

No. S 19

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

**CUSTOMS IMPORT DUTIES (AMENDMENT) ORDER, 2008**

**ARRANGEMENT OF PARAGRAPHS**

**Paragraph**

1. Citation and commencement.
  2. Amendment of First Schedule to S 45/07.
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**CUSTOMS ORDER, 2006**  
**(S 39/06)**

**CUSTOMS IMPORT DUTIES (AMENDMENT) ORDER, 2008**

In exercise of the power conferred by section 9(1) 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 (Amendment) Order, 2008 and shall commence on the same date as the Customs Import Duties Order, 2007.

**Amendment of First Schedule to S 45/07.**

2. The First Schedule to the Customs Import Duties Order, 2007 is amended —

*(a)* by deleting Chapter 22 and by substituting the following new Chapter therefor —

**"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<sup>o</sup> 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<sup>o</sup>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
22.01		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavoured; ice and snow.</b>		
	2201.10 00	- Mineral waters and aerated waters	1	NIL
	2201.90	- <i>Other:</i>		
	10	-- Ice and snow	1	NIL
	90	-- Other	1	NIL
22.02		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>		
	2202.10	- <i>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:</i>		
	10	-- Sparkling mineral waters and aerated waters, flavoured	1	NIL
	90	-- Other	1	NIL
	2202.90	- <i>Other:</i>		
	10	-- Flavoured UHT milk drink	1	NIL
	20	-- Soya milk drink	1	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	30	-- Non-acrated beverages ready for immediate consumption without dilution	1	NIL
	90	-- Other	1	NIL
22.03	2203.00	<b>Beer made from malt.</b>		
	10	- Stout and porter	1	NIL
	90	- Other, including ale	1	NIL
22.04		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>		
	2204.10 00	- Sparkling wine	1	NIL
		<i>- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</i>		
	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.	1	NIL
	12	---- Of an alcoholic strength by volume exceeding 15% vol.	1	NIL
		<i>--- Grape must:</i>		
	21	---- Of an alcoholic strength by volume not exceeding 15% vol.	1	NIL
	22	---- Of an alcoholic strength by volume exceeding 15% vol.	1	NIL
	2204.29	<i>-- Other:</i>		
		<i>--- Wine:</i>		
	11	---- Of an alcoholic strength by volume not exceeding 15% vol.	1	NIL
	12	---- Of an alcoholic strength by volume exceeding 15% vol.	1	NIL
		<i>--- Grape must:</i>		
	21	---- Of an alcoholic strength by volume not exceeding 15% vol.	1	NIL
	22	---- Of an alcoholic strength by volume exceeding 15% vol.	1	NIL
	2204.30	<i>- Other grape must:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
22.05	10	- - Of an alcoholic strength by volume not exceeding 15% vol.	1	NIL
	20	- - Of an alcoholic strength by volume exceeding 15% vol.	1	NIL
		<b>Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances.</b>		
	2205.10	<i>- In containers holding 2 litres or less:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 15% vol.	1	NIL
	20	- - Of an alcoholic strength by volume exceeding 15% vol.	1	NIL
	2205.90	<i>- Other:</i>		
22.06	10	- - Of an alcoholic strength by volume not exceeding 15% vol.	1	NIL
	20	- - Of an alcoholic strength by volume exceeding 15% vol.	1	NIL
	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>		
	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
	22.07		<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>	
2207.10 00		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	1	NIL
2207.20		<i>- Ethyl alcohol and other spirits, denatured, of any strength:</i>		
		<i>- - Denatured ethyl alcohol, including methylated spirits:</i>		
11		- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol.	1	NIL
	19	- - - Other	1	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
22.08	90	- - Other <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.</b>	1	NIL
	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
	20	- - Of an alcoholic strength by volume exceeding 46% vol.	1	NIL
	2208.70	- <i>Liqueurs and cordials:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 57% vol.	1	NIL
	20	- - Of an alcoholic strength by volume exceeding 57% vol.	1	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2208.90	- <i>Other:</i>		
	10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	1	NIL
	20	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	1	NIL
	30	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol.	1	NIL
	40	-- Other samsu of an alcoholic strength by volume exceeding 40% vol.	1	NIL
	50	-- Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.	1	NIL
	60	-- Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol.	1	NIL
	70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	1	NIL
	80	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	1	NIL
	90	-- Other	1	NIL
22.09	2209.00	00 Vinegar and substitutes for vinegar obtained from acetic acid.	1	NIL";

