding 5 kVA	u	20%
		--- <i>Other:</i>		
	91	---- Having a power handling capacity exceeding 10 kVA	u	20%
	99	---- Other	u	20%
	8504.22	-- <i>Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA:</i>		
		--- <i>Step-voltage regulators:</i>		
	11	---- Of a high side voltage of 66,000 volts or more	u	20%
	19	---- Other	u	20%
	90	--- Other	u	20%
	8504.23	-- <i>Having a power handling capacity exceeding 10,000 kVA:</i>		
	10	--- Having a power handling capacity not exceeding 15,000 kVA	u	20%
	20	--- Having a power handling capacity exceeding 15,000 kVA	u	20%
		- <i>Other transformers:</i>		
	8504.31	-- <i>Having a power handling capacity not exceeding 1 kVA:</i>		
	10	--- Instrument potential transformers	u	20%
	20	--- Instrument current transformers	u	20%
	30	--- Flyback transformers	u	20%
	40	--- Intermediate frequency transformers	u	20%
	50	--- Step up/down transformers, slide regulators, stabilisers	u	20%
	90	--- Other	u	20%
	8504.32	-- <i>Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:</i>		
	10	--- Instruments transformers, (potential and current) of a power handling capacity not exceeding 5 kVA	u	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	20	- - - Used with toys, scale models or similar recreational models	u	20%
	30	- - - Other, high frequency	u	20%
		- - - Other:		
	91	- - - - Of a power handling capacity not exceeding 10 kVA	u	20%
	99	- - - - Of a power handling capacity exceeding 10 kVA	u	20%
	8504.33	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:		
	10	- - - Of high side voltage of 66,000 volts or more	u	20%
	90	- - - Other	u	20%
	8504.34	- - Having a power handling capacity exceeding 500 kVA:		
		- - - Having a power handling capacity not exceeding 15,000 kVA:		
	11	- - - - Having a power handling capacity exceeding 10,000 kVA or of high side voltage of 66,000 volts or more	u	20%
	19	- - - - Other	u	20%
	20	- - - Having a power handling capacity exceeding 15,000 kVA	u	20%
	8504.40	- Static converters:		
		- - Static converters for automatic data processing machines and units thereof, and telecommunications apparatus: [ITA/A-024]		
	11	- - - UPS	u	20%
	19	- - - Other	u	20%
	20	- - Battery chargers having a rating exceeding 100 kVA	u	20%
	30	- - Other rectifiers	u	20%
	40	- - Other inverters	u	20%
	90	- - Other	u	20%
	8504.50	- Other inductors:		
		- - Having a power handling capacity exceeding of 2,500 kVA but not exceeding 10,000 kVA:		
	11	- - - Inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus [ITA/A-025]	u	20%
	12	- - - Other chip type fixed inductors [ITA/2]	u	20%
	19	- - - Other	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.05	8504.90	-- <i>Having a power handling capacity exceeding 10,000 kVA:</i>		
		21 --- Inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus	u	20%
		22 --- Other chip type fixed inductors	u	20%
		29 --- Other	u	20%
		-- <i>Other:</i>		
		91 --- Chip type fixed inductors [ITA/2]	u	20%
		99 --- Other	u	20%
		- <i>Parts:</i>		
		10 -- Of goods of sub-heading of 8504.10.00	kg	20%
		20 -- Printed circuit assemblies for the goods of sub-heading 8504.40.11, 8504.40.19 or 8504.50.11 [ITA/B-199]	kg	20%
		30 -- For electrical transformer of capacity not exceeding 10,000 kVA	kg	20%
		40 -- For electrical transformer of capacity exceeding 10,000 kVA	kg	20%
		50 -- Other, for inductors of capacity not exceeding 2,500 kVA	kg	20%
		60 -- Other, for inductors of capacity exceeding 2,500 kVA	kg	20%
		90 -- Other	kg	20%
	8505.11	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.		
		- <i>Permanent magnets and articles intended to become permanent magnets after magnetisation:</i>		
		00 -- Of metal	kg	20%
		00 -- Other	kg	20%
		00 - Electro-magnetic couplings, clutches and brakes	kg	20%
		00 - Electro-magnetic lifting heads	kg	20%
	8505.90	- <i>Other, including parts:</i>		
		10 -- Electro magnetic or permanent magnet chucks, clamps and similar holding devices	kg	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.06	20	-- Parts of the 8505.20	kg	20%
	90	-- Other	kg	20%
		<b>Primary cells and primary batteries.</b>		
	8506.10	- <i>Manganese dioxide:</i>		
	10	-- Having external volume not exceeding 300 cm <sup>3</sup>	u	20%
	90	-- Other	u	20%
	8506.30	00 - Mercuric oxide	u	20%
	8506.40	00 - Silver oxide	u	20%
	8506.50	00 - Lithium	u	20%
	8506.60	- <i>Air-zinc:</i>		
	10	-- Having external volume not exceeding 300 cm <sup>3</sup>	u	20%
	90	-- Other	u	20%
	8506.80	- <i>Other primary cells and primary batteries:</i>		
		- <i>Zinc carbon:</i>		
	11	--- Having external volume not exceeding 300 cm <sup>3</sup>	u	20%
	19	--- Other	u	20%
85.07		- <i>Other:</i>		
	91	--- Having external volume not exceeding 300 cm <sup>3</sup>	u	20%
	99	--- Other	u	20%
	8506.90	00 - Parts	kg	20%
		<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>		
	8507.10	- <i>Lead-acid, of a kind used for starting piston engines:</i>		
	10	-- Of a kind used for aircraft	u	20%
		- <i>Other:</i>		
	91	--- Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH	u	20%
	99	--- Other	u	20%
	8507.20	- <i>Other lead-acid accumulators:</i>		
	10	-- Of a kind used for aircraft	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.09	91	-- Other:		
		-- - Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH	u	20%
	99	-- - Other	u	20%
	8507.30	- Nickel-cadmium:		
	10	-- Suitable for aircraft use	u	20%
	90	-- Other	u	20%
	8507.40	- Nickel-iron:		
	10	-- For use in aircrafts	u	20%
	90	-- Other	u	20%
	8507.80	- Other accumulators:		
	10	-- Lithium ion accumulators [ITA/2]	u	20%
	20	-- Of a kind used for aircrafts	u	20%
	90	-- Other	u	20%
	8507.90	- Parts:		
		-- Plates:		
	11	-- - Of goods of sub-heading 8507.10	kg	20%
	19	-- - Other	kg	20%
	20	-- Of a kind used for aircraft	kg	20%
	30	-- Other, battery separators in sheets, rolls or cut to size of materials other than PVC	kg	20%
	90	-- Other, including other types of separators	kg	20%
85.09		Electro-mechanical domestic appliances, with self-contained electric motor.		
	8509.10	00 - Vacuum cleaners, including dry and wet vacuum cleaners	u	5%
	8509.20	00 - Floor polishers	u	5%
	8509.30	00 - Kitchen waste disposers	u	5%
	8509.40	00 - Food grinders or mixers; fruit or vegetable juice extractors	u	5%
	8509.80	00 - Other appliances	u	5%
	8509.90	- Parts:		
	10	-- Of the goods of sub-heading 8509.10.00 or 8509.20.00	kg	5%
	20	-- Of the goods of sub-heading 8509.30.00, 8509.40.00 or 8509.80.00	kg	5%
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
<b>85.11</b>	8510.10 00	- Shavers	u	5%
	8510.20 00	- Hair clippers	u	5%
	8510.30 00	- Hair-removing appliances	u	5%
	8510.90 00	- Parts	kg	5%
		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	- <i>Sparking plugs:</i>		
	10	- - Suitable for aircraft engines	u	20%
	90	- - Other	u	20%
	8511.20	- <i>Ignition magnetos; magneto-dynamos; magnetic flywheels:</i>		
	10	- - Suitable for aircraft engines	u	20%
	20	- - Other unassembled ignition magnetos and unassembled magneto-dynamos	u	20%
	90	- - Other	u	20%
	8511.30	- <i>Distributors; ignition coils:</i>		
	10	- - Suitable for aircraft engines	u	20%
	20	- - Other unassembled distributors and unassembled ignition coils	u	20%
	90	- - Other	u	20%
	8511.40	- <i>Starter motors and dual purpose starter-generators:</i>		
	10	- - Suitable for aircraft engines	u	20%
	20	- - Other unassembled starter motors	u	20%
	30	- - Starter motors for vehicles of heading 87.01 to 87.05	u	20%
	40	- - Other, not fully assembled	u	20%
	90	- - Other	u	20%
	8511.50	- <i>Other generators:</i>		
	10	- - Suitable for aircraft engines	u	20%
	20	- - Other unassembled alternators	u	20%
	30	- - Other alternator for vehicles of headings 87.01 to 87.05	u	20%
	40	- - Other, not fully assembled	u	20%
	90	- - Other	u	20%
	8511.80	- <i>Other equipment:</i>		
	10	- - Suitable for aircraft engines	u	20%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.12	8511.90	90 -- Other	u	20%
		- <i>Parts:</i>		
		10 -- Of goods for aircraft engines	kg	20%
		- <i>Other:</i>		
		21 - - - For sparking plugs	kg	20%
	22	- - - Contact points	kg	20%
		29 - - - Other	kg	20%
		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.		
	8512.10	00 - Lighting or visual signalling equipment of a kind used on bicycles	u	20%
	8512.20	- <i>Other lighting or visual signalling equipment:</i>		
		10 -- For motor cars, assembled	u	20%
		20 -- Unassembled lighting or visual signaling equipment	u	20%
		90 -- Other	u	20%
	8512.30	- <i>Sound signalling equipment:</i>		
		10 -- Horns and sirens, assembled	u	20%
		20 -- Unassembled sound signalling equipment	u	20%
		90 -- Other	u	20%
85.13	8512.40	00 - Windscreen wipers, defrosters and demisters	u	20%
	8512.90	- <i>Parts:</i>		
		10 -- Of the goods of sub-heading 8512.10	kg	20%
		20 -- Of the goods of sub-heading 8512.20, 8512.30, or 8512.40	kg	20%
	8513.10	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.		
		- <i>Lamps:</i>		
		10 -- Miner's cup lamps	u	20%
		20 -- Quarrymen's lamps	u	20%
		90 -- Other	u	20%
	8513.90	- <i>Parts:</i>		
		10 -- Of miners' cap lamps	kg	20%
		20 -- Of quarrymen's lamps	kg	20%
		30 -- Reflectors for flashlights; plastic switch slides for flashlights	kg	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.14	90	-- Other	kg	20%
		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	- Resistance heated furnaces and ovens:		
		-- Of a kind used in industry:		
	11	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA/A-160]	u	20%
	19	--- Other	u	20%
		-- Other:		
	91	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA/A-160]	u	20%
	99	--- Other	u	20%
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss:		
		-- Of a kind used in industry:		
	11	--- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA/A-161]	u	20%
	12	--- Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	u	20%
	19	--- Other	u	20%
		-- Other:		
	91	--- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA/A-161]	u	20%
	92	--- Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/A-161]	u	20%
	99	--- Other	u	20%
	8514.30	- Other furnaces and ovens:		
		-- Of a kind use in industry:		
	11	--- Apparatus for rapid heating of semiconductor wafers [ITA/B-162]	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.15		12 - - - Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	u	20%
		19 - - - Other	u	20%
		90 - - Other	u	20%
	8514.40	00 - Other equipment for the heat treatment of materials by induction or dielectric loss	u	20%
	8514.90	- <i>Parts:</i>		
		10 - - Parts of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-163] [ITA1/B-199]; inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-165]; apparatus for rapid heating of semiconductor wafers [ITA1/B-164] [ITA1/B-199]	kg	20%
		20 - - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	kg	20%
		90 - - Other	kg	20%
		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.		
		- <i>Brazing or soldering machines and apparatus:</i>		
	8515.11	- - <i>Soldering irons and guns:</i>		
		10 - - - Electrical	u	20%
		90 - - - Other, including laser type	u	20%
	8515.19	- - <i>Other:</i>		
		10 - - - Machines and apparatus for soldering components on PCB/PWBs [ITA/2 (AS2)]	u	20%
		20 - - - Other, electrical	u	20%
		90 - - - Other than electrical (including laser type)	u	20%
		- <i>Machines and apparatus for resistance welding of metal:</i>		
	8515.21	00 - - Fully or partly automatic	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.16	8515.29	- - Other:		
	10	- - - Machines	u	20%
	90	- - - Other	u	20%
		- Machines and apparatus for arc (including plasma arc) welding of metals:		
	8515.31	- - Fully or partly automatic:		
	10	- - - Machines	u	20%
	90	- - - Other	u	20%
	8515.39	- - Other:		
	10	- - - AC arc welders, transformer type	u	20%
	20	- - - Machines	u	20%
	90	- - - Other	u	20%
	8515.80	- Other machines and apparatus:		
	10	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides	u	20%
	20	- - Die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors [ITA1/B-143]	u	20%
	90	- - Other	u	20%
	8515.90	- Parts:		
	10	- - Of AC arc welders, transformer type	kg	20%
	20	- - Parts of machine apparatus for soldering components on PCB/PWBs [ITA/2 (AS2)]	kg	20%
	30	- - Parts for die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors [ITA1/B-150/N/L2Y] (E+U) (O) [ITA1/B-199/-/L2Y]	kg	20%
	90	- - Other	kg	20%
		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:		
	10	- - Electric instantaneous water heaters	u	5%
	20	- - Electric storage water heaters	u	5%
	30	- - Immersion heaters	u	5%
		- Electric space heating apparatus and electric soil heating apparatus:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8516.21 00	- - Storage heating radiators	u	5%
	8516.29 00	- - Other	u	5%
		- <i>Electro-thermic hair-dressing or hand-drying apparatus:</i>		
	8516.31 00	- - Hair dryers	u	5%
	8516.32 00	- - Other hair-dressing apparatus	u	5%
	8516.33 00	- - Hand-drying apparatus	u	5%
	8516.40	- <i>Electric smoothing irons:</i>		
	10	- - Of a kind designed to use steam from the industrial boiler	u	5%
	90	- - Other	u	5%
	8516.50 00	- Microwave ovens	u	5%
	8516.60	- <i>Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:</i>		
	10	- - Rice cookers	u	5%
	20	- - Ovens	u	5%
	90	- - Other	u	5%
		- <i>Other electro-thermic appliances:</i>		
	8516.71 00	- - Coffee or tea makers	u	5%
	8516.72 00	- - Toasters	u	5%
	8516.79	- - <i>Other:</i>		
	10	- - - Kettles	u	5%
	90	- - - Other	u	5%
	8516.80	- <i>Electric heating resistors:</i>		
	10	- - For type-founding or type-setting machines; for industrial furnaces	u	5%
	20	- - Sealed hotplates for domestic appliances	u	5%
	30	- - Other, for domestic appliances	u	5%
	90	- - Other	u	5%
	8516.90	- <i>Parts:</i>		
	10	- - Of heating resistors for type-founding or type-setting machines	kg	5%
	20	- - Of goods of sub-heading 8516.33, 8516.50, 8516.60, 8516.71, or 8516.79.10	kg	5%
	90	- - Other	kg	5%

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.17		Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.  - Telephone sets; videophones:		
	8517.11 00	- - Line telephone sets with cordless handsets	u	5%
	8517.19	- - Other: [ITA1/A-027]		
	10	- - - Telephone sets	u	5%
	20	- - - Videophones	u	5%
		- Facsimile machines and teleprinters:		
	8517.21 00	- - Facsimile machines [ITA1/A-028]	u	5%
	8517.22 00	- - Teleprinters [ITA1/A-029]	u	5%
	8517.30	- Telephonic or telegraphic switching apparatus: [ITA1/A-030]		
	10	- - Telephonic	u	5%
	20	- - Telegraphic	u	5%
	8517.50	- Other apparatus, for carrier-current line systems or for digital line systems: [ITA1/A-031] [ex repeaters ITA1/B-192] [ex ITA1/B-194] [ex ITA1/B-202]		
	10	- - Modems including cable modems and modems cards	u	5%
	20	- - Concentrators or multiplexers	u	5%
	30	- - Line-man test sets	u	5%
	40	- - Set top boxes which have a communication function [ITA1/B-203]	u	5%
	50	- - Other apparatus for telephony	u	5%
	90	- - Other	u	5%
	8517.80	- Other apparatus: [ITA1/A-032] [ex repeaters ITA1/B-203]		
	10	- - Scramblers, including speech inverters and on-line cypher equipment	u	5%
	20	- - Data security equipment	u	5%
	30	- - Encryption devices	u	5%
	40	- - Public Key Infrastructure (PKI)	u	5%
	50	- - Digital Subscriber Line (DSL)	u	5%
	60	- - Virtual Private Network (VPN)	u	5%
	70	- - Computer Telephony Integration (CTI)	u	5%
		- - Other:		
	91	- - - For telephonic use	kg	5%
	92	- - - For telegraphic use	kg	5%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.18	90	- - - Other	kg	5%
	8517.90	- Parts: [ITA1/A-033] [ex repeaters ITA1/B-192] [ITA1B-199]		
	10	- - Printed circuit boards, assembled	kg	5%
	20	- - Of telephone set	kg	5%
	90	- - Other	kg	5%
		<b>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.</b>		
	8518.10	- Microphones and stands therefor:		
		- - Microphones:		
	11	- - - Microphones having a frequency range of 300 Hz to 3,4 KHz with a diameter of not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use [ITA1/A-034]	u	5%
	19	- - - Other microphones, whether or not with their stands	u	5%
	90	- - - Other	u	5%
		- Loudspeakers, whether or not mounted in their enclosures:		
	8518.21	00 - - Single loudspeakers, mounted in their enclosures	u	5%
	8518.22	00 - - Multiple loudspeakers, mounted in the same enclosure	u	5%
	8518.29	- - Other:		
	10	- - - Box assembly speakers	u	5%
	20	- - - Loudspeakers, without housing, having a frequency range of 300 to Hz 3,4 kHz with a diameter of not exceeding 50 mm, for telecommunication use [ITA1/A-036]	u	5%
	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:		
	10	- - Headphones	u	5%
	20	- - Earphones	u	5%
	30	- - Combined microphone / speaker sets	u	5%
	40	- - Line telephone handsets [ITA1/A-035]	u	5%
	90	- - Other	u	5%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.19	8518.40	- <i>Audio-frequency electric amplifiers:</i>		
	10	- - Audio-frequency electric amplifiers, having 6 or more inputs signal lines, with or without elements for capacity amplifier	u	5%
	20	- - Electric amplifiers when used as repeaters in line telephony products falling within the Information Technology Agreement (ITA) [ITA1/B-199]	u	5%
	30	- - Audio frequency amplifiers used as repeaters in telephony other than line telephony [ITA/2]	u	5%
	90	- - Other	u	5%
	8518.50	- <i>Electric sound amplifier sets:</i>		
	10	- - Of an output of 240 W or more	u	5%
	20	- - Sound amplifier sets combined with loudspeaker line for broadcasting, having voltage of 50 V to 100 V	u	5%
	90	- - Other	u	5%
	8518.90	- <i>Parts:</i>		
	10	- - Parts including printed circuit assemblies of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20 [ITA/B-192] [ITA1/B-199]	kg	5%
	20	- - Parts of goods of sub-heading 8518.40.10, 8518.50.10 and 8518.50.20	kg	5%
	90	- - Other	kg	5%
		<b>Turntables (record-decks), record-players, cassette-players and other sound reproduction apparatus, not incorporating a sound recording device.</b>		
	8519.10	00 - Coin- or disc-operated record-players	u	5%
		- <i>Other record-players:</i>		
	8519.21	00 - - Without loudspeaker	u	5%
	8519.29	00 - - Other	u	5%
		- <i>Turntable (record-decks):</i>		
	8519.31	00 - - With automatic record changing mechanism	u	5%
	8519.39	- - Other	u	5%
	8519.40	- <i>Transcribing machines:</i>		
	10	- - For special use in cinematographic, television or broadcasting	u	5%
	90	- - Other	u	5%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.20		<i>- Other sound reproducing apparatus:</i>		
	8519.92 00	-- Pocket-size cassette-players	u	5%
	8519.93	<i>- - Other, cassette type:</i>		
	10	--- For special use in cinematographic, television or broadcasting	u	5%
	90	--- Other	u	5%
	8519.99	<i>- - Other:</i>		
	10	--- Cinematographic sound reproducers	u	5%
	20	--- For special use in television, broadcasting	u	5%
	30	--- Compact disc players	u	5%
	90	--- Other	u	5%
		<b>Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.</b>		
	8520.10 00	- Dictating machines not capable of operating without an external source of power	u	5%
	8520.20 00	- Telephone answering machines [ITA1/A-037] [ITA1/B-199]	u	5%
		<i>- Other magnetic tape recorders incorporating sound reproducing apparatus:</i>		
	8520.32	<i>- - Digital audio type:</i>		
	10	--- For special use in cinematographic, television, broadcasting	u	5%
	90	--- Other	u	5%
	8520.33	<i>- - Other, cassette-type:</i>		
	10	--- For special use in cinematographic, television, broadcasting	u	5%
	20	--- Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm [ITA/2]	u	5%
	30	--- Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power [ITA/2]	u	5%
	90	--- Other	u	5%
	8520.39	<i>- - Other:</i>		
	10	--- For special use in cinematographic, television, broadcasting	u	5%
	90	--- Other	u	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.21	8520.90	- <i>Other</i> :		
		10 - - Television, broadcasting, cinematographic sound recording apparatus	u	5%
	90	- - Other	u	5%
		<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>		
	8521.10	- <i>Magnetic tape-type</i> :		
		10 - - For special use in cinematographic, television, broadcasting	u	5%
	90	- - Other	u	5%
	8521.90	- <i>Other</i> :		
		- - <i>Laser disc players</i> :		
		11 - - - For special use in cinematographic, television, broadcasting	u	5%
		19 - - - Other	u	5%
		- - <i>Other</i> :		
		91 - - - For special use in cinematographic, television, broadcasting	u	5%
		99 - - - Other	u	5%
85.22		<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.</b>		
	8522.10	- <i>Pick-up cartridges</i> :		
		10 - - For special use in cinematographic, television, broadcasting	kg	5%
	90	- - Other	kg	5%
	8522.90	- <i>Other</i> :		
		10 - - Printed circuit boards assemblies for television, broadcasting, cinematographic sound recorders and reproducers	kg	5%
		20 - - Printed circuit boards assemblies for telephone answering machines [ITA/B-199]	kg	5%
		30 - - Other printed circuit boards assemblies	kg	5%
		40 - - Audio or video tape decks and compact disc mechanisms	kg	5%
		50 - - Audio or visual reproduction heads, magnetic type; magnetic erasing heads and rods	kg	5%
		- - <i>Other</i> :		
		91 - - - Other parts and accessories of cinematographic sound recorders and reproducers	kg	5%
		92 - - - Other parts of telephone answering machines	kg	5%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.23	93	- - - Other parts and accessories for goods of sub-headings 8519.92, 8519.93, 8519.99 and headings 85.20 (other than for telephone answering machines) or 85.21	kg	5%
	99	- - - Other	kg	5%
		<b>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.</b>		
		- <i>Magnetic tapes:</i>		
	8523.11	- - Of a width not exceeding 4 mm: [ITA1/A-038] [ITA1/B-201]		
	10	- - - Computer tape	u	NIL
	90	- - - Other	u	NIL
	8523.12	- - Of a width exceeding 4 mm but not exceeding 6.5 mm: [ITA1/A-039] [ITA1/B-201]		
	10	- - - Videotape	u	NIL
	20	- - - Computer tape	u	NIL
	30	- - - UMATIC, BETACAM, DIGITAL tape	u	NIL
	90	- - - Other	u	NIL
	8523.13	- - Of a width exceeding 6.5 mm: [ITA1/A-040] [ITA1/B-201]		
	10	- - - Videotape	u	NIL
	20	- - - Computer tape	u	NIL
	30	- - - UMATIC, BETACAM, DIGITAL tape	u	NIL
	40	- - - In pancake form	u	NIL
	90	- - - Other	u	NIL
	8523.20	- <i>Magnetic discs:</i> [ITA1/A-041] [ITA1/B-201]		
	10	- - Computer hard disks	u	NIL
	20	- - Video disks	u	NIL
	30	- - Other hard disks	u	NIL
	40	- - Computer diskettes	u	NIL
	90	- - Other	u	NIL
	8523.30	00 - Cards incorporating a magnetic stripe	u	NIL
	8523.90	- <i>Other:</i> [ITA1/A-042] [ITA1/B-201]		
	10	- - For video	u	NIL
	20	- - For computer use	u	NIL
	90	- - Other	u	NIL
85.24		<b>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.</b>		
	8524.10	- <i>Gramophone records:</i>		
	10	- - Educational use only	u	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	90	- - Other	u	5%
		- Discs for laser reading systems:		
	8524.31	- - For reproducing phenomena other than sound or image: [ITA1/A-043]		
	10	- - - For cinematographic film	u	NIL
	90	- - - Other	u	NIL
	8524.32	- - For reproducing sound only:		
	10	- - - For cinematographic film	u	5%
	90	- - - Other	u	5%
	8524.39	- - Other:		
	10	- - - For reproducing representations of instructions, data, sound, and image, recorded in machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine [ITA/A-044]; proprietary format storage (recorded) media [ITA1/B-201]	u	5%
	20	- - - For cinematographic film	u	5%
	90	- - - Other	u	5%
	8524.40	00 - Magnetic tapes for reproducing phenomena other than sound or image [ITA/A-045] [ITA1/B-201]	u	NIL
		- Other magnetic tapes:		
	8524.51	- - Of a width not exceeding 4 mm:		
	10	- - - Videotape	u	5%
	20	- - - Computer tape	u	NIL
	30	- - - For cinematographic film	u	5%
	90	- - - Other	u	5%
	8524.52	- - Of a width exceeding 4 mm but not exceeding 6.5 mm:		
	10	- - - Videotape	u	5%
	20	- - - Computer tape	u	NIL
	30	- - - For cinematographic film	u	5%
	90	- - - Other	u	5%
	8524.53	- - Of a width exceeding 6.5 mm:		
	10	- - - Videotape	u	5%
	20	- - - Computer tape	u	NIL
	30	- - - For cinematographic film	u	5%
	90	- - - Other	u	5%
	8524.60	00 - Cards incorporating a magnetic stripe	u	NIL
		- Other:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.25	8524.91	- - For reproducing phenomena other than sound or image: [ITA1/A-046]		
	10	- - - For use in computer	u	NIL
	20	- - - Other, for data processing systems	u	NIL
	90	- - - Other	u	5%
	8524.99	- - Other:		
	10	- - - For video	u	5%
	20	- - - 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 [ITA1/A-047]; proprietary format storage (recorded) media [ITA1/B-201]	u	NIL
	30	- - - For cinematographic film	u	5%
	90	- - - Other	u	5%
		<b>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras.</b>		
	8525.10	- Transmission apparatus:		
	10	- - For radio-broadcasting	u	5%
		- - For television:		
	21	- - - Video senders	u	5%
	22	- - - Central monitoring system	u	5%
	23	- - - Telemetry monitoring system	u	5%
	29	- - - Other	u	5%
	30	- - Data compression tools	u	5%
	40	- - Set top boxes which have a communication function [ITA1/B-203]	u	5%
	50	- - For radio telephony or radio-telegraphy [ITA1/A-048]	u	5%
	8525.20	- Transmission apparatus incorporating reception apparatus: [ITA/A-049] [ex ITA1/B-197]		
	10	- - Wireless LAN	u	5%
	20	- - Internet enabled handphones	u	5%
	30	- - Internet enabled cellular phones	u	5%
	40	- - Internet video conferencing equipment	u	5%
	50	- - Digital radio relay systems	u	5%
	60	- - Mobile data network	u	5%
	70	- - Set top boxes which have a communication function [ITA1/B-203]	u	5%
	80	- - Other cellular phones	u	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.26		-- Other:		
		91 - - - Other transmission apparatus for radio-telephony or radio-telegraphy	u	5%
		92 - - - Other transmission apparatus for television	u	5%
	8525.30	99 - - - Other	u	5%
		- Television cameras:		
		10 - - Cameras, without recording function, working in conjunction with an automatic data processing machine, the dimensions of which do not exceed 130 mm x 70 mm x 45 mm [ITA/2]	u	5%
	8525.40	90 - - Other	u	5%
		- Still image video cameras and other video camera recorders; digital cameras:		
		10 - - Digital still image video cameras [ITA1/A-050]	u	5%
		20 - - Other still image video cameras	u	5%
		30 - - Digital camera	u	5%
		40 - - Other video camera recorders	u	5%
		<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>		
	8526.10	- Radar apparatus:		
		10 - - Radar apparatus, ground base, of a kind for incorporation in civil craft, or of a kind used solely on sea-going vessels [ITA/2]	u	NIL
		90 - - Other	u	NIL
	8526.91	- Other:		
		- - Radio navigational aid apparatus:		
		10 - - - Radio navigational aid apparatus, of a kind for used in civil aircraft, or of a kind used solely on sea-going vessels [ITA/2]	u	NIL
85.27	8526.92	90 - - - Other	u	NIL
		00 - - Radio remote control apparatus	u	5%
		<b>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>		
		- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8527.12 00	- - Pocket-size radio cassette-players	u	5%
	8527.13 00	- - Other apparatus combined with sound recording or reproducing apparatus	u	5%
	8527.19	- - <i>Other:</i>		
	10	- - - For radio-telephony or radio-telegraphy	u	5%
	20	- - - Reception apparatus capable of planning managing, and monitoring of electromagnetic spectrum [ITA/2]	u	5%
	90	- - - Other	u	5%
		- <i>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:</i>		
	8527.21	- - Combined with sound recording or reproducing apparatus:		
	10	- - - For radio-telephony or radio-telegraphy	u	5%
	90	- - - Other	u	5%
	8527.29	- - <i>Other:</i>		
	10	- - - For radio-telephony or radio-telegraphy	u	5%
	90	- - - Other	u	5%
		- <i>Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:</i>		
	8527.31	- - Combined with sound recording or reproducing apparatus:		
	10	- - - For radio-telephony or radio-telegraphy	u	5%
	90	- - - Other	u	5%
	8527.32 00	- - Not combined with sound recording or reproducing apparatus but combined with a clock	u	5%
	8527.39	- - <i>Other:</i>		
	10	- - - For radio-telephony or radio-telegraphy	u	5%
	90	- - - Other	u	5%
	8527.90	- <i>Other apparatus:</i>		
	10	- - Portable receivers for calling, alerting or paging and paging alert devices, including pagers [ITA1/B-197]	u	5%
		- - <i>Other:</i>		
	91	- - - For radio-telephony or radio-telegraphy	u	5%
	92	- - - For distress signals from ships or aircraft	u	5%

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.28	99	- - - Other	u	5%
		<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.</b>		
		<i>- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</i>		
	8528.12	<i>- - Colour:</i>		
	10	- - - Set top boxes which have a communication function [ITA1/B-203]	u	5%
	20	- - - Printed circuit assemblies for use with ADP machines [ITA1/B-199]	u	5%
	90	- - - Other	u	5%
	8528.13	- - Black and white or other monochrome	u	5%
		<i>- Video monitors:</i>		
	8528.21	<i>- - Colour:</i>		
	10	- - - FPD type monitors for video and computer data, for overhead projectors [ITA1/B-200]	u	5%
	90	- - - Other	u	5%
	8528.22	- - Black and white or other monochrome	u	5%
	8528.30	<i>- Video projectors:</i>		
	10	- - Having capacity for projecting on the screen of 300 inch or more	u	5%
	20	- - Flat panel display type video and computer data projectors [ITA1/B-200]	u	5%
	90	- - Other	u	5%
85.29		<b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>		
	8529.10	<i>- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:</i>		
	10	- - Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy [ITA1/A-052]; parts of paging alert devices [ITA1/B-197]	kg	5%
	20	- - Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof	kg	5%
	30	- - Telescopic, rabbit and dipole antennae for television or radio receivers	kg	5%
	40	- - Aerial filters and separators [ITA/2]	kg	5%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - Parts mounted on PCB and / or cabinet / cabinet parts:		
	51	- - - For use with transmission apparatus or reception apparatus for radio-telegraphy, radio-telephony, radio-broadcasting or television	kg	5%
	59	- - - Other	kg	5%
	60	- - Wave guide (feed horn)	kg	5%
		- - Other:		
	91	- - - For radio-telephony or radio-telegraphy	kg	5%
	92	- - - Transmission apparatus for radio-broadcasting or television	kg	5%
	99	- - - Other	kg	5%
	8529.90	- Other:		
		- - Parts (including printed circuit assemblies) of the following: transmission apparatus other than radio-broadcasting or television transmission; digital still image video cameras; portable receivers for calling, alerting or paging [ITA1/A-053] and paging alert devices, including pagers [ITA1/B-197]:		
	11	- - - For cellular phones	kg	5%
	12	- - - Other	kg	5%
	20	- - For decoders, other than those of 8529.90.11 and 8529.90.12	kg	5%
		- - Printed circuit boards, assembled, other than those of 8529.90.11 and 8529.90.12:		
	31	- - - For the goods of sub-heading 8527.13, 8527.19, 8527.21, 8527.29, 8527.31, 8527.39 or 8527.90 (for radio-telephony or radio-telegraphy only)	kg	5%
	32	- - - For the goods of 8525.10 or 8525.20 (not for radio-telephony or radio-telegraphy)	kg	5%
	33	- - - For the goods of 8527.13, 8527.19, 8527.21, 8527.29, 8527.31, 8527.39 or 8527.90 (not for radio-telephony or radio-telegraphy)	kg	5%
	34	- - - For the goods of sub-heading 85.26	kg	5%
	35	- - - For the goods of sub-heading 85.28	kg	5%
	36	- - - For the goods of sub-heading 8525.30	kg	5%
	37	- - - For the goods of sub-heading 8527.12 or 8527.32	kg	5%
	39	- - - Other	kg	5%
		- - Other:		
	91	- - - For television	kg	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.30	92	- - - For radio-telephony or radio-telegraphy only	kg	5%
	93	- - - Other, of the goods of heading 85.28	kg	5%
	99	- - - Other	kg	5%
		<b>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).</b>		
	8530.10	00 - Equipment for railways or tramways	u	NIL
	8530.80	- <i>Other equipment:</i>		
	10	- - For roads	u	NIL
	90	- - Other	u	NIL
	8530.90	- <i>Parts:</i>		
	10	- - Of the goods of sub-heading 8530.10.00	kg	NIL
85.31	20	- - Of the goods of sub-heading 8530.80.00	kg	NIL
		<b>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.</b>		
	8531.10	- <i>Burglar or fire alarms and similar apparatus:</i>		
	10	- - Burglar alarms	u	20%
	20	- - Fire alarms	u	20%
	30	- - Smoke alarms	u	20%
	40	- - SOS shrill alarms	u	20%
	90	- - Other	u	20%
	8531.20	00 - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) [ITA1/A-054] [ITA1/B-193]	u	20%
	8531.80	- <i>Other apparatus:</i>		
		- - <i>Electric bell and horn:</i>		
	11	- - - Door bells, buzzers and dings	u	20%
	19	- - - Other	u	20%
	20	- - Flat panel displays (including Electro Luminescence, Plasma and other technologies) for products falling within the Information Technology Agreement (ITA) [ITA1/B-193]	u	20%
	30	- - Telegraphic apparatus for ships' engine rooms	u	20%
	90	- - Other	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.32	8531.90	- <i>Parts:</i> - - Parts including printed circuit assemblies of subheading 8531.20.00 [ITA1/A-055] [ITA/B-193] or 8531.80.20 [ITA1/B-193]	kg	20%
		- - <i>Other:</i>		
	91	- - - Of door bells	kg	20%
	92	- - - Of other bells and horns	kg	20%
	99	- - - Other	kg	20%
		<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>		
	8532.10	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) [ITA1/A-056]  - <i>Other fixed capacitors:</i>	kg	20%
	8532.21	00 - - Tantalum [ITA1/A-057]	kg	20%
	8532.22	00 - - Aluminium electrolytic [ITA/A-058]	kg	20%
	8532.23	00 - - Ceramic dielectric, single layer [ITA1/A-059]	kg	20%
	8532.24	00 - - Ceramic dielectric, multiplayer [ITA1/A-060]	kg	20%
	8532.25	00 - - Dielectric of paper or plastics [ITA1/A-061]	kg	20%
	8532.29	00 - - Other [ITA1/A-062]	kg	20%
	8532.30	00 - Variable or adjustable (pre-set) capacitors [ITA1/A-063]	kg	20%
	8532.90	- <i>Parts:</i> [ITA1/A-064] 10 - - Used with capacity of 500 KVA or more 90 - - Other	kg kg	20% 20%
85.33		<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>		
	8533.10	- <i>Fixed carbon resistors, composition or film type:</i> [ITA1/A-065] 10 - - Surface mounted 90 - - Other	kg kg	20% 20%
		- <i>Other fixed resistors:</i>		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.34	8533.21 00	- - For a power handling capacity not exceeding 20 W [ITA1/A-066]	kg	20%
	8533.29 00	- - Other <i>- Wirewound variable resistors, including rheostats and potentiometers:</i>	kg	20%
	8533.31 00	- - For a power handling capacity not exceeding 20 W [ITA1/A-068]	kg	20%
	8533.39 00	- - Other [ITA1/A-069]	kg	20%
	8533.40 00	- Other variable resistors, including rheostats and potentiometers [ITA1/A-070]	kg	20%
	8533.90 00	- Parts [ITA1/A-072]	kg	20%
		<b>Printed circuits. [ITA1/A-072]</b>		
	8534.00 10	- Single-sided	kg	20%
		- Double-sided	kg	20%
		- Multi-layer	kg	20%
		- Other	kg	20%
85.35		<b>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, junction boxes), for a voltage exceeding 1,000 volts.</b>		
	8535.10 00	- Fuses <i>- Automatic circuit breakers:</i>	kg	20%
	8535.21 10	- - For a voltage of less than 72.5 kV: - - - Moulded case type	kg	20%
		- - - For a voltage of 66 kV or more:		
	21	- - - - Air brake electric contractor	kg	20%
	29	- - - - Other	kg	20%
	90	- - - Other	kg	20%
	8535.29 10	- - Other: - - - Moulded case type	kg	20%
		- - - Other	kg	20%
	8535.30	- Isolating switches and make-and-break switches:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.36		- - Suitable for voltage exceeding 1000 V but not exceeding 40,000 V:		
	11	- - - Current switches	kg	20%
	19	- - - Other	kg	20%
	20	- - For a voltage of 66 kV or more	kg	20%
		- - Other:		
	91	- - - Current switches	kg	20%
	99	- - - Other	kg	20%
	8535.40	- Lightning arresters, voltage limiters and surge suppressors:		
	10	- - Lightning arresters	kg	20%
	20	- - Voltage limiters	kg	20%
	30	- - Surge suppressors	kg	20%
	8535.90	- Other:		
	10	- - Bushing assemblies, tap changer assemblies, connectors and terminals, for electricity distribution and power transformers	kg	20%
	90	- - Other	kg	20%
		<b>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, junction boxes), for a voltage not exceeding 1,000 volts.</b>		
	8536.10	- Fuses:		
	10	- - Thermal fuses; glass type fuses	kg	20%
	90	- - Other	kg	20%
	8536.20	- Automatic circuit breakers:		
	10	- - Moulded case type	kg	20%
	20	- - For incorporation into electro-thermic domestic appliances of heading 85.16	kg	20%
	90	- - Other	kg	20%
	8536.30	- Other apparatus for protecting electrical circuits:		
	10	- - Lightning arrestor	kg	20%
	90	- - Other	kg	20%
		- Relays:		
	8536.41	00 - - For a voltage not exceeding 60 V	kg	20%
	8536.49	00 - - Other	kg	20%
	8536.50	- Other switches:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	10	- - Smoke switches	kg	20%
	20	- - Over current and residual current automatic switches	kg	20%
	30	- - 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	kg	20%
	40	- - Miniature switches for rice cookers or oven toasters	kg	20%
	50	- - Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches) [ITA1/A-073]; electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts [ITA1/A-074]; electromechanical snap-action switches for a current not exceeding 11 amps [ITA1/A-075]	kg	20%
	60	- - 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 amp	kg	20%
	90	- - Other	kg	20%
		- <i>Lamp-holders, plugs and sockets:</i>		
	8536.61	- - <i>Lamp-holders:</i>		
	10	- - - Of a kind used for compact lamps or halogen lamps	kg	20%
	90	- - - Other	kg	20%
	8536.69	- - <i>Plugs and sockets:</i>		
	10	- - - Telephone plugs	kg	20%
	20	- - - Audio/video sockets and cathode ray tube (CRT) sockets for television or radio receivers	kg	20%
	30	- - - Sockets and other plugs for co-axial cables and printed circuits [ITA1/A-076]	kg	20%
	90	- - - Other	kg	20%
	8536.90	- <i>Other apparatus:</i>		
	10	- - Connection and contact elements for wires and cables [ITA1/A-077]; wafer probers [ITA1/B-166]	kg	20%
	20	- - Junction boxes	kg	20%
	30	- - Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for coaxial cable; commutator	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.37	90	- - Other	kg	20%
		Boards, panels, consoles, desks, cabinets and other bases, 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, other than switching apparatus of heading 85.17.		
	8537.10	- For a voltage not exceeding 1,000 V:		
	10	- - Switchboards and control panels	kg	20%
	20	- - Distribution boards (including back panels and back planes) for use solely or principally with goods of headings 84.71, 85.17 or 85.25 [ITA/2]	kg	20%
	30	- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices [ITA/2 (AS2)]	kg	20%
	90	- - Other	kg	20%
	8537.20	- For a voltage exceeding 1,000 V:		
	10	- - Switchboards	kg	20%
	20	- - Control panels	kg	20%
	90	- - Other	kg	20%
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 voltage not exceeding 1,000 V:		
	11	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices [ITA/2 (AS2)]	kg	20%
	19	- - - Other	kg	20%
		- - For voltage exceeding 1,000 V:		
	21	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices [ITA/2 (AS2)]	kg	20%
	29	- - - Other	kg	20%
	8538.90	- Other:		
		- - For a voltage not exceeding 1000 V:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.39		11 - - - Parts including printed circuit assemblies of: telephone plugs; connection and contact elements for wires and cables; wafer probers	kg	20%
		12 - - - Parts of goods of sub-headings 8536.50.50, 8536.69.30 and 8536.90.10 [ITA/2]	kg	20%
		13 - - - Parts of goods of sub-heading 8537.10.20 [ITA/2]	kg	20%
		19 - - - Other	kg	20%
		- - For a voltage exceeding 1000 V:		
		21 - - - Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers	kg	20%
		29 - - - Other	kg	20%
	8539.10	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
		- Sealed beam lamp units:		
		10 - - For motor vehicles of Chapter 87	u	20%
		90 - - Other	u	20%
	8539.21	- Other filament lamps, excluding ultra-violet or infra-red lamps:		
		- - Tungsten halogen:		
		10 - - - Reflector lamp bulbs	u	20%
		20 - - - Special purpose bulbs for medical equipment	u	20%
		30 - - - Of a kind used for motor vehicles	u	20%
		90 - - - Other	u	20%
	8539.22	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
		10 - - - Reflector lamp bulbs	u	20%
		20 - - - Special purpose bulbs for medical equipment	u	20%
		90 - - - Other	u	20%
	8539.29	- - Other:		
		10 - - - Reflector lamp bulbs	u	20%
		20 - - - Operation lamp bulbs	u	20%
		30 - - - Bulbs of a kind used for motor vehicles	u	20%
		40 - - - Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 volts; special purpose bulbs for medical equipment	u	20%
		50 - - - Other, having capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	u	20%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	60	- - - Other, having capacity not exceeding 200 W and a voltage not exceeding 100 V	u	20%
	90	- - - Other	u	NIL
		- Discharge lamps, other than ultra-violet lamps:		
8539.31		- - Fluorescent, hot cathode:		
	10	- - - Tubes for compact fluorescent lamps	u	20%
	20	- - - Tube lamps/fluorescent lamps in straight or circular form	u	20%
	90	- - - Other	u	20%
8539.32	00	- - Mercury or sodium vapour lamps; metal halide lamps	u	20%
8539.39		- - Other:		
		- - - Tubes for compact fluorescent lamps:		
	11	- - - - Neon lamps	u	20%
	19	- - - - Other	u	20%
	20	- - - Discharge lamps for decorative or publicity purposes	u	20%
		- - - Other fluorescent cold cathode types:		
	31	- - - - Neon lamps	u	20%
	39	- - - - Other	u	20%
	40	- - - Electric lamps for motor vehicle or cycles	u	20%
	90	- - - Other	u	20%
		- Ultra-violet or infra-red lamps; arc lamps:		
8539.41	00	- - Arc lamps	u	20%
8539.49	00	- - Other	u	20%
8539.90		- Parts:		
	10	- - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	kg	20%
	20	- - Other, suitable for lamps of vehicles of all kind	kg	20%
	30	- - Other, suitable for ultra-violet or infra-red lamps or arc lamps	kg	20%
	90	- - Other	kg	20%