(b) by deleting Chapter 87 and by substituting the following new Chapter therefor —

### "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.

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

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		<b>Tractors (other than tractors of heading 87.09).</b>		
	8701.10	- <i>Pedestrian controlled tractors:</i>		
		- - <i>Of a power not exceeding 22.5 kW:</i>		
	11	- - - Two-wheeled agricultural tractors	u	NIL
	12	- - - Other two-wheeled tractors	u	NIL
	19	- - - Other	u	NIL
		- - <i>Of a power exceeding 22.5 kW:</i>		
	21	- - - Two-wheeled agricultural tractors	u	NIL
	22	- - - Other two-wheeled tractors	u	NIL
	29	- - - Other	u	NIL
	8701.20	- <i>Road tractors for semi-trailers:</i>		
		- - <i>Of a cylinder capacity not exceeding 1,100 cc:</i>		
	11	- - - Four-wheeled truck tractors	u	NIL
	19	- - - Other	u	NIL
		- - <i>Of a cylinder capacity exceeding 1,100 cc:</i>		
		- - - <i>Of a power not exceeding 67 kW:</i>		
	21	- - - - Four-wheeled truck tractors	u	NIL
	29	- - - - Other	u	NIL
		- - - <i>Of a power exceeding 67 kW:</i>		
	31	- - - - Four-wheeled truck tractors	u	NIL
	39	- - - - Other	u	NIL
	8701.30	- <i>Track-laying tractors:</i>		
	11	- - <i>Of a cylinder capacity not exceeding 1,100 cc</i>	u	NIL
		- - <i>Of a cylinder capacity exceeding 1,100 cc:</i>		
	12	- - - <i>Of a power not exceeding 67 kW</i>	u	NIL
	19	- - - <i>Of a power exceeding 67 kW</i>	u	NIL
	8701.90	- <i>Other:</i>		
		- - <i>Agricultural tractors:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- 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
		-- Other:		
	91	--- Of a cylinder capacity not exceeding 1,100 cc	u	NIL
		--- Of a cylinder capacity exceeding 1,100 cc:		
	92	---- Of a power not exceeding 67 kW	u	NIL
	99	---- Of a power exceeding 67 kW	u	NIL
87.02		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>		
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		-- 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

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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
		--- <i>Other:</i>		
		---- <i>CKD:</i>		
	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
		---- <i>CBU/Other:</i>		
	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
		-- <i>For the transport of 16 persons or more but less than 30 persons:</i>		
		--- <i>Motor buses:</i>		
		---- <i>CKD:</i>		
	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

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		---- <i>CBU/Other:</i>		
	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
		--- <i>Other:</i>		
		---- <i>CKD:</i>		
	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
		---- <i>CBU/Other:</i>		
	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
		-- <i>For the transport of 30 persons or more:</i>		
		--- <i>Buses designed specially for use in airports:</i>		
		---- <i>CKD:</i>		
	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

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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
		---- <i>CBU/Other:</i>		
	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
		--- <i>Other motor buses:</i>		
		---- <i>CKD:</i>		
	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
		---- <i>CBU/Other:</i>		
	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
		--- <i>Other:</i>		
		---- <i>CKD:</i>		
	61	----- Of a gross vehicle weight not exceeding 5 tons	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.03		<i>--- Other motor buses:</i>		
	61	<i>---- CKD</i>	u	NIL
	62	<i>---- CBU/Other</i>	u	NIL
		<i>--- Other:</i>		
	91	<i>---- CKD</i>	u	NIL
	92	<i>---- CBU/Other</i>	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	<i>- Vehicles specially designed for traveling on snow; golf cars and similar vehicles:</i>		
		<i>-- For the transport of not more than 8 persons including the driver:</i>		
	11	<i>-- Golf cars and golf buggies</i>	u	NIL
	12	<i>--- Go-karts</i>	u	NIL
	19	<i>--- Other</i>	u	NIL
		<i>-- For the transport of 9 persons including the driver:</i>		
	91	<i>-- Golf cars and golf buggies</i>	u	NIL
	99	<i>-- Other</i>	u	NIL
		<i>- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</i>		
	8703.21	<i>-- Of a cylinder capacity not exceeding 1,000 cc:</i>		
	10	<i>--- Hearses</i>	u	NIL
	20	<i>--- Prison vans</i>	u	NIL
		<i>--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:</i>		
	31	<i>---- CKD</i>	u	NIL
	32	<i>---- CBU/Other</i>	u	NIL
		<i>--- Other, for the transport of 8 persons or less:</i>		
	41	<i>---- Four wheel drive vehicles, CKD</i>	u	NIL
42	<i>---- Four wheel drive vehicles, CBU/Other</i>	u	NIL	
43	<i>---- Other, CKD</i>	u	NIL	
44	<i>---- Other</i>	u	NIL	

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<i>--- Other, for the transport of 9 persons including the driver:</i>		
	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
	8703.22	<i>-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:</i>		
	10	--- Ambulance	u	NIL
	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 the 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>		
	11	---- Ambulances	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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 the 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 and above but 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	u	NIL
		--- <i>Other, for the transport of 8 persons or less:</i>		
		---- <i>Four wheel drive vehicles, CKD:</i>		
	25	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	26	----- Of a cylinder capacity 1,800 cc and above 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
		---- <i>Four wheel drive vehicles, CBU/Other:</i>		
	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 but less than 2,500 cc	u	NIL
	34	----- Of a cylinder capacity 2,500 cc and above	u	NIL
		---- <i>Other, CKD:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	35	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	36	----- Of a cylinder capacity 1,800 cc and above 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
		---- <i>Other:</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 but less than 2,500 cc	u	NIL
	44	----- Of a cylinder capacity 2,500 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>		
	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 and above 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

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	58	----- Of a cylinder capacity 2,500 cc and above ---- <i>Four wheel drive vehicles, CBU/Other:</i>	u	NIL
	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 but less than 2,500 cc	u	NIL
	64	----- Of a cylinder capacity 2,500 cc and above ---- <i>Other, CKD:</i>	u	NIL
	65	----- Of a cylinder capacity less than 1,800 cc	u	NIL
	66	----- Of a cylinder capacity 1,800 cc and above 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 ---- <i>Other:</i>	u	NIL
	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 but less than 2,500 cc	u	NIL
	74	----- Of a cylinder capacity 2,500 cc and above	u	NIL
	8703.24	-- <i>Of a cylinder capacity exceeding 3,000 cc:</i> --- <i>Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:</i>		
	11	---- Ambulances	u	NIL
	12	---- Motor-homes	u	NIL
	13	---- Hearses	u	NIL
	14	---- Prison vans ---- <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>	u	NIL
	21	----- CKD	u	NIL
	22	----- CBU/Other	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<i>---- Other, for the transport of 8 persons or less:</i>		
	31	<i>----- Four wheel drive vehicles, CKD</i>	u	NIL
	32	<i>----- Four wheel drive vehicles, CBU/Other</i>	u	NIL
	33	<i>----- Other, CKD</i>	u	NIL
	34	<i>----- Other</i>	u	NIL
		<i>---- Other, for the transport of 9 persons including the driver:</i>		
	41	<i>----- Four wheel drive vehicles, CKD</i>	u	NIL
	42	<i>----- Four wheel drive vehicles, CBU/Other</i>	u	NIL
	43	<i>----- Motor cars (including station wagons, sports cars and racing cars), CKD</i>	u	NIL
	44	<i>----- Motor cars (including station wagons, sports cars and racing cars), CBU/Other</i>	u	NIL
	45	<i>----- Other, CKD</i>	u	NIL
	46	<i>----- Other</i>	u	NIL
		<i>--- Of a cylinder capacity exceeding 4,000 cc:</i>		
	51	<i>---- Ambulances</i>	u	NIL
	52	<i>---- Motor-homes</i>	u	NIL
	53	<i>---- Hearses</i>	u	NIL
	54	<i>---- Prison vans</i>	u	NIL
		<i>---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:</i>		
	61	<i>----- CKD</i>	u	NIL
	62	<i>----- CBU/Other</i>	u	NIL
		<i>---- Other, for the transport of 8 persons or less:</i>		
	71	<i>----- Four wheel drive vehicles, CKD</i>	u	NIL
	72	<i>----- Four wheel drive vehicles, CBU/Other</i>	u	NIL
	73	<i>----- Other, CKD</i>	u	NIL
	74	<i>----- Other</i>	u	NIL
		<i>---- Other, for the transport of 9 persons including the driver:</i>		
	81	<i>----- Four wheel drive vehicles, CKD</i>	u	NIL
	82	<i>----- Four wheel drive vehicles, CBU/Other</i>	u	NIL
	83	<i>----- Motor cars (including station wagons, sports cars and racing cars), CKD</i>	u	NIL