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.40		<b>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).</b>		
		<i>- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:</i>		
	8540.11	<i>- - Colour:</i>		
	10	<i>- - - Flat monitor</i>	u	20%
	90	<i>- - - Other</i>	u	20%
	8540.12	<i>- - Black and white or other monochrome</i>	u	20%
	8540.20	<i>- Television camera tubes; image converters and intensifiers; other photo-cathode tubes:</i>		
	10	<i>- - For use with articles of heading 85.25</i>	u	20%
	90	<i>- - Other</i>	u	20%
	8540.40	<i>- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm: [ITA1/B-195]</i>		
	10	<i>- - For use with articles of heading 85.25</i>	u	20%
	90	<i>- - Other</i>	u	20%
	8540.50	<i>- Data/graphic display tubes, black and white or other monochrome:</i>		
	10	<i>- - For use with articles of heading 85.25</i>	u	20%
	90	<i>- - Other</i>	u	20%
	8540.60	<i>- Other cathode-ray tubes</i>	u	20%
		<i>- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:</i>		
	8540.71	<i>- - Magnetrons:</i>		
	10	<i>- - - For use with articles of heading 85.25</i>	u	20%
	90	<i>- - - Other</i>	u	20%
	8540.72	<i>- - Klystrons:</i>		
	10	<i>- - - For use with articles of heading 85.25</i>	u	20%
	90	<i>- - - Other</i>	u	20%
	8540.79	<i>- - Other:</i>		
	10	<i>- - - For use with articles of heading 85.25</i>	u	20%
	90	<i>- - - Other</i>	u	20%
		<i>- Other valves and tubes:</i>		
	8540.81	<i>- - Receivers or amplifier valves and tubes:</i>		
	10	<i>- - - For use with articles of heading 85.25</i>	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.41	8540.89	90 - - - Other	u	20%
		- - Other:		
		10 - - - For use with articles of heading 85.25	u	20%
	8540.91	90 - - - Other	u	20%
		- Parts:		
		- - Of cathode-ray tubes:		
		10 - - - For use with article of heading 85.25	kg	20%
		20 - - - Beam directing coil and voltage transforming coil	kg	20%
		90 - - - Other	kg	20%
	8540.99	- - Other:		
		10 - - - Of microwave tubes	kg	20%
		20 - - - For use with article of heading 85.25	kg	20%
		90 - - - Other	kg	20%
	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor 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 - Diodes, other than photosensitive or light emitting diodes [ITA1/A-078]	u	NIL
		- Transistors, other than photosensitive transistors:		
	8541.21	00 - - With a dissipation rate of less than 1 W [ITA1/A-079]	u	NIL
	8541.29	00 - - Other [ITA1/A-080]	u	NIL
	8541.30	00 - Thyristors, diacs and triacs, other than photosensitive devices [ITA1/A-081]	u	NIL
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes: [ITA1/A-082]		
		10 - - Light emitting diodes	u	NIL
		20 - - Photocells, including photodiodes and phototransistors	u	NIL
		- - Other:		
		91 - - - For use with articles of heading 85.25	u	NIL
		99 - - - Other	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.42	8541.50 00	- Other semiconductor devices [ITA1/A-083]	u	NIL
	8541.60 00	- Mounted piezo-electric crystals [ITA1/A-084]	u	NIL
	8541.90 00	- Parts [ITA1/A-085]	kg	20%
		<b>Electronic integrated circuits and microassemblies.</b>		
	8542.10 00	- Cards incorporating an electronic integrated circuit ("smart" cards) [ITA1/A-086]	u	NIL
		- <i>Monolithic integrated circuits:</i>		
	8542.21 10	- - <i>Digital: [ITA1/A-087, 088 and 089]</i> - - - Wafers and discs, electrically circuit-programmed, whether or not coated on one side with gold or aluminium	u	NIL
	90	- - - Other	u	NIL
	8542.29 10	- - <i>Other: [ITA1/A-090]</i> - - - Wafers and discs, electrically circuit-programmed, whether or not coated on one side with gold or aluminium	u	NIL
	90	- - - Other	u	NIL
	8542.60 00	- Hybrid integrated circuits [ITA1/A-091]	u	NIL
	8542.70 00	- Electronic microassemblies [ITA1/A-092]	u	NIL
	8542.90 10	- <i>Parts: [ITA1/A-093]</i> - - Frames or lead frames, being part of integrated circuits, composed of substances of any of the following characters: 1. Of 58% iron and 42% nickel may be partly coated with gold, aluminium or silver 2. Of 99% copper may be partly coated with gold, aluminium or silver 3. Of 58% iron and 42% nickel coated outside with gold and partly covered with ceramic 4. Partly of ceramic, and partly of nickel coated with gold	kg	20%
	20	- - Lids and caps, of 58% iron and 42% nickel coated with gold or of ceramic, coated with quartz, whether or not partly made of glass; bases of ceramic coated with glass whether or not partly coated with gold	kg	20%
	90	- - Other	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.43		Electrical machines and apparatus, having individual functions, not specified or included in this Chapter.  - Particle accelerators:		
	8543.11 00	- - Ion implanters for doping semiconductor materials [ITA1/A-167]	u	20%
	8543.19 00	- - Other	u	20%
	8543.20 00	- Signal generators	u	20%
	8543.30	- Machines and apparatus for electro-plating, electrolysis or electrophoresis:		
	10	- - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168]	u	20%
	20	- - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates [ITA/2 (AS2)]	u	20%
	90	- - Other	u	20%
	8543.40 00	- Electric fence energisers	u	20%
		- Other machines and apparatus:		
	8543.81 00	- - Proximity cards and tags [ITA1/A-094]	u	20%
	8543.89	- - Other:		
	10	- - - Integrated receivers / decoders (IRD) for direct broadcast multimedia systems	u	20%
	20	- - - Electrical machines with translation or dictionary functions [ITA1/A-095]; flat panel displays (including LCD, Electro-Luminescence, Plasma and other technologies falling within the Information Technology Agreement [ITA] [ITA1/B-193]; apparatus for physical deposition by sputtering on semiconductor wafers [ITA/B-141]; physical deposition apparatus for semiconductor production [ITA1/B-147]	u	20%
	30	- - - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of PCB/PWBs or PCAs [ITA1/2 (AS2)]	u	20%
	40	- - - Machines for curing material by ultra-violet light for the manufacture of PCB/PWBs or PCAs [ITA1/2 (AS2)]	u	20%
	50	- - - Apparatus for physical deposition on flat panel display substrates [ITA1/2 (AS2)]	u	20%
	60	- - - Electrical mine detonators	u	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.44	8543.90	70 - - Low noise-amplifiers (LNA) and low noise blocks (LNB)	u	20%
		90 - - Other	u	20%
		- <i>Parts:</i>		
		10 - - Of the goods of sub-heading 8543.30.10	kg	20%
		20 - - Of the goods of sub-heading 8543.30.20	kg	20%
		30 - - Of the goods of sub-heading 8543.11.00	kg	20%
		40 - - Of the goods of sub-heading 8543.81.00	kg	20%
		50 - - Of the goods of sub-heading 8543.19.00 or 8543.20.00	kg	20%
		60 - - Parts including subassemblies of the goods of sub-heading 8543.89.10	kg	20%
		70 - - Of goods of sub-heading 8543.89.20 [ex B-149 ex B-158]	kg	20%
		80 - - Of the goods of sub-headings 8543.89.30, 8543.89.40 or 8543.89.50 [ITA1/2 (AS2)]	kg	20%
		90 - - Other	kg	20%
	8544.11	<b>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.</b>		
		- <i>Winding wire:</i>		
		- - <i>Of copper:</i>		
		10 - - - Lacquered or enamelled	kg	NIL
		20 - - - Covered with paper, textile material or PVC	kg	NIL
		30 - - - Lacquered or enamelled and covered with paper, textile material or PVC	kg	NIL
		40 - - - Other, rectangular cross-section and without connectors	kg	NIL
		90 - - - Other	kg	NIL
	8544.19	- - <i>Other:</i>		
		10 - - - Lacquered or enamelled	kg	NIL
		20 - - - Manganese resistance wire	kg	NIL
		90 - - - Other	kg	NIL
	8544.20	- <i>Co-axial cable and other co-axial electric conductors :</i>		
		10 - - Insulated cables fitted with connectors, for a voltage not exceeding 66,000 V	kg	20%
		20 - - Insulated cables not fitted with connectors, for a voltage not exceeding 66,000 V	kg	20%
		30 - - Insulated cables fitted with connectors, for a voltage exceeding 66,000 V	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	40	- - Insulated cables not fitted with connectors, for a voltage exceeding 66,000 V	kg	20%
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:		
	10	- - Wiring harnesses for motor vehicles	kg	20%
	90	- - Other	kg	20%
		- Other electric conductors, for a voltage not exceeding 80 V:		
	8544.41	- - Fitted with connectors:		
		- - - Of a kind used for telecommunications: [ITA1/A-096]		
	11	- - - - Telephone cables, submarine	kg	20%
	12	- - - - Telephone cables, other than submarine	kg	20%
	13	- - - - Telegraph and radio relay cables, submarine	kg	20%
	14	- - - - Telegraph and radio relay cables, other than submarine	kg	20%
	15	- - - - Other plastic insulated electric cable having cross section not exceeding 300 mm <sup>2</sup>	kg	20%
	19	- - - - Other	kg	20%
		- - - Other:		
	91	- - - - Plastic insulated electric cable having a cross section not exceeding 300 mm <sup>2</sup>	kg	20%
	92	- - - - Plastic insulated electric cable having a cross section exceeding 300 mm <sup>2</sup>	kg	20%
	93	- - - - Plastic insulated electric conductors	kg	20%
	94	- - - - Controlling cables	kg	20%
	95	- - - - Battery cables	kg	20%
	99	- - - - Other	kg	20%
	8544.49	- - Other:		
		- - - Of a kind used for telecommunications: [ITA1/A-097]		
	11	- - - - Telephone, telegraph and radio relay cables, submarine	kg	20%
	12	- - - - Telephone, telegraph and radio relay cables, other than submarine	kg	20%
	19	- - - - Other	kg	20%
		- - - Other:		
	91	- - - - Plastic insulated electric cable having a cross section not exceeding 300 mm <sup>2</sup>	kg	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		92 - - - Plastic insulated electric cable having a cross section exceeding 300 mm <sup>2</sup>	kg	20%
		93 - - - Plastic insulated electric conductors	kg	20%
		94 - - - Controlling cables	kg	20%
		95 - - - Shielded wire of a kind used in the manufacture of automotive wiring harness	kg	20%
		99 - - - Other	kg	20%
		- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:		
	8544.50	- - Fitted with connectors:		
		- - - Of a kind used for telecommunications: [ITA1/A-098]		
		11 - - - Telephone, telegraph and radio relay cables, submarine	kg	20%
		12 - - - Telephone, telegraph and radio relay cables, other than submarine	kg	20%
		19 - - - Other	kg	20%
		- - - Other:		
		91 - - - Plastic insulated electric cable having a cross section not exceeding 300 mm <sup>2</sup>	kg	20%
		92 - - - Plastic insulated electric cable having a cross section exceeding 300 mm <sup>2</sup>	kg	20%
		93 - - - Plastic insulated electric conductors	kg	20%
		94 - - - Controlling cables	kg	20%
		99 - - - Other	kg	20%
	8544.59	- - Other:		
		- - - Of a kind used for telecommunications:		
		11 - - - Telephone, telegraph and radio relay cables, submarine	kg	20%
		12 - - - Telephone, telegraph and radio relay cables, other than submarine	kg	20%
		19 - - - Other	kg	20%
		- - - Other:		
		91 - - - Plastic insulated electric cable having a cross section not exceeding 300 mm <sup>2</sup>	kg	20%
		92 - - - Plastic insulated electric cable having a cross section exceeding 300 mm <sup>2</sup>	kg	20%
		93 - - - Plastic insulated electric conductors	kg	20%
		94 - - - Controlling cables	kg	20%
		99 - - - Other	kg	20%
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V:		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.45	8544.70	-- For a voltage exceeding 1 kV but not exceeding 36 kV:		
		11 --- Plastic insulated electric cables having a cross section not exceeding 400 mm <sup>2</sup>	kg	20%
		19 --- Other	kg	20%
		-- For a voltage exceeding 36 kV but not exceeding 66 kV:		
		21 --- Plastic insulated electric cables having a cross section not exceeding 400 mm <sup>2</sup>	kg	20%
		29 --- Other	kg	20%
		-- For a voltage exceeding 66 kV:		
		31 --- Plastic insulated electric cables having a cross section not exceeding 400 mm <sup>2</sup>	kg	20%
		39 --- Other	kg	20%
		-- Other:		
		91 --- Telephone, telegraph, radio relay cables, submarine	kg	20%
		92 --- Telephone, telegraph, radio relay cables, other than submarine	kg	20%
		99 --- Other	kg	20%
		- Optical fibre cables: [ITA1/A-099]		
		10 -- Telephone, telegraph and radio relay cables, submarine	kg	20%
		20 -- Telephone, telegraph and radio relay cables, other than submarine	kg	20%
		90 -- Other	kg	20%
85.46		<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, a kind used for electrical purposes.</b>		
		- Electrodes:		
		8545.11 00 -- Of a kind used for furnaces	kg	20%
		8545.19 00 -- Other	kg	20%
		8545.20 00 - Brushes	kg	20%
		8545.90 - Other:		
		10 -- Battery carbons	kg	20%
85.46		90 -- Other	kg	20%
		<b>Electrical insulators of any material.</b>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.47	8546.10	- <i>Of glass:</i>		
	10	- - For a voltage of 50 kV or more	kg	NIL
	90	- - Other	kg	NIL
	8546.20	- <i>Of ceramic:</i>		
	10	- - Bushing with or without passebar for transformer	kg	NIL
	90	- - Other	kg	NIL
	8546.90	00 - Other	kg	NIL
		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials 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.		
	8547.10	00 - Insulating fittings of ceramics	kg	20%
	8547.20	00 - Insulating fittings of plastics	kg	20%
85.48	8547.90	- <i>Other:</i>		
	10	- - Electric conduit and joints therefor, of base metal lined with insulating material	kg	20%
	90	- - Other	kg	20%
		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.		
	8548.10	- <i>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:</i>		
	10	- - Lead acid scrap storage batteries, drained or undrained	kg	NIL
	20	- - Waste and scrap containing mainly iron	kg	NIL
	30	- - Waste and scrap containing mainly copper	kg	NIL
	90	- - Other	kg	NIL
	8548.90	- <i>Other:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	10	- - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes (LEDs), a thin-film transistor (TFT) matrix and a scanning condenser, capable of scanning text [ITA/2]	kg	20%
	20	- - Printed circuit assemblies for products falling within the Information Technology Agreement (ITA), including such assemblies for external connections such as cards that conform to the PCMCIA standard. Such printed circuit assemblies consist of one or more printed circuits of heading 85.34 with one or more active elements assembled thereon, with or without passive elements. "Active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading 85.41, and integrated circuits and micro assemblies of heading 85.42 [ITA1/B-199]	kg	20%
	30	- - Synthesizer for radio communications	kg	20%
	40	- - Parts of flat panel displays (including LCD, Electro-luminescence Plasma and other technologies) for products falling within the Information Technology Agreement (ITA) [ITA B-193] [ITA/B-199]	kg	20%
	90	- - Other	kg	20%

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Articles of Chapter 82 (tools);
  - (d) Articles of No. 83.06;
  - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) Electrical machinery or equipment (Chapter 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (ij) Arms (Chapter 93);
  - (k) Lamps or lighting fittings of heading 94.05; or
  - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
  - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) Amphibious vehicles are classified under the appropriate heading of Chapter 87;
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hover train track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

### Chapter 86

**Railway or tramway locomotives, rolling-stock and parts thereof;  
railway or tramway track fixtures and fittings and parts thereof;  
mechanical (including electro-mechanical) traffic signalling equipment of all kinds**

#### NOTES

1. This Chapter does not cover:
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
  - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, inter alia, to:
  - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes, bogies and bissel-bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, inter alia, to:
  - (a) Assembled track, turntables, platform buffers, loading gauges;
  - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not they are fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

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<b>Heading No.</b>	<b>HS Code</b>	<b>Description</b>	<b>Unit of Quantity</b>	<b>Rate of Import Duty</b>
<b>86.01</b>		<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>		
	8601.10 00	- Powered from an external source of electricity	u	NIL
	8601.20 00	- Powered by electric accumulators	u	NIL
<b>86.02</b>		<b>Other rail locomotives; locomotive tenders.</b>		
	8602.10 00	- Diesel-electric locomotives	u	NIL
	8602.90 00	- Other	u	NIL
<b>86.03</b>		<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>		
	8603.10 00	- Powered from an external source of electricity	u	NIL
	8603.90 00	- Other	u	NIL
<b>86.04</b>	8604.00 00	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>	u	NIL
<b>86.05</b>	8605.00 00	<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>	u	NIL
<b>86.06</b>		<b>Railway or tramway goods vans and wagons, not self-propelled.</b>		
	8606.10 00	- Tank wagons and the like	u	NIL
	8606.20 00	- Insulated or refrigerated vans and wagons, other than those of sub-heading 8606.10	u	NIL
	8606.30 00	- Self-discharging vans and wagons, other than those of sub-heading 8606.10 or 8606.20	u	NIL
		- <i>Other:</i>		
	8606.91 00	- - Covered and closed	u	NIL
	8606.92 00	- - Open, with non-removable sides of a height exceeding 60 cm	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
86.07	8606.99 00	- - Other  <b>Parts of railway or tramway locomotives or rolling-stock.</b>  <i>- Bogies, bissel-bogies, axles and wheels, and parts thereof:</i>	u	NIL
	8607.11 00	- - Driving bogies and bissel-bogies	kg	NIL
	8607.12 00	- - Other bogies and bissel-bogies	kg	NIL
	8607.19 00	- - Other, including parts  <i>- Brakes and parts thereof:</i>	kg	NIL
	8607.21 00	- - Air brakes and parts thereof	kg	NIL
	8607.29 00	- - Other	kg	NIL
	8607.30 00	- Hooks and other coupling devices, buffers, and parts thereof  <i>- Other parts:</i>	kg	NIL
	8607.91 00	- - Of locomotives	kg	NIL
	8607.99 00	- - Other	kg	NIL
86.08	8608.00	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>		
	10	- Mechanical signalling, safety or traffic control equipment for roads	kg	NIL
	20	- Electromechanical equipment	kg	NIL
	90	- Other	kg	NIL
86.09	8609.00	<b>Containers (including containers for transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>  <i>- Of metal:</i>		
	11	- - Dry containers	u	NIL
	19	- - Other	u	NIL
		<i>- Of wood:</i>		
	21	- - Dry containers	u	NIL
	29	- - Other	u	NIL
		<i>- Other:</i>		
	91	- - Dry containers	u	NIL
	99	- - Other	u	NIL

## Chapter 87

Vehicles, other than railway or tramway rolling-stock,  
and parts thereof 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 95.01.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.01	8701.20	Tractors (other than tractors of heading 87.09).		
		- Road tractors for semi-trailers:		
		- - Of a cylinder capacity not exceeding 1,100 cc:		
	11	- - - Four wheeled truck tractors	u	NIL
	19	- - - Other	u	NIL
		- - Of a cylinder capacity exceeding 1,100 cc:		
		- - - Of a power not exceeding 67 kW:		
	21	- - - - Four wheeled truck tractors	u	NIL
	29	- - - - Other	u	NIL
		- - - Of a power exceeding 67 kW:		
	31	- - - - Four wheeled truck tractors	u	NIL
	39	- - - - Other	u	NIL
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		-- For the transport of less than 16 persons:		
		--- Motor buses:		
		---- CKD:		
01		----- Of a gross vehicle weight not exceeding 5 tons	u	NIL
02		----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
03		----- Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	NIL
04		----- Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	NIL
05		----- Of a gross vehicle weight exceeding 24 tons	u	NIL
		---- CBU/Other:		
06		----- Of a gross vehicle weight not exceeding 5 tons	u	NIL
07		----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
08		----- Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	NIL
09		----- Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	NIL
10		----- Of a gross vehicle weight exceeding 24 tons	u	NIL
		--- Other:		
		---- CKD:		
11		----- Of a gross vehicle weight not exceeding 5 tons	u	NIL
12		----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
13		----- Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	NIL
14		----- Of a gross vehicle weight exceeding 24 tons	u	NIL
		---- CBU/Other:		
15		----- Of a gross vehicle weight not exceeding 5 tons	u	NIL
16		----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
17		----- Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	NIL
18		----- Of a gross vehicle weight exceeding 24 tons	u	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - For the transport of 16 persons or more but less than 30 persons:		
		- - - Motor buses:		
		- - - - CKD:		
21		- - - - - Of a gross vehicle weight not exceeding 5 tons	u	NIL
22		- - - - - Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
23		- - - - - Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	NIL
24		- - - - - Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	NIL
25		- - - - - Of a gross vehicle weight exceeding 24 tons	u	NIL
		- - - - CBU/Other:		
26		- - - - - Of a gross vehicle weight not exceeding 5 tons	u	NIL
27		- - - - - Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
28		- - - - - Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	NIL
31		- - - - - Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	NIL
32		- - - - - Of a gross vehicle weight exceeding 24 tons	u	NIL
		- - - Other:		
		- - - - CKD:		
33		- - - - - Of a gross vehicle weight not exceeding 5 tons	u	NIL
34		- - - - - Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
35		- - - - - Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	NIL
36		- - - - - Of a gross vehicle weight exceeding 24 tons	u	NIL
		- - - - CBU/Other:		
37		- - - - - Of a gross vehicle weight not exceeding 5 tons	u	NIL
38		- - - - - Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
39		- - - - - Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	NIL
40		- - - - - Of a gross vehicle weight exceeding 24 tons	u	NIL
		- - For the transport of 30 persons or more:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - - Buses designed specially for use in airports:		
		- - - - CKD:		
41		- - - - - Of a gross vehicle weight not exceeding 5 tons	u	NIL
42		- - - - - Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
43		- - - - - Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	NIL
44		- - - - - Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	NIL
45		- - - - - Of a gross vehicle weight exceeding 24 tons	u	NIL
		- - - - CBU/Other:		
46		- - - - - Of a gross vehicle weight not exceeding 5 tons	u	NIL
47		- - - - - Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
48		- - - - - Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	NIL
49		- - - - - Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	NIL
50		- - - - - Of a gross vehicle weight exceeding 24 tons	u	NIL
		- - - Other motor buses:		
		- - - - CKD:		
51		- - - - - Of a gross vehicle weight not exceeding 5 tons	u	NIL
52		- - - - - Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
53		- - - - - Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	NIL
54		- - - - - Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	NIL
55		- - - - - Of a gross vehicle weight exceeding 24 tons	u	NIL
		- - - - CBU/Other:		
56		- - - - - Of a gross vehicle weight not exceeding 5 tons	u	NIL
57		- - - - - Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
58		- - - - - Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	NIL
59		- - - - - Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	NIL
60		- - - - - Of a gross vehicle weight exceeding 24 tons	u	NIL
		- - - Other:		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		---- CKD:		
	61	----- Of a gross vehicle weight not exceeding 5 tons	u	NIL
	62	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
	63	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	NIL
	64	----- Of a gross vehicle weight exceeding 24 tons	u	NIL
		---- CBU/Other:		
	65	----- Of a gross vehicle weight not exceeding 5 tons	u	NIL
	66	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	NIL
	67	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	NIL
	68	----- Of a gross vehicle weight exceeding 24 tons	u	NIL
	8702.90	- Other:		
		- - For the transport of less than 16 persons:		
		--- Motor buses:		
	11	---- CKD	u	NIL
	12	---- CBU/Other	u	NIL
		--- Other:		
	21	---- CKD	u	NIL
	22	---- CBU/Other	u	NIL
		- - For the transport of 16 persons or more but less than 30 persons:		
		--- Motor buses:		
	31	---- CKD	u	NIL
	32	---- CBU/Other	u	NIL
		--- Other:		
	41	---- CKD	u	NIL
	42	---- CBU/Other	u	NIL
		- - For the transport of 30 persons and more:		
		--- Buses designed specially for use in airport:		
	51	---- CKD	u	NIL
	52	---- CBU/Other	u	NIL
		--- Other motor buses:		
	61	---- CKD	u	NIL
	62	---- CBU/Other	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.03	91	- - - Other:	u	NIL
	92	- - - CKD	u	NIL
		- - - CBU/Other	u	NIL
		<b>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.</b>		
	8703.10	- Vehicles specially designed for traveling on snow; golf cars and similar vehicles:		
		- - For the transport of not more than 8 persons including the driver:		
	11	- - Golf cars and golf buggies	u	NIL
	12	- - Go-karts	u	NIL
	19	- - Other	u	NIL
		- - For the transport of 9 persons including the driver:		
	91	- - Golf cars and golf buggies	u	NIL
	99	- - Other	u	NIL
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:		
	10	- - Hearses	u	NIL
	20	- - Prison vans	u	NIL
		- - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
	31	- - - CKD	u	NIL
	32	- - - CBU/Other	u	NIL
		- - - Other, for the transport of 8 persons or less:		
	41	- - - Four wheel drive vehicles, CKD	u	NIL
	42	- - - Four wheel drive vehicles, CBU/Other	u	NIL
	43	- - - Other, CKD	u	NIL
	44	- - - Other	u	NIL
		- - - Other, for the transport of 9 persons including the driver:		
	51	- - - Four wheel drive vehicles, CKD	u	NIL
	52	- - - Four wheel drive vehicles, CBU/Other	u	NIL
	53	- - - Motor cars (including station wagons, sports cars and racing cars), CKD	u	NIL
	54	- - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	55	- - - Other, CKD	u	NIL
	56	- - - Other	u	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