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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>		
	10	--- Ambulances	u	NIL
	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 the 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
	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

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
	11	--- Ambulances	u	NIL
	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 the 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
		---- Other, CKD:		
	41	----- Of a cylinder capacity less than 1,800 cc	u	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		----- <i>Other, CKD:</i>		
	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
		----- <i>Other:</i>		
	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	-- <i>Of a cylinder capacity exceeding 2,500 cc:</i>		
		--- <i>Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:</i>		
	11	---- Ambulances	u	NIL
	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 the driver:</i>		
	21	----- CKD	u	NIL
	22	----- CBU/Other, new	u	NIL
	23	----- CBU/Other, used	u	NIL
		---- <i>Other, for the transport of 8 persons or less:</i>		
	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
		---- <i>Other, for the transport of 9 persons including the driver:</i>		
	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

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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
		<i>--- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:</i>		
	41	----- Ambulances	u	NIL
	42	----- Motor-homes	u	NIL
	43	----- Hearses	u	NIL
	44	----- Prison vans	u	NIL
		<i>----- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:</i>		
	51	----- CKD	u	NIL
	52	----- CBU/Other, new	u	NIL
	53	----- CBU/Other, used	u	NIL
		<i>----- Other, for the transport of 8 persons or less:</i>		
	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
		<i>----- Other, for the transport of 9 persons including the driver:</i>		
	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
		<i>--- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:</i>		
	71	----- Ambulances	u	NIL
	72	----- Motor-homes	u	NIL
	73	----- Hearses	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	74	---- Prison vans	u	NIL
		---- <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:</i>		
	81	----- CKD	u	NIL
	82	----- CBU/Other, new	u	NIL
	83	----- CBU/Other, used	u	NIL
		---- <i>Other, for the transport of 8 persons or less:</i>		
	84	----- Four wheel drive vehicles, CKD	u	NIL
	85	----- Four wheel drive vehicles, CBU/Other	u	NIL
	86	----- Other, CKD	u	NIL
	87	----- Other	u	NIL
		---- <i>Other, for the transport of 9 persons including the driver:</i>		
	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, new/CKD	u	NIL
	99	----- Other, used	u	NIL
	8703.90	- <i>Other:</i>		
	11	-- Ambulances	u	NIL
	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 the driver:</i>		
	21	--- Electric powered	u	NIL
		--- <i>Other:</i>		
		---- <i>CKD:</i>		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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
		---- <i>CBU/Other:</i>		
	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
	32	----- Of a cylinder capacity 3,000 cc and above	u	NIL
		-- <i>Other, for the transport of 8 persons or less:</i>		
		--- <i>Four wheel drive vehicles, CKD:</i>		
	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	u	NIL
		--- <i>Four wheel drive vehicles, CBU/Other:</i>		
	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	u	NIL
		--- <i>Other, CKD:</i>		
	44	---- Of a cylinder capacity less than 1,800 cc	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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	u	NIL
		--- Other:		
	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	u	NIL
		-- Other, for the transport of 9 persons:		
		--- Motor cars (including station wagons, sports cars and racing cars):		
	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:		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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
		<i>--- Other four wheel drive vehicles, CBU/Other:</i>		
	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
		<i>--- Other, CKD:</i>		
	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
	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
		<i>--- Other:</i>		
	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
87.04		<b>Motor vehicles for the transport of goods.</b>		
	8704.10	<i>- Dumpers designed for off-highway use:</i>		
		<i>-- Completely Knocked Down (CKD):</i>		
	11	--- g.v.w. exceeding 24t	u	NIL
	12	--- g.v.w. not exceeding 24t	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- <i>Completely Built Up (CBU)/Other:</i>		
	21	--- g.v.w. exceeding 24t	u	NIL
	22	--- g.v.w. not exceeding 24t	u	NIL
		- <i>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</i>		
	8704.21	-- g.v.w. not exceeding 5t:		
		--- <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
	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
	29	---- Other	u	NIL
	8704.22	-- g.v.w. exceeding 5t but not exceeding 20t:		
		--- <i>Completely Knocked Down (CKD):</i>		
		---- 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