<b>Heading No.</b>	<b>HS Code</b>	<b>Description</b>	<b>Unit of Quantity</b>	<b>Rate of Import Duty</b>
	8703.22	- - <i>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:</i>		
	20	- - - Motor-homes	u	NIL
	30	- - - Hearses	u	NIL
	40	- - - Prison vans	u	NIL
		- - - <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
	51	- - - - CKD	u	NIL
	52	- - - - CBU/Other	u	NIL
		- - - <i>Other, for the transport of 8 persons or less:</i>		
	61	- - - - Four wheel drive vehicles, CKD	u	NIL
	62	- - - - Four wheel drive vehicles, CBU/Other	u	NIL
	63	- - - - Other, CKD	u	NIL
	64	- - - - Other	u	NIL
		- - - <i>Other, for the transport of 9 persons including the driver:</i>		
	71	- - - - Four wheel drive vehicles, CKD	u	NIL
	72	- - - - Four wheel drive vehicles, CBU/Other	u	NIL
	73	- - - - Motor cars (including station wagons, sports cars and racing cars), CKD	u	NIL
	74	- - - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	75	- - - - Other, CKD	u	NIL
	76	- - - - Other	u	NIL
	8703.23	- - <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:</i>		
	12	- - - - Motor-homes	u	NIL
	13	- - - - Hearses	u	NIL
	14	- - - - Prison vans	u	NIL
		- - - - <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
		- - - - <i>CKD:</i>		
	15	- - - - - Of a cylinder capacity less than 2,000 cc	u	NIL
	16	- - - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	17	- - - - - Of a cylinder capacity 2,500 cc and above	u	NIL
		- - - - <i>CBU/Other:</i>		
	21	- - - - - Of a cylinder capacity less than 1,800 cc	u	NIL
	22	- - - - - Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	23	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	24	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		--- Other, for the transport of 8 persons or less:		
		---- Four wheel drive vehicles, CKD:		
	25	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	26	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	NIL
	27	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	28	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		---- Four wheel drive vehicles, CBU/Other:		
	31	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	32	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	NIL
	33	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	34	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		---- Other, CKD:		
	35	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	36	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	NIL
	37	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	38	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		---- Other:		
	41	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	42	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	NIL
	43	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	44	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		--- Other, for the transport of 9 persons including the driver:		
		---- Motor cars (including station wagons, sports cars and racing cars):		
		----- CKD:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	45	----- Of a cylinder capacity less than 2,000 cc	u	NIL
	46	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	47	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		----- <i>CBU/Other:</i>		
	51	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	52	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	53	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	54	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		----- <i>Four wheel drive vehicles, CKD:</i>		
	55	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	56	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	NIL
	57	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	58	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		----- <i>Four wheel drive vehicles, CBU/Other:</i>		
	61	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	62	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	NIL
	63	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	64	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		----- <i>Other, CKD:</i>		
	65	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	66	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	NIL
	67	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	68	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		----- <i>Other:</i>		
	71	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	72	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	73	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	74	----- Of a cylinder capacity 2,500 cc and above	u	NIL
	8703.24	<p>-- Of a cylinder capacity exceeding 3,000 cc:</p> <p>--- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:</p>		
	12	----- Motor-homes	u	NIL
	13	----- Hearses	u	NIL
	14	----- Prison vans	u	NIL
		----- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
	21	----- CKD	u	NIL
	22	----- CBU/Other	u	NIL
		----- Other, for the transport of 8 persons or less:		
	31	----- Four wheel drive vehicles, CKD	u	NIL
	32	----- Four wheel drive vehicles, CBU/Other	u	NIL
	33	----- Other, CKD	u	NIL
	34	----- Other	u	NIL
		----- Other, for the transport of 9 persons including the driver:		
	41	----- Four wheel drive vehicles, CKD	u	NIL
	42	----- Four wheel drive vehicles, CBU/Other	u	NIL
	43	----- Motor cars (including station wagons, sports cars and racing cars), CKD	u	NIL
	44	----- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	45	----- Other, CKD	u	NIL
	46	----- Other	u	NIL
		--- Of a cylinder capacity exceeding 4,000 cc:		
	52	----- Motor-homes	u	NIL
	53	----- Hearses	u	NIL
	54	----- Prison vans	u	NIL
		----- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
	61	----- CKD	u	NIL
	62	----- CBU/Other	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<i>--- Other, for the transport of 8 persons or less:</i>		
	71	---- Four wheel drive vehicles, CKD	u	NIL
	72	---- Four wheel drive vehicles, CBU/Other	u	NIL
	73	---- Other, CKD	u	NIL
	74	---- Other	u	NIL
		<i>--- Other, for the transport of 9 persons including the driver:</i>		
	81	---- Four wheel drive vehicles, CKD	u	NIL
	82	---- Four wheel drive vehicles, CBU/Other	u	NIL
	83	---- Motor cars (including station wagons, sports cars and racing cars), CKD	u	NIL
	84	---- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	85	---- Other, CKD	u	NIL
	86	---- Other	u	NIL
		<i>- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</i>		
	8703.31	<i>-- Of a cylinder capacity not exceeding 1,500 cc:</i>		
	20	--- Motor-homes	u	NIL
	30	--- Hearses	u	NIL
	40	--- Prison vans	u	NIL
		<i>--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
	51	---- CKD	u	NIL
		<i>---- CBU/Other:</i>		
	52	---- New	u	NIL
	53	---- Used	u	NIL
		<i>--- Other, for the transport of 8 persons or less:</i>		
	61	---- Four wheel drive vehicles, CKD	u	NIL
	62	---- Four wheel drive vehicles, CBU/Other	u	NIL
	63	---- Other, CKD	u	NIL
	64	---- Other	u	NIL
		<i>--- Other, for the transport of 9 persons including the driver:</i>		
	71	---- Four wheel drive vehicles, CKD	u	NIL
	72	---- Four wheel drive vehicles, CBU/Other	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	73	---- Motor cars (including station wagons, sports cars and racing cars), CKD	u	NIL
	74	---- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	75	---- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	76	---- Other, CKD	u	NIL
	77	---- Other	u	NIL
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
	12	--- Motor-homes	u	NIL
	13	--- Hearses	u	NIL
	14	--- Prison vans	u	NIL
		--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
		---- CKD:		
	21	----- Of a cylinder capacity less than 2,000 cc	u	NIL
	22	----- Of a cylinder capacity 2,000 cc and above	u	NIL
		---- CBU/Other:		
	23	----- New	u	NIL
	24	----- Used, of a cylinder capacity less than 1,800 cc	u	NIL
	25	----- Used, of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	26	----- Used, of a cylinder capacity 2,000 cc and above	u	NIL
		--- Other, for the transport of 8 persons or less:		
		---- Four wheel drive vehicles, CKD:		
	31	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	32	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	33	----- Of a cylinder capacity 2,000 cc and above	u	NIL
		---- Four wheel drive vehicles, CBU/Other:		
	34	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	35	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	36	----- Of a cylinder capacity 2,000 cc and above	u	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		---- <i>Other, CKD:</i>		
	41	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	42	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	43	----- Of a cylinder capacity 2,000 cc and above	u	NIL
		---- <i>Other:</i>		
	44	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	45	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	46	----- Of a cylinder capacity 2,000 cc and above	u	NIL
		--- <i>Other, for the transport of 9 persons including the driver:</i>		
		---- <i>Motor cars (including station wagons, sports cars and racing cars):</i>		
		----- <i>CKD:</i>		
	51	----- Of a cylinder capacity less than 2,000 cc	u	NIL
	52	----- Of a cylinder capacity 2,000 cc and above	u	NIL
		----- <i>CBU/Other:</i>		
	53	----- New	u	NIL
	54	----- Used, of a cylinder capacity less than 1,800 cc	u	NIL
	55	----- Used, of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	56	----- Used, of a cylinder capacity 2,000 cc and above	u	NIL
		---- <i>Other:</i>		
		----- <i>Four wheel drive vehicles, CKD:</i>		
	61	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	62	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	63	----- Of a cylinder capacity 2,000 cc and above	u	NIL
		----- <i>Four wheel drive vehicles, CBU/Other:</i>		
	64	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	65	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	66	----- Of a cylinder capacity 2,000 cc and above	u	NIL
		----- <i>Other, CKD:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	71	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	72	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	73	----- Of a cylinder capacity 2,000 cc and above	u	NIL
		----- Other:		
	74	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	75	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	76	----- Of a cylinder capacity 2,000 cc and above	u	NIL
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc: --- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:		
	12	---- Motor-homes	u	NIL
	13	---- Hearses	u	NIL
	14	---- Prison vans	u	NIL
		---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
	21	----- CKD	u	NIL
	22	----- CBU/Other, new	u	NIL
	23	----- CBU/Other, used	u	NIL
		---- Other, for the transport of 8 persons or less:		
	24	----- Four wheel drive vehicles, CKD	u	NIL
	25	----- Four wheel drive vehicles, CBU/Other	u	NIL
	26	----- Other, CKD	u	NIL
	27	----- Other	u	NIL
		---- Other, for the transport of 9 persons including the driver:		
	28	----- Four wheel drive vehicles, CKD	u	NIL
	29	----- Four wheel drive vehicles, CBU/Other	u	NIL
	30	----- Motor cars (including station wagons, sports cars and racing cars), CKD	u	NIL
	31	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	32	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	33	----- Other, CKD	u	NIL
	34	----- Other	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:		
	42	- - - - Motor-homes	u	NIL
	43	- - - - Hearses	u	NIL
	44	- - - - Prison vans	u	NIL
		- - - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
	51	- - - - CKD	u	NIL
	52	- - - - CBU/Other, new	u	NIL
	53	- - - - CBU/Other, used	u	NIL
		- - - - Other, for the transport of 8 persons or less:		
	54	- - - - Four wheel drive vehicles, CKD	u	NIL
	55	- - - - Four wheel drive vehicles, CBU/Other	u	NIL
	56	- - - - Other, CKD	u	NIL
	57	- - - - Other	u	NIL
		- - - - Other, for the transport of 9 persons including the driver:		
	58	- - - - Four wheel drive vehicles, CKD	u	NIL
	59	- - - - Four wheel drive vehicles, CBU/Other	u	NIL
	61	- - - - Motor cars (including station wagons, sports cars and racing cars), CKD	u	NIL
	62	- - - - New motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	63	- - - - Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	64	- - - - Other, CKD	u	NIL
	65	- - - - Other	u	NIL
		- - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:		
	72	- - - - Motor-homes	u	NIL
	73	- - - - Hearses	u	NIL
	74	- - - - Prison vans	u	NIL
		- - - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
	81	- - - - CKD	u	NIL
	82	- - - - CBU/Other, new	u	NIL
	83	- - - - CBU/Other, used	u	NIL
		- - - - Other, for the transport of 8 persons or less:		
	84	- - - - Four wheel drive vehicles, CKD	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	85	----- Four wheel drive vehicles, CBU/Other	u	NIL
	86	----- Other, CKD	u	NIL
	87	----- Other	u	NIL
		----- Other, for the transport of 9 persons including the driver:		
	88	----- Four wheel drive vehicles, CKD	u	NIL
	89	----- Four wheel drive vehicles, CBU/Other	u	NIL
	91	----- Motor cars (including station wagons, sports cars and racing cars), CKD	u	NIL
	92	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	93	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	NIL
	94	----- Other, CKD	u	NIL
	99	----- Other	u	NIL
	8703.90	- Other:		
	12	-- Motor-homes	u	NIL
	13	-- Hearses	u	NIL
	14	-- Prison vans	u	NIL
		-- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
	21	--- Electric powered	u	NIL
		--- Other:		
		---- CKD:		
	22	----- Of a cylinder capacity less than 2,000 cc	u	NIL
	23	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	24	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	NIL
	25	----- Of a cylinder capacity 3,000 cc and above	u	NIL
		---- CBU/Other:		
	26	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	27	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	28	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	31	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	32	----- Of a cylinder capacity 3,000 cc and above  -- Other, for the transport of 8 persons or less:	u	NIL
		--- Four wheel drive vehicles, CKD:		
	33	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	34	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	35	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	36	----- Of a cylinder capacity 2,500 cc and above  --- Four wheel drive vehicles, CBU/Other:	u	NIL
	37	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	38	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	41	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	42	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	NIL
	43	----- Of a cylinder capacity 3,000 cc and above  --- Other, CKD:	u	NIL
	44	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	45	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	46	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	47	----- Of a cylinder capacity 2,500 cc and above  --- Other:	u	NIL
	48	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	51	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	52	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	53	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	NIL
	54	----- Of a cylinder capacity 3,000 cc and above  -- Other, for the transport of 9 persons:  --- Motor cars (including station wagons, sports cars and racing cars):	u	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	61	--- Electric powered	u	NIL
		---- Other:		
		----- CKD:		
	62	----- Of a cylinder capacity less than 2,000 cc	u	NIL
	63	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	64	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	NIL
	65	----- Of a cylinder capacity 3,000 cc and above	u	NIL
		----- CBU/Other:		
	66	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	67	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	68	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	71	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	NIL
	72	----- Of a cylinder capacity 3,000 cc and above	u	NIL
		--- Other four wheel drive vehicles, CKD:		
	73	---- Of a cylinder capacity less than 1,800 cc	u	NIL
	74	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	75	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	76	---- Of a cylinder capacity 2,500 cc and above	u	NIL
		--- Other four wheel drive vehicles, CBU/Other:		
	77	---- Of a cylinder capacity less than 1,800 cc	u	NIL
	78	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	81	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	82	---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	NIL
	83	---- Of a cylinder capacity 3,000 cc and above	u	NIL
		--- Other, CKD:		
	84	---- Of a cylinder capacity less than 1,800 cc	u	NIL
	85	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.04	86	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	87	---- Of a cylinder capacity 2,500 cc and above	u	NIL
		--- Other:		
	88	---- Of a cylinder capacity less than 1,800 cc	u	NIL
	91	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	NIL
	92	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	NIL
	93	---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	NIL
	94	---- Of a cylinder capacity 3,000 cc and above	u	NIL
		<b>Motor vehicles for the transport of goods.</b>		
	8704.10	- Dumpers designed for off-highway use:		
		- - Completely Knocked Down (CKD):		
	11	--- g.v.w. exceeding 24t	u	NIL
	12	--- g.v.w. not exceeding 24t	u	NIL
		- - Completely Built Up (CBU):		
	21	--- g.v.w. exceeding 24t	u	NIL
	22	--- g.v.w. not exceeding 24t	u	NIL
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8704.21	- - g.v.w. not exceeding 5t:		
		- - - Completely Knocked Down (CKD):		
	11	---- Refrigerated vans	u	NIL
	12	---- Refuse collection vehicles having refuse compressing device	u	NIL
	13	---- Tanker vehicles	u	NIL
	14	---- Designed for the transport of concrete or cement in bulk	u	NIL
	15	---- Other vans, pick-up trucks and similar vehicles	u	NIL
	16	---- Ordinary lorries (trucks)	u	NIL
	19	---- Other	u	NIL
		- - - Completely Built Up (CBU)/Other:		
	21	---- Refrigerated vans	u	NIL
	22	---- Refuse collection vehicles having refuse compressing device	u	NIL
	23	---- Tanker vehicles	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	24	---- Designed for the transport of concrete or cement in bulk	u	NIL
	25	---- Other vans, pick-up trucks and similar vehicles	u	NIL
	26	---- Ordinary lorries (trucks)	u	NIL
	29	---- Other	u	NIL
	8704.22	-- g.v.w. exceeding 5t but not exceeding 20t:		
		--- Completely Knocked Down (CKD):		
		---- g.v.w. not exceeding 6t:		
	11	----- Refrigerated vans	u	NIL
	12	----- Refuse collection vehicles having refuse compressing device	u	NIL
	13	----- Tanker vehicles	u	NIL
	14	----- Designed for the transport of concrete or cement in bulk	u	NIL
	15	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	16	----- Ordinary lorries (trucks)	u	NIL
	19	----- Other	u	NIL
		---- g.v.w. exceeding 6t but not exceeding 10t:		
	21	----- Refrigerated vans	u	NIL
	22	----- Refuse collection vehicles having refuse compressing device	u	NIL
	23	----- Tanker vehicles	u	NIL
	24	----- Designed for the transport of concrete or cement in bulk	u	NIL
	25	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	26	----- Ordinary lorries (trucks)	u	NIL
	29	----- Other	u	NIL
		---- g.v.w. exceeding 10t but not exceeding 20t:		
	31	----- Refrigerated vans	u	NIL
	32	----- Refuse collection vehicles having refuse compressing device	u	NIL
	33	----- Tanker vehicles	u	NIL
	34	----- Designed for the transport of concrete or cement in bulk	u	NIL
	35	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	36	----- Ordinary lorries (trucks)	u	NIL
	39	----- Other	u	NIL
		--- Completely Built Up (CBU)/Other:		
		---- g.v.w. not exceeding 6t:		
	41	----- Refrigerated vans	u	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	42	----- Refuse collection vehicles having refuse compressing device	u	NIL
	43	----- Tanker vehicles	u	NIL
	44	----- Designed for the transport of concrete or cement in bulk	u	NIL
	45	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	46	----- Ordinary lorries (trucks)	u	NIL
	49	----- Other	u	NIL
		----- <i>g.v.w. exceeding 6t but not exceeding 10t:</i>		
	51	----- Refrigerated vans	u	NIL
	52	----- Refuse collection vehicles having refuse compressing device	u	NIL
	53	----- Tanker vehicles	u	NIL
	54	----- Designed for the transport of concrete or cement in bulk	u	NIL
	55	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	56	----- Ordinary lorries (trucks)	u	NIL
	59	----- Other	u	NIL
		----- <i>g.v.w. exceeding 10t but not exceeding 20t:</i>		
	61	----- Refrigerated vans	u	NIL
	62	----- Refuse collection vehicles having refuse compressing device	u	NIL
	63	----- Tanker vehicles	u	NIL
	64	----- Designed for the transport of concrete or cement in bulk	u	NIL
	65	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	66	----- Ordinary lorries (trucks)	u	NIL
	69	----- Other	u	NIL
	8704.23	- - <i>g.v.w. exceeding 20t:</i>		
		- - - <i>Completely Knocked Down (CKD):</i>		
		----- <i>g.v.w. not exceeding 24t:</i>		
	11	----- Refrigerated vans	u	NIL
	12	----- Refuse collection vehicles having refuse compressing device	u	NIL
	13	----- Tanker vehicles	u	NIL
	14	----- Designed for the transport of concrete or cement in bulk	u	NIL
	15	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	16	----- Ordinary lorries (trucks)	u	NIL
	19	----- Other	u	NIL
		----- <i>g.v.w. exceeding 24t:</i>		
	21	----- Refrigerated vans	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	22	----- Refuse collection vehicles having refuse compressing device	u	NIL
	23	----- Tanker vehicles	u	NIL
	24	----- Designed for the transport of concrete or cement in bulk	u	NIL
	25	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	26	----- Ordinary lorries (trucks)	u	NIL
	29	----- Other	u	NIL
		<i>--- Completely Built Up (CBU)/Other:</i>		
		<i>----- g.v.w. not exceeding 24t:</i>		
	31	----- Refrigerated vans	u	NIL
	32	----- Refuse collection vehicles having refuse compressing device	u	NIL
	33	----- Tanker vehicles	u	NIL
	34	----- Designed for the transport of concrete or cement in bulk	u	NIL
	35	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	36	----- Ordinary lorries (trucks)	u	NIL
	39	----- Other	u	NIL
		<i>----- g.v.w. exceeding 24t:</i>		
	41	----- Refrigerated vans	u	NIL
	42	----- Refuse collection vehicles having refuse compressing device	u	NIL
	43	----- Tanker vehicles	u	NIL
	44	----- Designed for the transport of concrete or cement in bulk	u	NIL
	45	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	46	----- Ordinary lorries (trucks)	u	NIL
	49	----- Other	u	NIL
		<i>- Other, with spark-ignition internal combustion piston engine:</i>		
	8704.31	<i>-- g.v.w. not exceeding 5t:</i>		
		<i>--- Completely Knocked Down (CKD):</i>		
	11	----- Refrigerated vans	u	NIL
	12	----- Refuse collection vehicles having refuse compressing device	u	NIL
	13	----- Tanker vehicles	u	NIL
	14	----- Designed for the transport of concrete or cement in bulk	u	NIL
	15	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	16	----- Ordinary lorries (trucks)	u	NIL
	17	----- Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	19	- - - - Other	u	NIL
		- - - <i>Completely Built Up (CBU/Other):</i>		
	21	- - - - Refrigerated vans	u	NIL
	22	- - - - Refuse collection vehicles having refuse compressing device	u	NIL
	23	- - - - Tanker vehicles	u	NIL
	24	- - - - Designed for the transport of concrete or cement in bulk	u	NIL
	25	- - - - Other vans, pick-up trucks and similar vehicles	u	NIL
	26	- - - - Ordinary lorries (trucks)	u	NIL
	27	- - - - Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	u	NIL
	29	- - - - Other	u	NIL
	8704.32	- - <i>g.v.w. exceeding 5t:</i>		
		- - - <i>Completely Knocked Down (CKD):</i>		
		- - - - <i>g.v.w. not exceeding 6t:</i>		
	11	- - - - - Refrigerated vans	u	NIL
	12	- - - - - Refuse collection vehicles having refuse compressing device	u	NIL
	13	- - - - - Tanker vehicles	u	NIL
	14	- - - - - Designed for the transport of concrete or cement in bulk	u	NIL
	15	- - - - - Other vans, pick-up trucks and similar vehicles	u	NIL
	16	- - - - - Ordinary lorries (trucks)	u	NIL
	17	- - - - - Other	u	NIL
		- - - - <i>g.v.w. exceeding 6t but not exceeding 10t:</i>		
	18	- - - - - Refrigerated vans	u	NIL
	21	- - - - - Refuse collection vehicles having refuse compressing device	u	NIL
	22	- - - - - Tanker vehicles	u	NIL
	23	- - - - - Designed for the transport of concrete or cement in bulk	u	NIL
	24	- - - - - Other vans, pick-up trucks and similar vehicles	u	NIL
	25	- - - - - Ordinary lorries (trucks)	u	NIL
	26	- - - - - Other	u	NIL
		- - - - <i>g.v.w. exceeding 10t but not exceeding 20t:</i>		
	27	- - - - - Refrigerated vans	u	NIL
	28	- - - - - Refuse collection vehicles having refuse compressing device	u	NIL
	31	- - - - - Tanker vehicles	u	NIL
	32	- - - - - Designed for the transport of concrete or cement in bulk	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	33	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	34	----- Ordinary lorries (trucks)	u	NIL
	35	----- Other	u	NIL
		----- <i>g.v.w. exceeding 20t but not exceeding 24t:</i>		
	36	----- Refrigerated vans	u	NIL
	37	----- Refuse collection vehicles having refuse compressing device	u	NIL
	38	----- Tanker vehicles	u	NIL
	41	----- Designed for the transport of concrete or cement in bulk	u	NIL
	42	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	43	----- Ordinary lorries (trucks)	u	NIL
	44	----- Other	u	NIL
		----- <i>g.v.w. exceeding 24t:</i>		
	45	----- Refrigerated vans	u	NIL
	46	----- Refuse collection vehicles having refuse compressing device	u	NIL
	47	----- Tanker vehicles	u	NIL
	48	----- Designed for the transport of concrete or cement in bulk	u	NIL
	51	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	52	----- Ordinary lorries (trucks)	u	NIL
	53	----- Other	u	NIL
		--- <i>Completely Built Up (CBU)/Other:</i>		
		----- <i>g.v.w. not exceeding 6t:</i>		
	54	----- Refrigerated vans	u	NIL
	55	----- Refuse collection vehicles having refuse compressing device	u	NIL
	56	----- Tanker vehicles	u	NIL
	57	----- Designed for the transport of concrete or cement in bulk	u	NIL
	58	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	61	----- Ordinary lorries (trucks)	u	NIL
	62	----- Other	u	NIL
		----- <i>g.v.w. exceeding 6t but not exceeding 10t:</i>		
	63	----- Refrigerated vans	u	NIL
	64	----- Refuse collection vehicles having refuse compressing device	u	NIL
	65	----- Tanker vehicles	u	NIL
	66	----- Designed for the transport of concrete or cement in bulk	u	NIL
	67	----- Other vans, pick-up trucks and similar vehicles	u	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	68	----- Ordinary lorries (trucks)	u	NIL
	69	----- Other	u	NIL
		----- <i>g.v.w. exceeding 10t but not exceeding 20t:</i>		
	71	----- Refrigerated vans	u	NIL
	72	----- Refuse collection vehicles having refuse compressing device	u	NIL
	73	----- Tanker vehicles	u	NIL
	74	----- Designed for the transport of concrete or cement in bulk	u	NIL
	75	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	76	----- Ordinary lorries (trucks)	u	NIL
	77	----- Other	u	NIL
		----- <i>g.v.w. exceeding 20t but not exceeding 24t:</i>		
	78	----- Refrigerated vans	u	NIL
	81	----- Refuse collection vehicles having refuse compressing device	u	NIL
	82	----- Tanker vehicles	u	NIL
	83	----- Designed for the transport of concrete or cement in bulk	u	NIL
	84	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	85	----- Ordinary lorries (trucks)	u	NIL
	86	----- Other	u	NIL
		----- <i>g.v.w. exceeding 24t:</i>		
	87	----- Refrigerated vans	u	NIL
	88	----- Refuse collection vehicles having refuse compressing device	u	NIL
	91	----- Tanker vehicles	u	NIL
	92	----- Designed for the transport of concrete or cement in bulk	u	NIL
	93	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	94	----- Ordinary lorries (trucks)	u	NIL
	95	----- Other	u	NIL
	8704.90	- Other:		
		-- Completely Knocked Down (CKD):		
		--- <i>g.v.w. not exceeding 5t:</i>		
	11	----- Vans, pick-up trucks and similar vehicles	u	NIL
	12	----- Ordinary lorries (trucks)	u	NIL
	19	----- Other	u	NIL
		--- <i>g.v.w. exceeding 5t but not exceeding 24t:</i>		
	21	----- Vans, pick-up trucks and similar vehicles	u	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.05	22	--- Ordinary lorries (trucks)	u	NIL
	29	--- Other	u	NIL
		--- g.v.w. exceeding 24t:		
	31	--- Vans, pick-up trucks and similar vehicles	u	NIL
	32	--- Ordinary lorries (trucks)	u	NIL
	39	--- Other	u	NIL
		-- Completely Built Up (CBU)/Other:		
		--- g.v.w. not exceeding 5t:		
	41	--- Vans, pick-up trucks and similar vehicles	u	NIL
	42	--- Ordinary lorries (trucks)	u	NIL
	49	--- Other	u	NIL
		--- g.v.w. exceeding 5t but not exceeding 24t:		
	51	--- Vans, pick-up trucks and similar vehicles	u	NIL
	52	--- Ordinary lorries (trucks)	u	NIL
	59	--- Other	u	NIL
		--- g.v.w. exceeding 24t:		
	61	--- Vans, pick-up trucks and similar vehicles	u	NIL
	62	--- Ordinary lorries (trucks)	u	NIL
	69	--- 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 - Crane lorries	u	NIL
	8705.20	00 - Mobile drilling derricks	u	NIL
	8705.40	00 - Concrete-mixer lorries	u	NIL
	8705.90	- Other:		
		30 - Mobile radiological units	u	NIL
		40 - Mobile manufacture units for explosives	u	NIL
		90 - Other	u	NIL
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.		
	8706.00	- For vehicles of 87.01:		
		11 - For vehicles of 8701.10 and 8701.90 (agricultural tractors only)	u	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