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	19	----- Other	u	NIL
		----- <i>g.v.w. exceeding 6t but not exceeding 10t:</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
	29	----- Other	u	NIL
		----- <i>g.v.w. exceeding 10t but not exceeding 20t:</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>Completely Built Up (CBU)/Other:</i>		
		----- <i>g.v.w. not exceeding 6t:</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>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

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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
	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

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	29	----- Other --- <i>Completely Built Up (CBU)/Other:</i>  ---- <i>g.v.w. not exceeding 24t:</i>	u	NIL
	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  ---- <i>g.v.w. exceeding 24t:</i>	u	NIL
	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  - <i>Other, with spark-ignition internal combustion piston engine:</i>	u	NIL
	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
	19	---- Other	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<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

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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
	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

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	62	----- Other	u	NIL
		---- g.v.w. exceeding 6t but not exceeding 10t:		
	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
	68	----- Ordinary lorries (trucks)	u	NIL
	69	----- Other	u	NIL
		---- g.v.w. exceeding 10t but not exceeding 20t:		
	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
		---- g.v.w. exceeding 20t but not exceeding 24t:		
	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
		---- g.v.w. exceeding 24t:		
	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

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	93	----- Other vans, pick-up trucks and similar vehicles	u	NIL
	94	----- Ordinary lorries (trucks)	u	NIL
	95	----- Other	u	NIL
	8704.90	- <i>Other:</i>		
		- - <i>Completely Knocked Down (CKD):</i>		
		--- <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
	22	----- Ordinary lorries (trucks)	u	NIL
	29	----- Other	u	NIL
		--- <i>g.v.w. exceeding 24t:</i>		
	31	----- Vans, pick-up trucks and similar vehicles	u	NIL
	32	----- Ordinary lorries (trucks)	u	NIL
	39	----- Other	u	NIL
		- - <i>Completely Built Up (CBU)/Other:</i>		
		--- <i>g.v.w. not exceeding 5t:</i>		
	41	----- Vans, pick-up trucks and similar vehicles	u	NIL
	42	----- Ordinary lorries (trucks)	u	NIL
	49	----- Other	u	NIL
		--- <i>g.v.w. exceeding 5t but not exceeding 24t:</i>		
	51	----- Vans, pick-up trucks and similar vehicles	u	NIL
	52	----- Ordinary lorries (trucks)	u	NIL
	59	----- Other	u	NIL
		--- <i>g.v.w. exceeding 24t:</i>		
	61	----- Vans, pick-up trucks and similar vehicles	u	NIL
	62	----- Ordinary lorries (trucks)	u	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.05	69	- - - - Other	u	NIL
		<b>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).</b>		
	8705.10	00 - Crane lorries	u	NIL
	8705.20	00 - Mobile drilling derricks	u	NIL
	8705.30	00 - Fire fighting vehicles	u	NIL
	8705.40	00 - Concrete-mixer lorries	u	NIL
	8705.90	- <i>Other:</i>		
		10 - - Street cleaning vehicles, including cesspit emptiers	u	NIL
		20 - - Mobile clinics; spraying lorries of all kinds	u	NIL
		30 - - Mobile radiological units	u	NIL
	40 - - Mobile manufacture units for explosives	u	NIL	
	90 - - Other	u	NIL	
87.06		<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>		
	8706.00	- <i>For vehicles of heading 87.01:</i>		
		11 - - For vehicles of subheadings 8701.10 and 8701.90 (agricultural tractors only)	u	NIL
		19 - - Other	u	NIL
		- <i>For vehicles of heading 87.02:</i>		
		21 - - For vehicles of subheading 8702.10	u	NIL
		22 - - For vehicles of subheading 8702.90	u	NIL
		- <i>For vehicles of heading 87.03:</i>		
		31 - - For ambulances	u	NIL
		39 - - Other	u	NIL
	- <i>For vehicles of heading 87.04:</i>			
	41 - - For vehicles of subheading 8704.10	u	NIL	
	49 - - Other	u	NIL	
	50 - For vehicles of heading 87.05	u	NIL	
87.07		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.08	8707.10	- For vehicles of heading 87.03:		
	10	- - For ambulances	u	NIL
	90	- - Other	u	NIL
	8707.90	- Other:		
		- - For vehicles of heading 87.01:		
	11	- - - For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	u	NIL
	19	- - - Other	u	NIL
		- - For vehicles of heading 87.04:		
	21	- - - For vehicles of subheading 8704.10	u	NIL
	29	- - - Other	u	NIL
	30	- - For vehicles of heading 87.05	u	NIL
	90	- - Other	u	NIL
		<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>		
	8708.10	- Bumpers and parts thereof:		
	10	- - For vehicles of heading 87.01	kg	20%
	20	- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	30	- - For ambulances	kg	20%
	40	- - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	50	- - For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	60	- - For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	90	- - Other	kg	20%
		- Other parts and accessories of bodies (including cabs):		
	8708.21	- - Safety seat belts:		
10	- - - For vehicles of heading 87.01	kg	NIL	
20	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	NIL	
30	- - - For ambulances	kg	NIL	
40	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	NIL	
50	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)	kg	NIL	