<b>Heading No.</b>	<b>HS Code</b>	<b>Description</b>	<b>Unit of Quantity</b>	<b>Rate of Import Duty</b>
87.07		19 - - Other	u	NIL
		- For vehicles of 87.02:		
		21 - - for vehicles of 8702.10	u	NIL
		22 - - For vehicles of 8702.90	u	NIL
		- For vehicles of 87.03:		
		31 - - For ambulances	u	NIL
		39 - - Other	u	NIL
		- For vehicles of 87.04:		
		41 - - For vehicles of 8704.10	u	NIL
		49 - - Other	u	NIL
		50 - For vehicles of 87.05	u	NIL
	8707.10	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>		
		- For the vehicles of 87.03:		
		10 - - For ambulances	u	NIL
		90 - - Other	u	NIL
	8707.90	- Other:		
		- - For vehicles of 87.01:		
		11 - - - For vehicles of 8701.10 or 8701.90 (agricultural tractors only)	u	NIL
		19 - - - Other	u	NIL
		- - For vehicles of 87.04:		
		21 - - - For vehicles of 8704.10	u	NIL
		29 - - - Other	u	NIL
		30 - - For vehicles of 87.05	u	NIL
		90 - - Other	u	NIL
		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>		
87.11	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
		10 - - Mopeds	u	NIL
		- - Other, CKD:		
		21 - - - Motor scooters	u	NIL
		22 - - - Other motor cycles, with or without side-cars	u	NIL
		29 - - - Other	u	NIL
		- - Other, CBU/Other:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	31	- - - Motor scooters	u	NIL
	32	- - - Other motor cycles, with or without side-cars	u	NIL
	39	- - - Other	u	NIL
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
	10	-- Mopeds	u	NIL
	20	-- Motorcross motorcycles	u	NIL
		-- Other, CKD, of a cylinder capacity not exceeding 125 cc:		
	31	- - - Motor scooters	u	NIL
	32	- - - Other motor cycles, with or without side-cars	u	NIL
	33	- - - Other	u	NIL
		-- Other, CKD, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc:		
	34	- - - Motor scooters	u	NIL
	35	- - - Other motor cycles, with or without side-cars	u	NIL
	36	- - - Other	u	NIL
		-- Other, CKD, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:		
	37	- - - Motor scooters	u	NIL
	38	- - - Other motor cycles, with or without side-cars	u	NIL
	39	- - - Other	u	NIL
		-- Other, CKD, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:		
	41	- - - Motors scooters	u	NIL
	42	- - - Other motor cycles, with or without side-cars	u	NIL
	43	- - - Other	u	NIL
		-- Other, CBU/Other, of a cylinder capacity not exceeding 125 cc:		
	44	- - - Motor scooters	u	NIL
	45	- - - Other motor cycles, with or without side-cars	u	NIL
	46	- - - Other	u	NIL
		-- Other, CBU/Other, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc:		
	47	- - - Motor scooters	u	NIL
	48	- - - Other motor cycles, with or without side-cars	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	49	- - - Other	u	NIL
		- - Other, CBU/Other, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:		
	51	- - - Motor scooters	u	NIL
	52	- - - Other motor cycles, with or without side-cars	u	NIL
	53	- - - Other	u	NIL
		- - Other, CBU/Other, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:		
	54	- - - Motor scooters	u	NIL
	55	- - - Other motor cycles, with or without side-cars	u	NIL
	56	- - - Other	u	NIL
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
	10	- - Motorcross motorcycles	u	NIL
	20	- - Other, CKD	u	NIL
	30	- - Other, CBU/Other	u	NIL
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
	10	- - Motorcross motorcycles	u	NIL
	20	- - Other, CKD	u	NIL
	30	- - Other, CBU/Other	u	NIL
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
	10	- - Motorcross motorcycles	u	NIL
	20	- - Other, CKD	u	NIL
	30	- - Other, CBU/Other	u	NIL
	8711.90	- Other:		
	10	- - Mopeds	u	NIL
	20	- - Motor scooters	u	NIL
	30	- - Other cycles fitted with an auxiliary motor with or without side-cars	u	NIL
	40	- - Side cars	u	NIL
		- - Other:		
		- - - CKD:		
	91	- - - - not exceeding 200 cc	u	NIL
	92	- - - - exceeding 200 cc but not exceeding 500 cc	u	NIL
	93	- - - - exceeding 500 cc but not exceeding 800 cc	u	NIL
	94	- - - - exceeding 800 cc	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.16		- - - <i>CBU/Other:</i>		
	95	- - - - not exceeding 200 cc	u	NIL
	96	- - - - exceeding 200 cc but not exceeding 500 cc	u	NIL
	97	- - - - exceeding 500 cc but not exceeding 800 cc	u	NIL
	98	- - - - exceeding 800 cc	u	NIL
		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
	8716.10	00 - Trailers and semi-trailers of the caravan type, for housing or camping	u	NIL
		- Other trailers and semi-trailers for the transport of goods:		
	8716.31	00 - - Tanker trailers and tanker semi-trailers	u	NIL
	8716.39	- - <i>Other:</i>		
	10	- - - Refrigerated trailers	u	NIL
	20	- - - Other of a weight exceeding 200t	u	NIL
	90	- - - Other	u	NIL
	8716.40	- <i>Other trailers and semi-trailers:</i>		
	10	- - Of a weight exceeding 200t	u	NIL
	90	- - Other	u	NIL
	8716.80	- <i>Other vehicles:</i>		
	90	- - Other	u	NIL

## Chapter 88

## Aircraft, spacecraft, and parts thereof

## SUB-HEADING NOTE

1. For the purposes of sub-headings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
88.01		<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>		
	8801.10 00	- Gliders and hang gliders	u	NIL
	8801.90 00	- Other	u	NIL
88.02		<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>		
		<i>- Helicopters:</i>		
	8802.11 00	- - Of an unladen weight not exceeding 2,000 kg	u	NIL
	8802.12 00	- - Of an unladen weight exceeding 2,000 kg	u	NIL
	8802.20	- <i>Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:</i>		
	10	- - Aeroplanes	u	NIL
	90	- - Other	u	NIL
	8802.30	- <i>Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:</i>		
	10	- - Aeroplanes	u	NIL
	90	- - Other	u	NIL
	8802.40	- <i>Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:</i>		
	10	- - Aeroplanes	u	NIL
	90	- - Other	u	NIL
	8802.60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	NIL
88.03		<b>Parts of goods of heading 88.01 or 88.02.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
88.04	8803.10	- <i>Propellers and rotors and parts thereof:</i>		
	10	- - Of helicopters or aeroplanes	kg	NIL
	90	- - Other	kg	NIL
	8803.20	- <i>Under-carriage and parts thereof:</i>		
	10	- - Of helicopters, aeroplanes, balloons, gliders or kites	kg	NIL
	90	- - Other	kg	NIL
	8803.30	- Other parts of aeroplanes or helicopters	kg	NIL
	8803.90	- <i>Other:</i>		
	10	- - Parts of telecommunication satellites [ITA/2]	kg	NIL
	20	- - Of balloons, gliders or kites	kg	NIL
	90	- - Other	kg	NIL
	8804.00	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>		
	10	- Parachutes; parts and accessories of parachutes and parts of rotochutes	kg	NIL
	90	- Other	kg	NIL
88.05		<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of any of the foregoing articles.</b>		
	8805.10	- <i>Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof:</i>		
	10	- - Aircraft launching gear and parts thereof	kg	NIL
	90	- - Other	kg	NIL
		- <i>Ground flying trainers and parts thereof:</i>		
	8805.21	- - Air combat simulators and parts thereof	kg	NIL
	8805.29	- - <i>Other:</i>		
	10	- - - Ground flying trainers	kg	NIL
	90	- - - Other	kg	NIL

## Chapter 89

## Ships, boats and floating structures

## NOTE

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.		
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
	10	- - Of gross tonnage not exceeding 26	u	NIL
	20	- - - Of gross tonnage exceeding 26 but not exceeding 250	u	NIL
	30	- - - Of gross tonnage exceeding 250 but not exceeding 500	u	NIL
	40	- - - Of gross tonnage exceeding 500 but not exceeding 4000	u	NIL
	50	- - - Of gross tonnage exceeding 4000 but not exceeding 5000	u	NIL
	60	- - - Of gross tonnage exceeding 5000	u	NIL
	8901.20	- Tankers:		
	10	- - Of gross tonnage not exceeding 26	u	NIL
	20	- - - Of gross tonnage exceeding 26 but not exceeding 250	u	NIL
	30	- - - Of gross tonnage exceeding 250 but not exceeding 500	u	NIL
	40	- - - Of gross tonnage exceeding 500 but not exceeding 4000	u	NIL
	50	- - - Of gross tonnage exceeding 4000 but not exceeding 5000	u	NIL
	60	- - - Of gross tonnage exceeding 5000	u	NIL
	8901.30	- Refrigerated vessels, other than those of sub-heading 8901.20:		
	10	- - Of gross tonnage not exceeding 26	u	NIL
	20	- - - Of gross tonnage exceeding 26 but not exceeding 250	u	NIL
	30	- - - Of gross tonnage exceeding 250 but not exceeding 500	u	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
89.02	8901.90	40 - - - Of gross tonnage exceeding 500 but not exceeding 4000	u	NIL
		50 - - - Of gross tonnage exceeding 4000 but not exceeding 5000	u	NIL
		60 - - - Of gross tonnage exceeding 5000	u	NIL
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
		- - Not motorised:		
		11 - - - - Of gross tonnage not exceeding 26	u	NIL
		12 - - - - Of gross tonnage exceeding 26 but not exceeding 250	u	NIL
		13 - - - - Of gross tonnage exceeding 250 but not exceeding 500	u	NIL
		14 - - - - Of gross tonnage exceeding 500	u	NIL
		- - Motorised:		
		21 - - - - Of gross tonnage not exceeding 26	u	NIL
		22 - - - - Of gross tonnage exceeding 26 but not exceeding 250	u	NIL
		23 - - - - Of gross tonnage exceeding 250 but not exceeding 500	u	NIL
		24 - - - - Of gross tonnage exceeding 500 but not exceeding 4000	u	NIL
	8902.00	25 - - - - Of gross tonnage exceeding 4000 but not exceeding 5000	u	NIL
		26 - - - - Of gross tonnage exceeding 5000	u	NIL
		<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>		
		- Of gross tonnage not exceeding 26:		
		11 - - Fishing vessels	u	NIL
		12 - - Other	u	NIL
		- Of gross tonnage exceeding 26 but not exceeding 40:		
		21 - - Fishing vessels	u	NIL
		22 - - Other	u	NIL
		- Of gross tonnage exceeding 40 but not exceeding 100:		
		31 - - Fishing vessels	u	NIL
		32 - - Other	u	NIL
		- Of gross tonnage exceeding 100 but not exceeding 250:		
		41 - - Fishing vessels	u	NIL
		42 - - Other	u	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
89.03		- <i>Of gross tonnage exceeding 250 but not exceeding 4000:</i>		
		51 - - Fishing vessels	u	NIL
		52 - - Other	u	NIL
		- <i>Of gross tonnage exceeding 4000:</i>		
		91 - - Fishing vessels	u	NIL
		92 - - Other	u	NIL
		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>		
	8903.10	00 - Inflatable	u	NIL
		- <i>Other:</i>		
	8903.91	00 - - Sailboats, with or without auxiliary motor	u	NIL
89.04	8903.92	00 - - Motorboats, other than outboard motorboats	u	NIL
	8903.99	00 - - Other	u	NIL
	8904.00	<b>Tugs or pusher craft.</b>		
		- <i>Tugs:</i>		
	10	- - Of gross tonnage not exceeding 26	u	NIL
		- - <i>Of gross tonnage exceeding 26:</i>		
	21	- - - Of a power not exceeding 4,000 HP	u	NIL
	29	- - - Of a power exceeding 4,000 HP	u	NIL
		- <i>Pusher craft:</i>		
	30	- - Of gross tonnage not exceeding 26	u	NIL
89.05		- - <i>Of gross tonnage exceeding 26:</i>		
	41	- - - Of a power not exceeding 4,000 HP	u	NIL
	49	- - - Of a power exceeding 4,000 HP	u	NIL
		<b>Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.</b>		
	8905.10	00 - Dredgers	u	NIL
	8905.20	00 - Floating or submersible drilling or production platforms	u	NIL
	8905.90	- <i>Other:</i>		
	10	- - Floating docks of a gross tonnage exceeding 100	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
89.06	20	- - Other floating docks	u	NIL
	30	- - Fire-floats or light vessels	u	NIL
	90	- - Other	u	NIL
		Other vessels, including warships and lifeboats other than rowing boats.		
	8906.10 00	- Warships	u	NIL
89.07	8906.90	- Other:		
	10	- - Of displacement not exceeding 300 tones	u	NIL
	90	- - Other	u	NIL
		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).		
	8907.10 00	- Inflatable rafts	u	NIL
89.08	8907.90	- Other:		
	10	- - Buoys	u	NIL
	90	- - Other	u	NIL
89.08	8908.00	Vessels and other floating structures for breaking up.		
	10	- Articles of headings 89.01 to 89.06 imported for breaking up	u	NIL
	90	- Other	u	NIL

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,  
PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS  
AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or  
surgical instruments and apparatus; parts and accessories thereof

NOTES

1. This Chapter does not cover:
  - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.04) or of textile material (heading 59.11);
  - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
  - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
  - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
  - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15, or 70.17;
  - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
  - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); paper or paperboard cutting machines of all kinds (heading 84.41); lifting or handling machinery (headings 84.25 to 84.28); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81;
  - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote

- control apparatus (heading 85.26); numerical control apparatus of heading 85.37;
- (l) Capacity measures, which are to be classified according to their constituent material; or
  - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
    - (a) Parts or accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
    - (b) Other parts or accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machine, instruments or apparatus of the same heading (including machines, instruments or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
    - (c) All other parts and accessories are to be classified in heading 90.33.
  3. The provisions of Note 4 to Section XVI apply also to this Chapter.
  4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
  5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
  6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
    - Preventing or correcting bodily deformities; or
    - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
  7. Heading 90.32 applies only to:
    - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an