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	60	--- For vehicles of subheading 8704.10 or heading 87.05	kg	NIL
	90	--- Other	kg	NIL
	8708.29	- <i>Other:</i>		
		--- <i>Components of door trim assembly:</i>		
	11	---- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	12	---- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	13	---- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	14	---- For ambulances	kg	20%
	15	---- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	16	---- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	17	---- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	19	---- Other	kg	20%
		--- <i>Other:</i>		
	91	---- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	92	---- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	93	---- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	94	---- For ambulances	kg	20%
	95	---- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	96	---- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	97	---- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	98	---- Parts of safety belts	kg	20%
	99	---- Other	kg	20%
		- <i>Brakes and servo-brakes and parts thereof:</i>		
	8708.31	-- <i>Mounted brake linings:</i>		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	10	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	20	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	30	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	40	--- For ambulances	kg	20%
	50	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	60	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	70	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	90	--- Other	kg	20%
	8708.39	-- <i>Other:</i>		
	10	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	20	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	30	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	40	--- For ambulances	kg	20%
	50	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	60	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	70	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	90	--- Other	kg	20%
	8708.40	- <i>Gear boxes:</i>		
		-- <i>Not fully assembled:</i>		
	11	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	12	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	13	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	14	--- For ambulances	kg	20%
	15	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	16	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	17	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	19	--- Other	kg	20%
		<i>-- Fully assembled:</i>		
	21	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	22	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	23	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	24	--- For ambulances	kg	20%
	25	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	26	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	27	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	29	--- Other	kg	20%
	8708.50	<i>- Drive-axles with differential, whether or not provided with other transmission components:</i>		
		<i>-- Not fully assembled:</i>		
	11	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	12	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	13	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	14	--- For ambulances	kg	20%
	15	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	16	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	17	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	19	--- Other	kg	20%
		<i>-- Fully assembled:</i>		
	21	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	22	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	23	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	24	--- For ambulances	kg	20%
	25	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	26	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	27	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	29	--- Other	kg	20%
	8708.60	- <i>Non-driving axles and parts thereof:</i>		
		- - <i>Not fully assembled:</i>		
	11	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	12	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	13	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	14	--- For ambulances	kg	20%
	15	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	16	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	17	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	19	--- Other	kg	20%
		- - <i>Fully assembled:</i>		
	21	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	22	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	23	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	24	--- For ambulances	kg	20%
	25	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	26	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	27	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	29	--- Other	kg	20%
	8708.70	- Road wheels and parts and accessories thereof:  -- Wheel centre discs, center caps whether or not incorporating logos:		
	11	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	12	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	13	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	14	--- For ambulances	kg	20%
	15	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	16	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	17	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	19	--- Other	kg	20%
		-- Other:		
	91	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	92	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	93	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	94	--- For ambulances	kg	20%
	95	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	96	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	97	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	99	--- Other	kg	20%
	8707.80	- Suspension shock-absorbers:		