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electrical phenomenon which varies according to the factor to be automatically controlled; which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.01		<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses including contact lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.</b>		
	9001.10	- <i>Optical fibres, optical fibre bundles and cables:</i>		
	10	- - For telecommunications and other electrical use	kg	20%
	90	- - Other	kg	NIL
	9001.20	00 - Sheets and plates of polarising material	kg	NIL
	9001.30	00 - Contact lenses	u	NIL
	9001.40	00 - Spectacle lenses of glass	u	NIL
	9001.50	00 - Spectacle lenses of other materials	u	NIL
	9001.90	- <i>Other:</i>		
	10	- - For photographic or cinematographic cameras or projectors	kg	20%
	20	- - Lenses and prisms for lighthouses or beacons	kg	NIL
	90	- - Other	kg	NIL
90.02		<b>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.</b>		
		- <i>Objective lenses:</i>		
	9002.11	- - <i>For cameras, projectors or photographic enlargers or reducers:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.03	10 90	- - - Cinematographic projector	kg	20%
		- - - Other	kg	20%
	9002.19	00 - - Other	kg	NIL
	9002.20	- <i>Filters:</i>		
		10 - - For cinematographic projectors	kg	20%
		20 - - For cinematographic cameras, photographic cameras and other projectors	kg	20%
		30 - - For telescopes or microscopes	kg	NIL
		90 - - Other	kg	NIL
	9002.90	- <i>Other:</i>		
		10 - - Lenses and prisms for lighthouses or beacons	kg	NIL
		20 - - For cinematographic projectors	kg	20%
		30 - - For cinematographic cameras, photographic cameras and other projectors	kg	20%
		40 - - For medical and surgical instruments	kg	NIL
		90 - - Other	kg	NIL
	<b>Frames and mountings for spectacles, goggles and the like, and parts thereof.</b>			
	- <i>Frames and mountings:</i>			
	9003.11	00 - - Of plastics	u	NIL
	9003.19	00 - - Of other materials	u	NIL
	9003.90	00 - Parts	kg	NIL
90.04	<b>Spectacles, goggles and the like, corrective, protective or other.</b>			
	9004.10	00 - Sunglasses	u	NIL
	9004.90	- <i>Other:</i>		
		10 - - Corrective spectacles	u	NIL
		20 - - Corrective goggles	u	NIL
		30 - - Goggles for swimmers	u	NIL
		40 - - Other protective goggles	u	NIL
		90 - - Other	u	NIL
90.05	<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>			

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.06	9005.10 00	- Binoculars	u	NIL
	9005.80	- <i>Other instruments:</i>		
	10	- - Astronomical instruments, excluding instruments for radio-astronomy	u	NIL
	90	- - Other	u	NIL
	9005.90	- <i>Parts and accessories (including mountings):</i>		
	10	- - For astronomical instruments, excluding instruments for radio-astronomy	kg	NIL
	90	- - Other	kg	NIL
		<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>		
	9006.10	- <i>Cameras of a kind used for preparing printing plates or cylinders:</i>		
	10	- - Laser photo plotters [ITA/2 (AS2)]	u	NIL
	90	- - Other	u	NIL
	9006.20 00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	u	5%
	9006.30 00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examinations of internal organs; comparison cameras for forensic or criminological purposes	u	5%
	9006.40 00	- Instant print cameras	u	5%
		- <i>Other cameras:</i>		
	9006.51 00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	u	5%
	9006.52 00	- - Other, for roll film of a width less than 35 mm	u	5%
	9006.53 00	- - Other, for roll film of a width of 35 mm	u	5%
	9006.59	- <i>Other:</i>		
	10	- - - Laser photo plotters or image setters with raster image processor	u	5%
	90	- - - Other	u	5%
		- <i>Photographic flashlight apparatus and flashbulbs:</i>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.07	9006.61 00	- - Discharge lamp ("electronic") flashlight apparatus	u	5%
	9006.62 00	- - Flashbulbs, flashcubes and the like	u	5%
	9006.69 00	- - Other	u	5%
		- <i>Parts and accessories:</i>		
	9006.91	- - <i>For cameras:</i>		
	10	- - - For laser photo plotters of sub-heading 9006.10.10 [ITA/2 (AS2)]	kg	NIL
	20	- - - Other, for cameras of sub-headings 9006.10.00 to 9006.30.00	kg	5%
	30	- - - Other, for cameras of sub-headings 9006.40.00 to 9006.53.00	kg	5%
	90	- - - Other	kg	5%
	9006.99	- - <i>Other:</i>		
	10	- - - For photographic flashlight apparatus	kg	5%
	90	- - - Other	kg	NIL
		<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>		
		- <i>Cameras:</i>		
90.08	9007.11 00	- - For film of less than 16 mm width or for double-8 mm film	u	20%
	9007.19 00	- - Other	u	20%
	9007.20	- <i>Projectors:</i>		
	10	- - For film of less than 16 mm in width	u	20%
	90	- - Other	u	20%
		- <i>Parts and accessories:</i>		
	9007.91 00	- - For cameras	kg	20%
	9007.92 00	- - For projectors	kg	20%
		<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>		
	9008.10 00	- Slide projectors	u	20%
	9008.20 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.09	9008.30 00	- Other image projectors	u	20%
	9008.40	- <i>Photographic (other than cinematographic) enlargers and reducers:</i>		
	10	- - Specialised equipment for use in the printing industry	u	20%
	90	- - Other	u	20%
	9008.90	- <i>Parts and accessories:</i>		
	10	- - Of the goods of sub-heading 9008.20.00	kg	20%
	90	- - Other	kg	20%
		<b>Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.</b>		
		- <i>Electrostatic photocopying apparatus:</i>		
	9009.11	- - <i>Operating by reproducing the original image directly onto the copy (direct process):</i> [ITA1/A-100]		
	10	- - - Colour	u	NIL
	90	- - - Other	u	NIL
	9009.12	- - <i>Operating by reproducing the original image via an intermediate onto the copy (indirect process):</i>		
		- - - <i>Colour:</i>		
	11	- - - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code [ITA/2]	u	NIL
	19	- - - - Other	u	NIL
		- - - <i>Other:</i>		
	91	- - - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code [ITA/2]	u	NIL
	99	- - - - Other	u	NIL
		- <i>Other photocopying apparatus:</i>		
	9009.21	- - <i>Incorporating an optical system:</i> [ITA1/A-101]		
	10	- - - Colour	u	NIL
	90	- - - Other	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.10	9009.22	- - Of the contact type:		
	10	- - - Colour	u	NIL
	90	- - - Other	u	NIL
	9009.30	- Thermo-copying apparatus:		
	10	- - Colour	u	NIL
	90	- - Other	u	NIL
		- Parts and accessories: [ITA1/A-102]		
	9009.91	00 - - Automatic document feeders [ITA1/A-102]	u	NIL
	9009.92	00 - - Paper feeders [ITA1/A-102]	u	NIL
	9009.93	00 - - Sorters [ITA1/A-102]	u	NIL
	9009.99	00 - - Other [ITA1/A-102]	kg	NIL
		Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
	9010.10	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper:		
	10	- - Apparatus and equipment for automatically developing x-ray film	u	20%
	90	- - Other	u	20%
		- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:		
	9010.41	00 - - Direct write-on-wafer apparatus [ITA1/A-171]	u	NIL
	9010.42	00 - - Step and repeat aligners [ITA1/A-172]	u	NIL
	9010.49	00 - - Other [ITA1/A-173]	u	NIL
	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
	10	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]	u	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.11	90	- - Other	u	20%
	9010.60	- <i>Projection screens:</i>		
	10	- - Of 300 inch or more	u	20%
	90	- - Other	u	20%
	9010.90	- <i>Parts and accessories:</i>		
	10	- - For projection screens, or for articles of sub-heading 9010.10.00	kg	20%
	20	- - Parts and accessories of the apparatus of sub-headings 9010.41.00, 9010.42.00 and 9010.49.00 [ITA1/A-174]	kg	NIL
	30	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]	kg	NIL
	90	- - Other	kg	20%
		<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>		
	9011.10	- <i>Stereoscopic microscopes:</i>		
	10	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-175]	u	NIL
	90	- - Other	u	NIL
	9011.20	- <i>Other microscopes, for photomicrography, cinephotomicrography or microprojection:</i>		
	10	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-176]	u	NIL
	90	- - Other	u	NIL
	9011.80	00 - Other microscopes	u	NIL
	9011.90	- <i>Parts and accessories:</i>		
	10	- - Parts and accessories of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-177, B-178]	kg	NIL
	90	- - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.12		<b>Microscopes other than optical microscopes; diffraction apparatus.</b>		
	9012.10	- <i>Microscopes other than optical microscopes; diffraction apparatus:</i>		
	10	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-179]	u	NIL
	90	- - Other	u	NIL
	9012.90	- <i>Parts and accessories:</i>		
	10	- - Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-180]	kg	NIL
	90	- - Other	kg	NIL
90.13		<b>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</b>		
	9013.10	00 - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	NIL
	9013.20	00 - Lasers, other than laser diodes	u	NIL
	9013.80	- <i>Other devices, appliances and instruments:</i>		
	10	- - Optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)]	u	NIL
	20	- - Liquid crystal devices [ITA1/B-193]	u	NIL
	90	- - Other	u	NIL
	9013.90	- <i>Parts and accessories:</i>		
	10	- - Parts and accessories of the goods of sub-heading 9013.20.00 [ITA/2 (AS2)]	kg	NIL
	20	- - Other, of the goods of sub-heading 9013.80.20	kg	NIL
	30	- - Other, of the goods of sub-heading 9013.10.00 or 9013.80.00 [ITA1/B-193]	kg	NIL
	40	- - Parts and accessories of optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)]	kg	NIL
	90	- - Other	kg	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.14		<b>Direction finding compasses; other navigational instruments and appliances.</b>		
	9014.10 00	- Direction finding compasses	u	NIL
	9014.20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	NIL
	9014.80	- <i>Other instruments and appliances:</i>		
	10	- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processor [ITA/2]	u	NIL
	20	- - Other apparatus for detecting shoals of fish	u	NIL
	90	- - - Other	u	NIL
	9014.90	- <i>Parts and accessories:</i>		
90.15	10	- - Parts and accessories of instruments and apparatus incorporating or working in conjunction with an automatic data processing of a kind used on ships [ITA/2]	kg	NIL
	90	- - Other	kg	NIL
		<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>		
	9015.10	- <i>Rangefinders:</i>		
	10	- - Used in photography and cinematography	u	20%
	90	- - Other	u	20%
	9015.20 00	- Theodolites and tacheometers (tacheometers)	u	20%
	9015.30 00	- Levels	u	20%
	9015.40 00	- Photogrammetrical surveying instruments and appliances	kg	20%
	9015.80	- <i>Other instruments and appliances:</i>		
	10	- - Radio-sonde and radio wind apparatus	u	20%
	90	- - Other	u	20%
	9015.90 00	- Parts and accessories	kg	20%
90.16		<b>Balances of a sensitivity of 5 cg or better, with or without their weights.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.17	9016.00	10 - Electronic	kg	20%
		90 - Other	kg	NIL
		Drawing, marking-out or mathematical calculating instruments, (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the Chapter.		
	9017.10	- Drafting tables and machines, whether or not automatic:		
		10 - - Plotters whether input or output units of HS heading 84.71 or drawing or drafting machines of HS heading 90.17 [ITA1/B-198]	u	NIL
		90 - - Other	u	NIL
	9017.20	- Other drawing, marking-out or mathematical calculating instruments:		
		10 - - Rulers	u	NIL
		20 - - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates [ITA/B-181]	u	NIL
		30 - - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]	u	NIL
		40 - - Photo plotters for the manufacture of PCB/PWBs [ITA/2 (AS2)]	u	NIL
		50 - - Plotters whether input or output units of heading 84.71 or drawing or drafting machines of heading 90.17 [ITA1/B-198]	u	NIL
		90 - - Other	u	NIL
	9017.30	00 - Micrometers, callipers and gauges	u	NIL
	9017.80	- Other instruments:		
		10 - - Measuring tapes	u	NIL
		90 - - Other	u	NIL
	9017.90	- Parts and accessories:		
		10 - - Parts and accessories including printed circuit assemblies for pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates [ITA1/B-182 & 183] [ITA1/B-199]	kg	NIL
		20 - - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]	kg	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.18	30	-- Parts and accessories of photo plotters for the manufacture of PCB/PWBs [ITA/2 (AS2)]	kg	NIL
	40	-- Parts and accessories including printed circuit assemblies of plotters whether input or output units of heading 84.71 or drawing or drafting machines of heading 90.17 [ITA1/B-199]	kg	NIL
	90	-- Other	kg	NIL
		<b>Instruments and appliances used in medical, surgical, dental or veterinary science, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>		
		<i>- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):</i>		
	9018.11 00	-- Electro-cardiographs	u	20%
	9018.12 00	-- Ultrasonic scanning apparatus	u	20%
	9018.13 00	-- Magnetic resonance imaging apparatus	u	20%
	9018.14 00	-- Scintigraphic apparatus	u	20%
	9018.19 00	-- Other	u	20%
	9018.20 00	- Ultra-violet or infra-red ray apparatus	kg	20%
		<i>- Syringes, needles, catheters, cannulae and the like:</i>		
	9018.31	-- Syringes, with or without needles:		
	10	--- Disposable syringes	u	NIL
	90	--- Other	u	NIL
	9018.32 00	-- Tubular metal needles and needles for sutures	kg	NIL
	9018.39	-- Other:		
	10	--- Catheters	u	NIL
	20	--- Disposable tubes for intravenous fluids	u	NIL
	90	--- Other	u	NIL
		<i>- Other instruments and appliances, used in dental science:</i>		
	9018.41 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	20%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.19	9018.49 00	-- Other	u	20%
	9018.50 00	- Other ophthalmic instruments and appliances	kg	NIL
	9018.90	- <i>Other instruments and appliances:</i>		
	10	-- Surgical blades	u	NIL
	20	-- Intravenous administration set (adult)	u	NIL
	30	-- Electronic instruments and appliances	u	20%
	90	-- Other	u	NIL
		<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>		
	9019.10	- <i>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:</i>		
	10	-- Electronic	kg	20%
	90	-- Other	kg	NIL
	9019.20	- <i>Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:</i>		
	10	-- Artificial respiration apparatus	kg	NIL
	90	-- Other	kg	NIL
90.20		<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>		
90.21	9020.00 10	-- Breathing appliances	kg	NIL
	20	-- Diver's headgear with breathing apparatus	kg	NIL
	90	-- Other	kg	NIL
		<b>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.</b>		
	9021.10 00	- Orthopaedic or fracture appliances	u	NIL
		- <i>Artificial teeth and dental fittings:</i>		
	9021.21 00	-- Artificial teeth	kg	NIL
	9021.29 00	-- Other	kg	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.22		<i>- Other artificial parts of the body:</i>		
	9021.31 00	- - Artificial joints	kg	NIL
	9021.39 00	- - Other	kg	NIL
	9021.40 00	- Hearing aids, excluding parts and accessories	u	20%
	9021.50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	NIL
	9021.90 00	- Other	kg	NIL
		<b>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.</b>		
		<i>- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:</i>		
	9022.12 00	- - Computed tomography apparatus	u	20%
	9022.13 00	- - Other, for dental use	u	20%
	9022.14 00	- - Other, for medical, surgical, or veterinary uses	u	20%
	9022.19	<i>- - For other uses:</i>		
	10	- - - X-ray apparatus for the physical inspection of solder joints on PCB/PWB assemblies [ITA/2 (AS2)]	u	20%
	90	- - - Other	u	20%
		<i>- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:</i>		
	9022.21 00	- - For medical, surgical, dental or veterinary uses	u	20%
	9022.29 00	- - For other uses	u	20%
	9022.30	<i>- X-ray tubes:</i>		
	10	- - For medical, surgical, dental or veterinary uses	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	90	-- Other	u	20%
	9022.90	- Other, including parts and accessories:		
	10	-- Parts and accessories of X-ray apparatus for the physical inspection of solder joints on PCAs [ITA/2 (AS2)]	kg	20%
	20	-- For medical, surgical, dental or veterinary uses	kg	20%
	90	-- Other	kg	20%
90.23	9023.00	00 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	NIL
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
	9024.10	- Machines and appliances for testing metals:		
	10	-- Electrically operated	u	20%
	90	-- Other	u	NIL
	9024.80	- Other machines and appliances:		
	10	-- Electrically operated	u	20%
	90	-- Other	u	NIL
	9024.90	- Parts and accessories:		
	10	-- For electrically operated machines and appliances	kg	20%
	20	-- For non-electrically operated machines and appliances	kg	NIL
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		
		- Thermometers and pyrometers, not combined with other instruments:		
	9025.11	00 -- Liquid-filled, for direct reading	u	NIL
	9025.19	-- Other:		
	10	--- Electrical	u	20%
	20	--- Non-electrical	u	NIL
	9025.80	- Other instruments:		
	10	-- Temperature gauges for motor vehicles	u	20%
	20	-- Other, electrical	u	20%
	30	-- Other, non-electrical	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.26	9025.90	- <i>Parts and accessories:</i>		
	10	- - For electrically operated instruments	kg	20%
	20	- - For non-electrically operated instruments	kg	NIL
		<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</b>		
	9026.10	- <i>For measuring or checking the flow or level of liquids: [ITA1/A-103]</i>		
	10	- - Level gauges for motor vehicles, electrically operated	u	20%
	20	- - Level gauges for motor vehicles, not electrically operated	u	NIL
	30	- - Other, electrically operated	u	20%
	90	- - Other, not electrically operated	u	NIL
	9026.20	- <i>For measuring or checking pressure: [ITA1/A-104]</i>		
	10	- - Pressure gauges for motor vehicles, electrically operated	u	20%
	20	- - Pressure gauges for motor vehicles, not electrically operated	u	NIL
	30	- - Other, electrically operated	u	20%
	40	- - Other, not electrically operated	u	NIL
	9026.80	- <i>Other instruments or apparatus: [ITA1/A-105]</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	9026.90	- <i>Parts and accessories: [ITA1/A-106]</i>		
	10	- - For electrically operated instruments and apparatus	kg	20%
	20	- - For non-electrically operated instruments and apparatus	kg	NIL
90.27		<b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.28	9027.10	- Gas or smoke analysis apparatus:		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	9027.20	- Chromatographs and electrophoresis instruments: [ITA1/A-107]		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR): [ITA1/A-108]		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	9027.40	00 - Exposure meters	u	20%
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR): [ITA1/A-109]		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	9027.80	- Other instruments and apparatus: [ITA1/A-110]		
	10	- - Smoke detectors, electrically operated	u	20%
	20	- - Other, electrically operated	u	20%
	30	- - Other, not electrically operated	u	NIL
	9027.90	- Microtomes; parts and accessories:		
	10	- - Parts and accessories including printed circuit assemblies of products of heading 90.27, other than for gas or smoke analysis apparatus and microtomes [ITA1/A-111] [ITA1/B-199]	kg	20%
		- - Other:		
	91	- - - Electrically operated	kg	20%
	99	- - - Other	kg	NIL
90.28		<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>		
	9028.10	- Gas meters:		
	10	- - Gas meters of a kind mounted in gas containers	u	NIL
	90	- - Other	u	NIL
	9028.20	- Liquid meters:		
	10	- - Totalizing water meters	u	NIL
	90	- - Other	u	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.29	9028.30	- <i>Electricity meters:</i>		
	10	- - Kilowatt hour meters	u	20%
	90	- - Other	u	20%
	9028.90	- <i>Parts and accessories:</i>		
	10	- - Water meter housings or bodies	kg	NIL
	90	- - Other	kg	NIL
		<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than articles of heading 90.14 or 90.15; stroboscopes.</b>		
	9029.10	- <i>Revolution counters, production counters, taximeters, mileometers, pedometers and the like:</i>		
	10	- - Revolution counters, production counters	u	NIL
	20	- - Taximeters	u	NIL
	90	- - Other	u	NIL
	9029.20	- <i>Speed indicators and tachometers; stroboscopes:</i>		
	10	- - Speedometers for motor vehicles	u	NIL
	20	- - Other speed indicators and tachometers for motor vehicles	u	NIL
	30	- - Speed indicators and tachometers for locomotives	u	NIL
	90	- - Other	u	NIL
	9029.90	- <i>Parts and accessories:</i>		
	10	- - Of the goods of sub-heading 9029.10 or of stroboscopes of sub-heading 9029.20	kg	NIL
	20	- - Of, other goods of sub-heading 9029.20	kg	NIL
90.30		<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-rays, cosmic or other ionising radiations.</b>		
	9030.10	00 - Instruments and apparatus for measuring or detecting ionising radiation	u	20%
	9030.20	00 - Cathode-ray oscilloscopes and cathode-ray oscillographs	u	20%
		- <i>Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device: [ITA/2 (AS2)]</i>		
	9030.31	00 - - Multimeters	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9030.39	- - <i>Other</i> :		
	10	- - - Ammeters and voltmeters for motor vehicles	u	20%
	20	- - - Instruments and apparatus for measuring or checking voltage, current, resistance or power on PCB/PWBs or PCAs, without recording device	u	20%
	30	- - - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures [ITA/2 (AS2)]	u	20%
	90	- - - Other	u	20%
	9030.40	00 - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) [ITA1/A-112]  - <i>Other instruments and apparatus</i> :	u	NIL
	9030.82	- - <i>For measuring or checking semiconductor wafers or devices</i> : [ITA1/A-184]		
	10	- - - Water probers [ITA1/B-166]	u	20%
	90	- - - Other	u	20%
	9030.83	- - <i>Other, with a recording device</i> :		
	10	- - - Instruments and apparatus, with a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs [ITA/2 (AS2)]	u	20%
	90	- - - Other	u	20%
	9030.89	- - <i>Other</i> :		
	10	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs, other than those covered within subheading 9030.39 [ITA/2 (AS2)]	u	20%
	90	- - - Other	u	20%
	9030.90	- <i>Parts and accessories</i> :		
	10	- - Parts and accessories including printed circuit assemblies of goods of sub-headings 9030.40 and 9030.82 [ITA/B-199]	kg	20%
	20	- - Parts and accessories of instruments and apparatus for measuring or checking electrical quantities on PCB/PWBs and PCAs [ITA/2 (AS2)]	kg	20%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.31	30	- - Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs [ITA1/A-185 & 186] [ITA1/B-199]	kg	20%
	40	- - Printed circuit assemblies for products falling within the Information Technology Agreement (ITA), including such assemblies for external connections such as cards that conform to the PCMCIA standard. Such printed circuit assemblies consist of one or more printed circuits of heading 85.34 with one or more active elements assembled thereon, with or without passive elements. "Active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading 85.41, and integrated circuits and micro assemblies of heading 85.42	kg	20%
	90	- - Other	kg	20%
		<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>		
	9031.10	- <i>Machines for balancing mechanical parts:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	9031.20	- <i>Test benches:</i>		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	9031.30	00 - Profile projectors	u	20%
		- <i>Other optical instruments and appliances:</i>		
	9031.41	00 - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices [ITA1/A-187]	u	20%
	9031.49	- - <i>Other:</i>		
	10	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers [ITA1/A-188]	u	NIL
	20	- - - Optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)]	u	NIL
	30	- - - Optical instruments and appliances for measuring or checking PCB/PWBs and PCAs [ITA/2 (AS2)]	u	NIL
	90	- - - Other	u	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.32	9031.80	- Other instruments, appliances and machines:		
		- - Cable test equipment:		
	11	- - - Electrically operated	u	20%
	19	- - - Not electrically operated	u	NIL
		- - Other:		
	91	- - - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafer or reticles [ITA1/B-179]	u	20%
	92	- - - Other, electrically operated	u	20%
	99	- - - Not electrically operated	u	NIL
	9031.90	- Parts and accessories:		
		- - For electrically operated equipment:		
	11	- - - Parts and accessories including printed circuit assemblies of optical instruments and appliances for: inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices [ITA1/A-189]; measuring surface particulate contamination on semiconductor wafers [ITA1/A-190]	kg	20%
	12	- - - Parts and accessories of optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)]	kg	20%
	13	- - - Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs [ITA/2 (AS2)]	kg	20%
	14	- - - Parts and accessories of electron beam microscopes fitted with equipment specially designed for handling and transport of semiconductor wafers or reticles [ITA1/B-180]	kg	20%
	19	- - - Other	kg	20%
	20	- - For non-electrically operated equipment	kg	NIL
		<b>Automatic regulating or controlling instruments and apparatus.</b>		
	9032.10	- Thermostats:		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
	9032.20	- Manostats:		
	10	- - Electrically operated	u	20%
	20	- - Not electrically operated	u	NIL
		- Other instruments and apparatus:		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.33	9032.81	00 - - Hydraulic or pneumatic	u	NIL
	9032.89	- - <i>Other:</i>		
		10 - - - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships [ITA/2]	u	20%
		20 - - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of PCA/PWBs [ITA/2 (AS2)]	u	20%
		- - - <i>Other electrically operated:</i>		
		31 - - - - Automatic regulating voltage units (stabilizers)	u	20%
		39 - - - - Other	u	20%
		90 - - - Other	u	NIL
	9032.90	- <i>Parts and accessories:</i>		
		10 - - Of goods of sub-heading 9032.89.10 [ITA/2]	kg	20%
		20 - - Of goods of sub-heading 9032.89.20 [ITA/2 (AS2)]	kg	20%
		30 - - Of other electrically operated goods	kg	20%
		90 - - Other	kg	NIL
	9033.00	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>		
		10 - For electrically operated equipment	kg	20%
		20 - For non-electrically operated equipment	kg	NIL

## Chapter 91

### Clocks and watches and parts thereof

#### NOTES

1. This Chapter does not cover:
    - (a) Clock or watch glasses or weights (classified according to their constituent material);
    - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
    - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
    - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
    - (e) Articles of heading 84.12 constructed to work without an escapement;
    - (f) Ball bearings (heading 84.82);
    - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
  2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04.

Watches with case of base metal inlaid with precious metal fall in heading 91.02.
  3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or by any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated.

Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
  4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.
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## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
91.01		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>  <i>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</i>		
	9101.11 00	- - With mechanical display only	u	5%
	9101.12 00	- - With opto-electronic display only	u	5%
	9101.19 00	- - Other	u	5%
		<i>- Other wrist-watches, whether or not incorporating a stop-watch facility:</i>		
	9101.21 00	- - With automatic winding	u	5%
	9101.29 00	- - Other	u	5%
		<i>- Other:</i>		
	9101.91 00	- - Electrically operated	u	5%
	9101.99 00	- - Other	u	5%
91.02		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>  <i>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</i>		
	9102.11 00	- - With mechanical display only	u	5%
	9102.12 00	- - With opto-electronic display only	u	5%
	9102.19 00	- - Other	u	5%
		<i>- Other wrist-watches, whether or not incorporating a stop-watch facility:</i>		
	9102.21 00	- - With automatic winding	u	5%
	9102.29 00	- - Other	u	5%
		<i>- Other:</i>		
	9102.91	- - Electrically operated:		
		10 - - - Stop-watches	u	5%
		90 - - - Other	u	5%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
91.03	9102.99	- - <i>Other:</i>		
	10	- - - Stop-watches	u	5%
	90	- - - Other	u	5%
		<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>		
91.04	9103.10	00 - Electrically operated	u	5%
	9103.90	00 - Other	u	5%
	9104.00	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>		
91.05	10	- For vehicles	u	5%
	20	- For aircraft	u	5%
	30	- For vessels	u	5%
	90	- Other	u	5%
		<b>Other clocks.</b>		
		- <i>Alarm clocks:</i>		
	9105.11	00 - - Electrically operated	u	5%
	9105.19	00 - - Other	u	5%
		- <i>Wall clocks:</i>		
	9105.21	00 - - Electrically operated	u	5%
	9105.29	00 - - Other	u	5%
		- <i>Other:</i>		
	9105.91	- - <i>Electrically operated:</i>		
	10	- - - Marine and similar chronometers (other than clocks of heading 91.04)	u	5%
	20	- - - Public clocks for buildings; clocks for centralised electric clock systems	u	5%
	90	- - - Other	u	5%
	9105.99	- - <i>Other:</i>		
	10	- - - Marine and similar chronometers (other than clocks of heading 91.04)	u	5%
	20	- - - Public clocks for buildings; clocks for centralised electric clock systems	u	5%
	90	- - - Other	u	5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).		
	9106.10 00	- Time-registers; time-recorders	u	5%
	9106.20 00	- Parking meters	u	5%
	9106.90 00	- Other	u	5%
91.07	9107.00 00	Time switches with clock or watch movement or with synchronous motor.	u	5%
91.08		Watch movements, complete and assembled.		
		- <i>Electrically operated:</i>		
	9108.11 00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	u	5%
	9108.12 00	- - With opto-electronic display only	u	5%
	9108.19 00	- - Other	u	5%
	9108.20 00	- Automatic winding	u	5%
	9108.90 00	- Other	u	5%
91.09		Clock movements, complete and assembled.		
		- <i>Electrically operated:</i>		
	9109.11 00	- - Of alarm clocks	u	5%
	9109.19 00	- - Other	u	5%
	9109.90 00	- Other	u	5%
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		
		- <i>Of watches:</i>		
	9110.11 00	- - Complete movements, unassembled or partly assembled (movement sets)	u	5%
	9110.12 00	- - Incomplete movements, assembled	kg	5%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
91.11	9110.19 00	- - Rough movements	kg	5%
	9110.90 00	- Other	kg	5%
		<b>Watch cases and parts thereof.</b>		
	9111.10 00	- Cases of precious metal or of metal clad with precious metal	u	5%
	9111.20 00	- Cases of base metal, whether or not gold- or silver-plated	u	5%
	9111.80 00	- Other cases	u	5%
91.12	9111.90 00	- Parts	kg	5%
		<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>		
	9112.20 00	- Cases	u	5%
	9112.90 00	- Parts	kg	5%
91.13		<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>		
	9113.10 00	- Of precious metal or of metal clad with precious metal	kg	5%
	9113.20 00	- Of base metal, whether or not gold- or silver-plated	kg	NIL
	9113.90 00	- Other	kg	NIL
91.14		<b>Other clock or watch parts.</b>		
	9114.10 00	- Springs, including hair-springs	kg	5%
	9114.20 00	- Jewels	kg	5%
	9114.30 00	- Dials	kg	5%
	9114.40 00	- Plates and bridges	kg	5%
	9114.90 00	- Other	kg	5%

## Chapter 92

## Musical instruments; parts and accessories of such articles

## NOTES

1. This Chapter does not cover:
  - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
  - (c) Toy instruments or apparatus (heading 95.03);
  - (d) Brushes for cleaning musical instruments (heading 96.03); or
  - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
92.01		<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>		
	9201.10 00	- Upright pianos	u	10%
	9201.20 00	- Grand pianos	u	10%
	9201.90 00	- Other	u	10%
92.02		<b>Other stringed musical instruments (for example, guitars, violins, harps).</b>		
	9202.10 00	- Played with a bow	u	10%
	9202.90 00	- Other	u	10%
92.03	9203.00 00	<b>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.</b>	u	10%
92.04		<b>Accordions and similar instruments; mouth organs.</b>		



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
92.05	9204.10 00	- Accordions and similar instruments	u	10%
	9204.20 00	- Mouth organs	u	10%
		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).		
	9205.10 00	- Brass-wind instruments	u	10%
92.06	9205.90 00	- Other	u	10%
	9206.00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	u	10%
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		
92.08	9207.10 00	- Keyboard instruments, other than accordions	u	10%
	9207.90 00	- Other	u	10%
		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.		
	9208.10 00	- Musical boxes	u	NIL
92.09	9208.90	- Other:		
	10	- - Decoy calls, call horns and other mouth blown sound signalling instruments	u	NIL
	90	- - Other	u	10%
		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.		
	9209.10 00	- Metronomes, tuning forks and pitch pipes	kg	10%
	9209.20 00	- Mechanisms for musical boxes	kg	NIL
	9209.30 00	- Musical instrument strings	kg	10%
		- Other:		
	9209.91	- - Parts and accessories for pianos:		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	10	- - - Strung backs, keyboards and metal frames for upright pianos	kg	10%
	90	- - - Other	kg	10%
	9209.92 00	- - Parts and accessories for the musical instruments of heading 92.02	kg	10%
	9209.93 00	- - Parts and accessories for the musical instruments of heading 92.03	kg	10%
	9209.94 00	- - Parts and accessories for the musical instruments of heading 92.07	kg	10%
	9209.99 00	- - Other	kg	10%

## SECTION XIX

## ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

## Chapter 93

## Arms and ammunition; parts and accessories thereof

## NOTES

1. This Chapter does not cover:
  - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Armoured fighting vehicles (heading 87.10);
  - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
  - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
93.01		<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>  <i>- Artillery weapons (for example, guns, howitzers and mortars):</i>		
	9301.11 00	- - Self-propelled	u	NIL
	9301.19 00	- - Other	u	NIL
	9301.20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	NIL
	9301.90 00	- Other	u	NIL
93.02	9302.00 00	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	u	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shot-guns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).		
	9303.10 00	- Muzzle-loading firearms	u	NIL
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:		
	10	- - Hunting shotguns	u	NIL
	90	- - Other	u	NIL
	9303.30	- Other sporting, hunting or target-shooting rifles:		
	10	- - Hunting rifle	u	NIL
	90	- - Other	u	NIL
	9303.90 00	- Other	u	NIL
93.04	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.		
	10	- Air guns, not exceeding 7 kg	u	NIL
	90	- Other	u	NIL
93.05		Parts and accessories of articles of headings 93.01 to 93.04.		
	9305.10 00	- Of revolvers or pistols	kg	NIL
		- Of shotguns or rifles of heading 93.03:		
	9305.21	- - Shotgun barrels:		
	10	- - - Of hunting shotguns, not exceeding 7 kg	kg	NIL
	90	- - - Other	kg	NIL
	9305.29	- - Other:		
	10	- - - Of hunting shotguns, not exceeding 7 kg	kg	NIL
	90	- - - Other	kg	NIL
		- Other:		
	9305.91 00	- - Of military weapons of heading 93.01	kg	NIL
	9305.99	- - Other:		
	10	- - - Of the goods of sub-heading 9304.00.90	kg	NIL
	90	- - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
93.06		<b>Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b>		
	9306.10 00	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof  <i>- Shotgun cartridges and parts thereof; air gun pellets:</i>	kg	NIL
	9306.21 00	- - Cartridges	kg	NIL
	9306.29 00	- - Other	kg	NIL
	9306.30 10	- <i>Other cartridges and parts thereof:</i> - - Use for revolvers and pistols of heading 93.02	kg	NIL
	90	- - Other	kg	NIL
	9306.90 00	- Other	kg	NIL
93.07	9307.00 00	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	kg	NIL

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

NOTES

1. This Chapter does not cover:
  - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
  - (c) Articles of Chapter 71;
  - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
  - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
  - (f) Lamps or lighting fittings of Chapter 85;
  - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
  - (h) Articles of heading 87.14;
  - (i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
  - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
  - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables and other furniture specially constructed for games (heading 95.04), furniture or for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture and other unit furniture;
- (b) Seats and beds.

3. (a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
	9401.10 00	- Seats of a kind used for aircraft	u	NIL
	9401.20 00	- Seats of a kind used for motor vehicles	u	5%
	9401.30 00	- Swivel seats with variable height adjustment	u	5%
	9401.40 00	- Seats other than garden seats or camping equipment, convertible into beds	u	5%
	9401.50	- Seats of cane, osier, bamboo or similar materials:		
	10	- - Of rattan	u	5%
	90	- - Other	u	5%
		- Other seats, with wooden frames:		
	9401.61	- - Upholstered:		
	10	- - - Assembled	u	5%
	20	- - - Not assembled	u	5%
	9401.69	- - Other:		
	10	- - - Assembled	u	5%
	20	- - - Not assembled	u	5%
		- Other seats, with metal frames:		
	9401.71 00	- - Upholstered	u	5%
	9401.79 00	- - Other	u	5%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
94.02	9401.80	- <i>Other seats:</i>		
	10	- - Baby walkers	u	NIL
	90	- - Other	u	5%
	9401.90	- <i>Parts:</i>		
		- - <i>Of aircraft seats:</i>		
	11	- - - Of plastics	kg	5%
	19	- - - Other	kg	5%
	20	- - Of baby walkers	kg	NIL
		- - <i>Other:</i>		
	91	- - - Of the goods of sub-heading 9401.20.00 or 9401.30.00	kg	5%
	92	- - - Other, of plastics	kg	5%
	99	- - - Other	kg	5%
		<b>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.</b>		
	9402.10	- <i>Dentists', barbers' or similar chairs and parts thereof:</i>		
	10	- - Dentists' chairs	kg	5%
	20	- - Parts of dentists' chairs	kg	5%
	30	- - Barbers' and hairdressers' chairs and parts thereof	kg	5%
	90	- - Other	kg	5%
94.03	9402.90	- <i>Other:</i>		
	10	- - Furniture specially designed for medical, surgical or veterinary surgical purposes and parts thereof	kg	5%
	90	- - Other	kg	5%
		<b>Other furniture and parts thereof.</b>		
	9403.10	00 - Metal furniture of a kind used in offices	kg	5%
	9403.20	- <i>Other metal furniture:</i>		
	10	- - Board used for checking-in at airport and stations	kg	5%
	90	- - Other	kg	5%
	9403.30	- <i>Wooden furniture of a kind used in offices:</i>		
	10	- - Assembled	u	5%
	20	- - Not assembled	u	5%



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9403.40	- <i>Wooden furniture of a kind used in the kitchen:</i>		
	10	- - - Assembled	u	5%
	20	- - - Not assembled	u	5%
	9403.50	- <i>Wooden furniture of a kind used in the bedroom:</i>		
		- - <i>Bedroom sets:</i>		
	11	- - - Assembled	u	5%
	19	- - - Not assembled	u	5%
		- - <i>Other:</i>		
	91	- - - Assembled	u	5%
	99	- - - Not assembled	u	5%
	9403.60	- <i>Other wooden furniture:</i>		
		- - <i>Dining and living room sets:</i>		
	11	- - - Assembled	u	5%
	19	- - - Not assembled	u	5%
		- - <i>Fume cupboards for use in medical laboratory:</i>		
	21	- - - Assembled	u	5%
	29	- - - Not assembled	u	5%
		- - <i>Board used for checking-in at airport and stations:</i>		
	31	- - - Assembled	u	5%
	39	- - - Not assembled	u	5%
		- - <i>Other:</i>		
	91	- - - Assembled	u	5%
	99	- - - Not assembled	u	5%
	9403.70	- <i>Furniture of plastics:</i>		
	10	- - Furniture of a kind used in offices	kg	5%
	20	- - Fume cupboards for use in medical laboratory	kg	5%
	90	- - Other	kg	5%
	9403.80	- <i>Furniture of other materials, including cane, osier, bamboo or similar materials:</i>		
	10	- - Bedroom, dining room or living room sets of rattan	kg	5%
	20	- - Bedroom, dining room or living room sets of other materials	kg	5%
		- - <i>Of a kind used in parks, gardens or vestibules:</i>		
	31	- - - Of worked monumental or building stone	kg	5%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
94.04	32	- - - Of cement, of concrete or building stone	kg	5%
	33	- - - Of asbestos-cement, of cellulose fibre-cement or the like	kg	5%
	34	- - - Of ceramic	kg	5%
	39	- - - Other	kg	5%
	40	- - Fume cupboards for use in medical laboratory	kg	5%
	90	- - Other	kg	5%
	9403.90	00 - Parts	kg	5%
		<b>Mattress supports; articles of bedding and similar furnishings (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</b>		
	9404.10	00 - Mattress supports	kg	5%
		- <i>Mattresses:</i>		
	9404.21	00 - - Of cellular rubber or plastics, whether or not covered	u	5%
	9404.29	- - <i>Of other materials:</i>		
	10	- - - Mattress springs	u	5%
	20	- - - Other, hyperthermia / hypothermia type	u	5%
	90	- - - Other	u	5%
94.05	9404.30	00 - Sleeping bags	u	5%
	9404.90	- <i>Other:</i>		
	10	- - Quilts, bedspreads and mattress protectors	kg	5%
	20	- - Foam rubber bolsters, pillows, cushions, pouffes	kg	5%
	90	- - Other	kg	5%
		<b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</b>		
	9405.10	- <i>Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - <i>Fluorescent lighting fittings:</i>		
	11	- - - Of a capacity not exceeding 40 W	kg	5%
	19	- - - Of a capacity exceeding 40 W	kg	5%
	20	- - Surgical lamps	kg	5%
	30	- - Spotlights	kg	5%
	90	- - Other	kg	5%
	9405.20	- <i>Electric table, desk, bedside or floor-standing lamps:</i>		
	10	- - Surgical lamps	kg	5%
	20	- - Spotlights	kg	5%
	90	- - Other	kg	5%
	9405.30	00 - Lighting sets of a kind used for Christmas trees	kg	5%
	9405.40	- <i>Other electric lamps and lighting fittings:</i>		
	10	- - Surgical lamps, including specialised operating lights; pilot lamp assemblies for electro-thermic domestic appliances of heading 85.16	kg	5%
	20	- - Searchlights	kg	5%
	30	- - Fibreoptic operation headlight	kg	5%
	40	- - Spotlights	kg	5%
	50	- - Street lamps or lanterns	kg	5%
	60	- - Other exterior lighting, other than street lamps or lanterns	kg	5%
	70	- - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships lighthouses, of base metal	kg	5%
	90	- - Other, including other electric lamps and lighting fittings, of wood	kg	5%
	9405.50	- <i>Non-electrical lamps and lighting fittings:</i>		
	10	- - Of oil-burning type other than oil lamps	kg	NIL
		- - <i>Oil lamps:</i>		
	21	- - - Of brass, used for religious rites	kg	NIL
	22	- - - Of other base metal, or of wood	kg	NIL
	23	- - - Of plastics, stone, ceramic or glass	kg	NIL
	29	- - - Other	kg	NIL
	30	- - Miner's lamps and quarrymen's lamps	kg	NIL
		- - <i>Hurricane lamps:</i>		
	41	- - - Of base metal	kg	NIL
	49	- - - Other	kg	NIL
	90	- - Other	kg	NIL
	9405.60	- <i>Illuminated signs, illuminated name-plates and the like:</i>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
94.06	9405.91	10 - - Property protection warning signs, street name plates, road and traffic signs	kg	NIL
		20 - - Other, of stone or ceramic	kg	5%
		90 - - Other	kg	5%
		- <i>Parts:</i>		
		- - <i>Of glass:</i>		
		10 - - - For surgical lamps	kg	NIL
		20 - - - For spotlights	kg	NIL
		30 - - - For miner's lamps and the like	kg	NIL
		40 - - - Glass globes and chimneys for other lamps or lanterns	kg	NIL
		90 - - - Other	kg	NIL
		- - <i>Of plastics:</i>		
		10 - - - For surgical lamps	kg	NIL
		20 - - - For spotlights	kg	NIL
		30 - - - For miner's lamps and the like	kg	NIL
		90 - - - Other	kg	NIL
		- - <i>Other:</i>		
		10 - - - Lampshades of textile materials	kg	5%
		20 - - - Frames for miners or quarrymens lamps	kg	NIL
		30 - - - Other, for the miner's lamps, surgical lamps	kg	NIL
		90 - - - Other	kg	NIL
		<b>Prefabricated buildings.</b>		
		10 - Greenhouses fitted with mechanical or thermal equipment	kg	NIL
		20 - Steam bathroom	kg	NIL
		- <i>Other prefabricated buildings:</i>		
		91 - - Of plastics	kg	NIL
		92 - - Of wood	kg	NIL
		93 - - Of cement, of concrete or of artificial stone	kg	NIL
		94 - - Of iron or steel	kg	NIL
		95 - - Of aluminium	kg	NIL
		99 - - Other	kg	NIL

## Chapter 95

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

## NOTES

1. This Chapter does not cover:
  - (a) Christmas tree candles (heading 34.06);
  - (b) Fireworks or other pyrotechnic articles of heading 36.04;
  - (c) Yarns, monofilaments, 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);
  - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) Bells, gongs or the like of heading 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids and gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) Children's bicycles (heading 87.12);
  - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (q) Spectacles, goggles and the like, for sports or outdoor games (heading 90.04);
  - (r) Decoy calls and whistles (heading 92.08);
  - (s) Arms or other articles of Chapter 93;
  - (t) Electric garlands of all kinds (heading 94.05); or
  - (u) Rackets strings, tents or other camping goods, or gloves, mittens and mitts (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 metals or metal clad with precious metals 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. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
95.01	9501.00	<b>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.</b>		
	10	- Tricycles	kg	NIL
	20	- Other wheeled toys	kg	NIL
	30	- Dolls' carriages	kg	NIL
		- <i>Parts:</i>		
	91	- - Spokes, for goods of sub-heading 9501.00.10	kg	NIL
	92	- - Nipples, for goods of sub-heading 9501.00.10	kg	NIL
	93	- - Other, for goods of sub-heading 9501.00.10	kg	NIL
	94	- - Spokes, other than for goods of sub-heading 9501.00.10	kg	NIL
	95	- - Nipples, other than for goods of sub-heading 9501.00.10	kg	NIL
	99	- - Other, other than for goods of sub-heading 9501.00.10	kg	NIL
95.02		<b>Dolls representing only human beings.</b>		
	9502.10	00 - Dolls, whether or not dressed	u	NIL
		- <i>Parts and accessories:</i>		
	9502.91	00 - - Garments and accessories therefor, footwear and headgear	kg	NIL
	9502.99	00 - - Other	kg	NIL
95.03		<b>Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>		
	9503.10	00 - Electric trains, including tracks, signals and other accessories thereof	kg	NIL
	9503.20	- <i>Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of sub-heading 9503.10:</i>		
		10 - - Model aircraft assembly kits	kg	NIL
		90 - - Other	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9503.30	- Other construction sets and constructional toys:		
	10	- - Of plastic	kg	NIL
	90	- - Other	kg	NIL
		- Toys representing animals or non-human creatures:		
	9503.41	00 - - Stuffed	u	NIL
	9503.49	00 - - Other	u	NIL
	9503.50	00 - Toy musical instruments and apparatus	kg	NIL
	9503.60	- Puzzles:		
	10	- - Of a toy variety	u	NIL
	20	- - Other, jigsaw or picture puzzle	u	5%
	90	- - Other	u	5%
	9503.70	- Other toys, put up in sets or outfits:		
	10	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and taking sets; toy printing sets	u	NIL
	90	- - Other	u	NIL
	9503.80	- Other toys and models, incorporating a motor:		
	10	- - Toy guns incorporating a motor	u	NIL
	90	- - Other	u	NIL
	9503.90	- Other:		
	10	- - Toy currencies	u	NIL
	20	- - Toy walkie-talkies	u	NIL
	30	- - Toy guns, pistols or revolvers	u	NIL
	40	- - Toy counting frames (abaci); toy sewing machines; toy typewriters	u	NIL
	50	- - Skipping ropes	u	NIL
	60	- - Marbles	u	NIL
	90	- - Other	u	NIL
95.04		Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.		
	9504.10	00 - Video games of a kind used with a television receiver	kg	5%
	9504.20	- Articles and accessories for billiards:		
	10	- - Billiard	kg	5%
	90	- - Other	kg	5%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
95.05	9504.30	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment:		
	10	- - Fruit machines or jackpot machines	u	5%
	20	- - Pin tables, slot machines and the likes	u	5%
	90	- - Other	u	5%
	9504.40	00 - Playing cards	u(jen/ pack)	10%
	9504.90	- Other:		
	10	- - Bowling requisites of all kinds	u	NIL
	20	- - Darts and parts and accessories of darts	u	10%
	30	- - Gambling equipment and paraphernalia	u	10%
	90	- - Other	u	10%
		<b>Festive, carnival of other entertainment articles, including conjuring tricks and novelty jokes.</b>		
	9505.10	- Articles for Christmas festivities:		
	10	- - Christmas crackers and sparklers	kg	10%
	90	- - Other	kg	10%
	9505.90	00 - Other	kg	10%
95.06		<b>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.</b>		
		- Snow-skis and other snow-ski equipment:		
	9506.11	00 - - Skis	2u	NIL
	9506.12	00 - - Ski-fastenings (ski-bindings)	kg	NIL
	9506.19	00 - - Other	kg	NIL
		- Water-skis, surf-boards, sailboards and other water-sports equipment:		
	9506.21	00 - - Sailboards	u	NIL
	9506.29	00 - - Other	u	NIL
		- Golf clubs and other golf equipment:		
	9506.31	00 - - Clubs, complete	u	NIL
	9506.32	00 - - Balls	u	NIL
	9506.39	00 - - Other	kg	NIL



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
95.07	9506.40 00	- Articles and equipment for table-tennis <i>- Tennis, badminton or similar rackets, whether or not strung:</i>	kg	5%
	9506.51 00	- - Lawn-tennis rackets, whether or not strung	u	NIL
	9506.59	- - <i>Other:</i>		
	10	- - - Badminton rackets and racket frames	u	NIL
	90	- - - Other	u	NIL
		- <i>Balls, other than golf balls and table-tennis balls:</i>		
	9506.61 00	- - Lawn-tennis balls	u	NIL
	9506.62 00	- - Inflatable	u	NIL
	9506.69 00	- - Other	u	NIL
	9506.70 00	- Ice skates and roller skates, including skating boots with skates attached <i>- Other:</i>	2u	NIL
	9506.91 00	- - Articles and equipment for general physical exercise, gymnastics or athletics	kg	NIL
	9506.99	- - <i>Other:</i>		
	10	- - - Shuttlecocks	u	NIL
	20	- - - Bows and arrows for archery; crossbows	u	NIL
	30	- - - Nets, cricket pads, shin guards and similar articles	u	NIL
	40	- - - Flippers	u	NIL
	50	- - - Other articles and equipment for football, field hockey, tennis, badminton, deck tennis, volleyball, basketball or cricket	u	NIL
	90	- - - Other	u	NIL
		<b>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.</b>		
	9507.10 00	- Fishing rods	u	NIL
	9507.20 00	- Fish-hooks, whether or not snelled	kg	NIL
	9507.30 00	- Fishing reels	u	NIL

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
95.08	9507.90	- <i>Other:</i>		
	10	- - Fish landing nets	u	NIL
	90	- - Other	u	NIL
		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.		
	9508.10	00 - Travelling circuses and travelling menageries	kg	NIL
	9508.90	00 - Other	kg	NIL

## Chapter 96

## Miscellaneous manufactured articles

## NOTES

1. This Chapter does not cover:
  - (a) Pencils for cosmetic or toilet uses (Chapter 33);
  - (b) Articles of Chapter 66 (for example, parts of umbrellas, walking-sticks);
  - (c) Imitation jewellery (heading 71.17);
  - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
  - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
  - (g) Articles of Chapter 91 (for example, clock or watch cases);
  - (h) Musical instruments or parts or accessories thereof (Chapter 92);
  - (ij) Articles of Chapter 93 (arms and parts thereof);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of Chapter 95 (toys, games, sports requisites); or
  - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02, the expression "vegetable or mineral carving material" means:
  - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles

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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.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl, and other animal carving material, and articles of these materials (including articles obtained by moulding).		
	9601.10	- Worked ivory and articles of ivory:		
	10	- - Worked rhinoceros horn	kg	NIL
	90	- - Other	kg	NIL
	9601.90	- Other:		
	10	- - Worked mother-of-pearl or tortoise-shell and articles of the foregoing	kg	NIL
96.02	9602.00	- - Other	kg	NIL
		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		
		10 - Gelatin capsules for pharmaceutical products	kg	NIL
		90 - Other	kg	NIL
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:		
	10	- - Brushes	u	NIL
	20	- - Brooms	u	NIL
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9603.21 00	- - Tooth brushes, including dental-plate brushes	u	NIL
	9603.29 00	- - Other	u	NIL
	9603.30 00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	NIL
	9603.40 00	- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers	u	NIL
	9603.50 00	- Other brushes constituting parts of machines, appliances or vehicles	u	NIL
	9603.90	- <i>Other:</i>		
	10	- - Prepared knots and tufts for broom or brush making	u	NIL
	20	- - Hand-operated mechanical floor sweepers, not motorised	u	NIL
	30	- - Lavatory brushes	u	NIL
	40	- - Other brushes	u	NIL
		- - <i>Other:</i>		
	91	- - - Parts for goods of sub-heading 9603.90.10	u	NIL
	99	- - - Other	u	NIL
96.04	9604.00	<b>Hand sieves and hand riddles.</b>		
	10	- Of metal	u	NIL
	90	- Other	u	NIL
96.05	9605.00	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>		
	10	- For personal toilet	u	NIL
	90	- Other	u	NIL
96.06		<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>		
	9606.10 00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	kg	NIL
		- <i>Buttons:</i>		
	9606.21 00	- - Of plastics, not covered with textile material	kg	NIL

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
96.07	9606.22 00	- - Of base metal, not covered with textile material	kg	NIL
	9606.29 00	- - Other	kg	NIL
	9606.30 00	- Button moulds and other parts of buttons; button blanks	kg	NIL
		<b>Slide fasteners and parts thereof.</b>		
		<i>- Slide fasteners:</i>		
	9607.11 00	- - Fitted with chain scoops of base metal	kg	NIL
	9607.19 00	- - Other	kg	NIL
96.08	9607.20 00	- Parts	kg	NIL
		<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>		
	9608.10 00	- Ball point pens	u	NIL
	9608.20 00	- Felt tipped and other porous-tipped pens and markers	u	NIL
		<i>- Fountain pens, stylograph pens and other pens:</i>		
	9608.31 00	- - Indian ink drawing pens	u	NIL
	9608.39 00	- - Other	u	NIL
	9608.40 00	- Propelling or sliding pencils	u	NIL
	9608.50 00	- Sets of articles from two or more of the foregoing sub-headings	u	NIL
	9608.60 00	- Refills for ball point pens, comprising the ball point and ink-reservoir	u	NIL
		<i>- Other:</i>		
	9608.91	- - <i>Pen nibs and nib points:</i>		
	10	- - - Of gold or gold-plated	u	NIL
	90	- - - Other	u	NIL
	9608.99	- - <i>Other:</i>		
	10	- - - Duplicating stylos	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
96.09	90	- - - Other	kg	NIL
		<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalk and tailors' chalks.</b>		
	9609.10	- Pencils and crayons, with leads encased in a rigid sheath:		
	10	- - Black pencils	kg	NIL
	90	- - Other	kg	NIL
	9609.20	00 - Pencil leads, black or coloured	kg	NIL
	9609.90	- Other:		
	10	- - Slate pencils for school slates	kg	NIL
	20	- - Writing and drawing chalks	kg	NIL
	30	- - Pencils and crayons other than those of sub-heading 9609.10.00	kg	NIL
	90	- - Other	kg	NIL
96.10	9610.00	<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>		
	10	- School slates	kg	NIL
	90	- Other	kg	NIL
96.11	9611.00	00 <b>Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.</b>	kg	NIL
96.12		<b>Typewriter or similar ribbons, inked or other wise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.</b>		
	9612.10	- Ribbons:		
	10	- - Of textile fabric	u	NIL
	90	- - Other	u	NIL
	9612.20	00 - Ink-pads	u	NIL
96.13		<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>		
	9613.10	- Pocket lighters, gas fuelled, non-refillable:		
		- - Pistol shaped or revolver shaped:		
	11	- - - Of plastics	u	10%
	19	- - - Other	u	10%

**BRUNEI DARUSSALAM GOVERNMENT GAZETTE**

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
96.14	91	- - Other:		
		- - - Of plastics	u	10%
	99	- - - Other	u	10%
	9613.20	- Pocket lighters, gas fuelled, refillable:		
	11	- - Pistol shaped or revolver shaped:		
		- - - Of plastics	u	10%
	19	- - - Other	u	10%
	91	- - Other:		
		- - - Of plastics	u	10%
	99	- - - Other	u	10%
	9613.80	- Other lighters:		
	11	- - Pistol shaped or revolver shaped:		
		- - - Piezo-electric lighters for stoves and ranges	u	10%
	12	- - - Cigarette lighters, of plastics	u	10%
	13	- - - Cigarette lighters, other than of plastics	u	10%
	19	- - - Other	u	10%
	91	- - Other:		
		- - - Piezo-electric lighters for stoves and ranges	u	10%
	92	- - - Cigarette lighters, of plastics	u	10%
	93	- - - Cigarette lighters, other than of plastics	u	10%
	99	- - - Other	u	10%
	9613.90	- Parts:		
	11	- - Refilled cartridges or other receptacles, which constitute parts of mechanical lighters, containing:		
		- - - Liquid fuel	kg	10%
	12	- - - Liquefied gases	kg	10%
	90	- - Other	kg	10%
96.15	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.			
	9614.20	- Pipes and pipe bowls:		
	10	- - Roughly shaped blocks of wood or root for the manufacture of pipes	u	10%
	90	- - Other	u	10%
96.15	9614.90	00 - Other	kg	10%
	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			



Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty	
96.16	9615.11	- Combs, hair-slides and the like:			
		10 - - Of hard rubber or plastics:	kg	10%	
		90 - - - Hair slides and the like	kg	NIL	
	9615.19	- - Other:			
		10 - - - Hair slides and the like	kg	10%	
		90 - - - Other	kg	NIL	
	9615.90	- Other:			
		- - Decorative hair pins:			
		11 - - - Of aluminium	kg	10%	
		19 - - - Other	kg	10%	
		20 - - Parts	kg	10%	
		- - Other:			
		91 - - - Of aluminium	kg	NIL	
		99 - - - Other	kg	NIL	
	9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
		- Scent sprays and similar toilet sprays, and mounts and heads therefor:			
10 - - Sprays		kg	NIL		
20 - - Mounts and heads of the sprays		kg	NIL		
9616.20		00 - Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	NIL	
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners.				
	10 - Vacuum flasks and other vacuum vessels	kg	NIL		
	20 - Parts	kg	NIL		
9618.00	00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	kg	NIL	

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

Chapter 97

Works of art, collectors' pieces, and antiques

NOTES

1. This Chapter does not cover:
    - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
    - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
    - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
  2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
  3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
  4.
    - (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
    - (b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
  5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.
-

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.		
	9701.10 00	- Paintings, drawings and pastels	u	NIL
	9701.90	- Other:		
	10	- - Of cut flowers, flower buds, foliage, branches or other parts of plant; of plastics, printed matter or base metal	kg	NIL
	20	- - Of natural cork	kg	NIL
	90	- - Other	kg	NIL
97.02	9702.00 00	Original engravings, prints and lithographs.	u	NIL
97.03	9703.00 00	Original sculptures and statuary, in any material.	u	NIL
97.04	9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.		
	10	- Postage or revenue stamps	kg	NIL
	90	- Other	kg	NIL
97.05	9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest.		
	10	- Of zoological interest	kg	NIL
	20	- Of archaeological interest	kg	NIL
	90	- Other	kg	NIL
97.06	9706.00 00	Antiques of an age exceeding one hundred years.	kg	NIL

## Chapter 98

## Postal packages and special transactions not classified according to kind

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
98.01	9801.00	00 Postal packages not classified according to kind.	u	NIL
98.02		Special transactions.		
	9802.10	- Not classified according to kind:		
		10 - - Used personal or household effect	u	NIL
		20 - - Stores and parts imported or exported direct for or from shipping or aircraft company's own stock	u	NIL
		30 - - Trade sample	u	NIL
		40 - - Mail bags	u	NIL
		90 - - Goods returned to the country whence exported	u	NIL
	9802.90	- Other:		
		10 - - Coffins containing human corpse	u	NIL
		90 - - Urns containing human ashes	u	NIL
98.03	9803.00	Ship's and aircraft bunkers and stores loaded on board or aboard for own consumption.		
		10 - Coal for fuel	u	NIL
		20 - Fuel oil for ships	u	NIL
		30 - Fuel for aircraft	u	NIL
		40 - Ship's stores loaded on board for own consumption	u	NIL
		90 - Aircraft stores loaded on board for own consumption	u	NIL

## SECOND SCHEDULE

paragraph 3(4)

## EXEMPTION FROM IMPORT DUTY

## Part A

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
1	His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam	All goods	(a) That the goods are for the sole use of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam. (b) That a satisfactory certifying certificate must support the declaration.
2	The High Commissioner/ Ambassador	All goods	(a) That the goods are for the sole use of His/Her Excellency High Commissioner/ Ambassador. (b) That a satisfactory certifying certificate must support the declaration.
3	Diplomatic Privileges	All goods	(a) That the goods are for the official use of the High Commission, Embassy, Consulate or Diplomatic Mission. (b) That the goods are for the use of a member of the diplomatic staff of the High Commission, Embassy, Consulate or Diplomatic Mission.

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
			<p>(c) That the goods are for the use of a member of the diplomatic staff of the High Commission, Embassy, Consulate or Diplomatic Mission to the extent to which reciprocal treatment is accorded to Brunei Darussalam Consular Officers by the country in which such foreign consular represents.</p> <p>(d) On first arrival in the country of accreditation, or within 6 months of that date or such further period as the Controller may allow, the household and personal effects (including a motor vehicle) of an employee of the High Commission, Embassy, Consulate or Diplomatic Mission, provided such employee is not engaged in any business or profession in Brunei Darussalam.</p> <p>(e) That a satisfactory certifying certificate must support the declaration.</p>

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
4	Red Crescent	Uniforms, equipment and stores	<p>(a) That the goods are for the sole use of the Red Crescent, including goods for free distribution in relief work.</p> <p>(b) That a satisfactory certifying certificate must support the declaration.</p>

## General Exemption

## Part B

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
1	Any person	Containers and pallets, including boxes, tins, bottles, jars and other packages	<p>(a) Any goods not liable to an <i>ad valorem</i> duty are packed and imported, being ordinary trade packages for the goods contained therein.</p> <p>(b) Pallets of any material.</p>
2	Any person	Deceased person's effects	Used personal effects, subject to such limitations as the Controller may impose, which are not for re-sale and have been the property of a deceased person and have been inherited by or bequeathed to the person to whom they are consigned.

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
3	Any person	Life saving apparatus, including lifebelts, lifebuoys and other life saving equipment	That the goods are solely used for life saving only.
4	Any person	Protective apparel, clothing, accessories and equipment	That the goods are specially designed for safety or protective purposes in industry or public undertakings, including hospitals, but not including articles of general use, safety belts and crash helmets.
5	Any person	Samples and miscellaneous articles	That the goods are not imported as merchandise which, in the opinion of the Controller, have no commercial value.
6	Any person	Tombstones, memorials and commemorative brasses	That the goods are specially designed for tombstones, memorials and commemorative brasses, engraved with a commemorative inscription to a deceased person, and ornaments for graves.
7	Any person	Ships and boat parts, accessories and fittings	That the goods are specially designed for ships, boats and canoes and specialised accessories and fittings therefor, but not including batteries or spark plugs.



<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
8	Any airline	<p>(a) Aircraft, aircraft engines, parts and accessories thereof, air navigational instruments</p> <p>(b) Lighting, radio and radar apparatus and equipment</p> <p>(c) Ground signs, stairways for boarding aircraft</p> <p>(d) Catering stores, such as luncheon boxes, cardboard trays, paper plates, paper napkins</p> <p>(e) Kerosene, aviation spirit and similar fuels</p>	<p>(a) That the goods are solely imported for use in aircraft operation.</p> <p>(b) That the goods are of specialised nature for the repair, maintenance and servicing of an aircraft on the ground.</p> <p>(c) That the goods are imported solely for use in connection with aircraft.</p> <p>(d) That the goods are imported for use by any airline.</p> <p>(e) That the goods are imported or purchased before clearance through customs solely for use in aircraft engines.</p>

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
9	Passengers	Passengers' baggage	<p>That the goods imported by passengers arriving from places outside Brunei Darussalam, subject to the limitations and conditions specified in the following paragraphs —</p> <p>(1) The goods —</p> <p>(a) shall be the property of, and accompany, the passenger, except as provided in paragraph (7);</p> <p>(b) shall be for the personal or household use of the passenger in Brunei Darussalam;</p> <p>(c) shall be of such kinds and in such quantities as the proper officer of customs may allow; and</p> <p>(d) shall not be disposed of by the passenger in Brunei Darussalam within 2 years of the date of importation.</p> <p>(2) The following goods shall not be exempted —</p> <p>(a) alcoholic beverages of all kinds, perfumed spirits and tobacco and manufactures thereof, except as provided in paragraph (6);</p> <p>(b) motor vehicles, except as provided in paragraph (3);</p> <p>(c) any trade goods, or goods for sale or disposal to other persons.</p>

No.	Organisations or Persons Exempted	Goods Exempted	Conditions
	<i>Bona fide</i> changing resident	Used personal and household effects	<p>(3) Subject to paragraphs (1) and (2), the following goods may be exempted when imported as baggage by a person who the proper officer of customs is satisfied is <i>bona fide</i> changing his residence from a place outside to a place within Brunei Darussalam —</p> <p>(a) wearing apparel;</p> <p>(b) personal and household effects of any kind which were in his personal or household use in his former place of residence;</p> <p>(c) one motor vehicle which the passenger personally has owned and used outside Brunei Darussalam for at least 12 months (excluding the period of the voyage in the case of shipments).</p>
	Temporary visitor	Used motor vehicle  Used personal and household effects	<p>(4) Subject to paragraphs (1) and (2), the following goods may be exempted when imported as baggage by a person who the proper officer of customs is satisfied is making a temporary visit not exceeding 6 months to Brunei Darussalam —</p>

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<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
	Local resident		<p>(a) non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves Brunei Darussalam at the end of his visit;</p> <p>(b) consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are, in the opinion of the proper officer of customs, consistent with his visit.</p> <p>(5) Subject to paragraphs (1) and (2), the following goods may be exempted when imported as baggage by a person who the proper officer of customs is satisfied is a resident of Brunei Darussalam returning from a visit to any place outside Brunei Darussalam —</p> <p>(a) wearing apparel;</p>

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
			<p>(b) personal and household effects which have been in his personal or household use, but not including bicycles, cameras, cinematographic or still projectors, record players, amplifiers, loudspeakers, gramophones, gramophone records, provisions, sound recording machines, tuners, radio and television receiving sets and radiograms;</p> <p>(c) instruments and tools for his personal use in his profession or trade.</p> <p>(6) Subject to paragraph (1) —</p> <p>(a) Import duty shall not be levied on the following goods imported by, and in the possession of, a passenger —</p> <p>(i) spirits (including liqueurs) not exceeding 2 bottles or beer not exceeding 12 cans;</p>

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<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
			<p>(ii) perfume not exceeding 60 millilitres;</p> <p>(iii) toilet water not exceeding 250 millilitres;</p> <p>(iv) cigarettes not more than 200 sticks or tobacco, cigars, cheroots, cigarillos and snuff not exceeding 250 grams;</p> <p>(b) these duty-free allowances shall be granted to all passengers of 17 years and above, except such passengers who are returning to Brunei Darussalam from visits to countries contiguous to Brunei Darussalam, including Labuan.</p> <p>(7) Subject to paragraphs (1) and (2), the exemptions granted in accordance with paragraphs (3), (4) and (5) may be allowed in respect of baggage imported within 6 months of the arrival of the passenger or such further period as the Controller may allow.</p>

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
			The duty-free allowance granted under paragraph (6) shall not be allowed in respect of goods specified in that paragraph imported in unaccompanied baggage.
10	Any person	(a) Signs and name-plates (warning signs, street name-plates, road and traffic signs and signals, road and traffic sign material)  (b) Street lighting equipment	(a) That the goods are used to protect the public from danger or to protect property.  (b) That the goods are imported solely for use by the Government.  (c) That a satisfactory certificate must support the declaration.
11	Any person	Machinery for use in industry (industrial, plant or machinery)	(a) That the goods are for the sole use in industry and not suitable for domestic purposes.  (b) That the goods are installed or constructed for use solely or principally at the approved site to the satisfaction of a proper officer of customs.

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
			<p>(c) That a satisfactory certificate must support the declaration.</p> <p>(d) That in the event of disposal organisation or person, import duty shall be levied and paid on the industrial, plant or machinery at the current value.</p> <p>(e) That disposal is not allowed without prior approval of the Controller.</p>

**THIRD SCHEDULE**

paragraph 5(1)

**SCHEDULED PERSONS**

His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam

The High Commissioner/Ambassador

Officers of full diplomatic status on the staff of the High Commissioner/Ambassador.

Made this 24th. day of Rabiulawal, 1428 Hijriah corresponding to the 12th. day of April, 2007.

**DATO PADUKA AWANG HAJI METASSAN BIN MOMIN**

Permanent Secretary,  
Ministry of Finance,  
Brunei Darussalam.