	10	-- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	20	-- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	30	-- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	40	-- For ambulances	kg	20%
	50	-- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	60	-- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	70	-- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	90	-- Other	kg	20%
		<i>- Other parts and accessories:</i>		
	8708.91	<i>-- Radiators:</i>		
	10	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	20	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	30	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	40	--- For ambulances	kg	20%
	50	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	60	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	70	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	90	--- Other	kg	20%
	8708.92	<i>-- Silencers and exhaust pipes:</i>		
		<i>--- Straight-through silencers:</i>		
	11	---- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	12	---- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	13	---- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	14	---- For ambulances	kg	20%
	15	---- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	16	---- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	17	---- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	19	---- Other	kg	20%
		--- <i>Other:</i>		
	91	---- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	92	---- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	93	---- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	94	---- For ambulances	kg	20%
	95	---- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	96	---- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	97	---- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	99	---- Other	kg	20%
	8708.93	-- <i>Clutches and parts thereof:</i>		
	10	--- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	20	--- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	30	--- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	kg	20%
	40	--- For ambulances	kg	20%
	50	--- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	kg	20%
	60	--- For vehicles of subheadings 8703.24 or 8703.33 (except ambulances)	kg	20%
	70	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	90	--- Other	kg	20%
	8708.94	-- <i>Steering wheels, steering columns and steering boxes:</i>		
		--- <i>Steering wheels:</i>		
	11	---- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	12	---- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	19	---- Other	kg	20%
		--- <i>Steering columns and steering boxes:</i>		
	21	---- For vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only)	kg	20%
	22	---- For vehicles of heading 87.01 (except subheadings 8701.10 or 8701.90) (agricultural tractors)	kg	20%
	29	---- Other	kg	20%
	8708.99	-- <i>Other:</i>		
		--- <i>Unassembled fuel tanks; engine brackets; parts and accessories of radiators; aluminium radiator core, single row:</i>		
	11	---- For vehicles of heading 87.01	kg	20%
	19	---- Other	kg	20%
		--- <i>Other parts and accessories for vehicles of subheadings 8701.10 or 8701.90 (agricultural tractors only):</i>		
	21	---- Crown wheels and pinions	kg	20%
	29	---- Other	kg	20%
		--- <i>Other parts and accessories for vehicles of subheadings 8701.20 or 8701.30:</i>		
	31	---- Crown wheels and pinions	kg	20%
	39	---- Other	kg	20%
	40	--- Other parts and accessories for vehicles of subheading 8701.90 (except agricultural tractors)	kg	20%
		--- <i>Other:</i>		
	91	---- Crown wheels and pinions	kg	20%
	92	---- Automotive liquefied petroleum gas (LPG) cylinders	kg	20%
	93	---- Parts of suspension shock-absorbers	kg	20%
	99	---- Other	kg	20%
87.09		<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the types used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8709.11 00	- <i>Vehicles:</i> - - Electrical	u	NIL
	8709.19 00	- - Other	u	NIL
	8709.90 00	- Parts	u	NIL
87.10	8710.00 00	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	u	NIL
87.11		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>		
	8711.10	- <i>With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:</i>		
	10	- - Mopeds	u	NIL
		- - <i>Other, CKD:</i>		
	21	- - - Motor scooters	u	NIL
	22	- - - Other motor cycles, with or without side-cars	u	NIL
	29	- - - Other	u	NIL
		- - <i>Other, CBU/Other:</i>		
	31	- - - Motor scooters	u	NIL
	32	- - - Other motor cycles, with or without side-cars	u	NIL
	39	- - - Other	u	NIL
	8711.20	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:</i>		
	10	- - Mopeds	u	NIL
	20	- - Motorcross motor cycles	u	NIL
		- - <i>Other, CKD, of a cylinder capacity not exceeding 125 cc:</i>		
	31	- - - Motor scooters	u	NIL
	32	- - - Other motor cycles, with or without side-cars	u	NIL
	33	- - - Other	u	NIL

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- 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	--- Motor 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
	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

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	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
		- - - CBU/Other:		
	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

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.		
	10	- Racing bicycles	u	20%
	20	- Other bicycles (including children's bicycles in the normal form of adult bicycles)	u	20%
	30	- Bicycles designed to be ridden by children but not in the normal form of adult bicycles	u	20%
	90	- Other	u	20%
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
	8713.10 00	- Not mechanically propelled	u	NIL
	8713.90 00	- Other	u	NIL
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.		
		- <i>Of motorcycles (including mopeds):</i>		
	8714.11	-- <i>Saddles:</i>		
	10	--- For motorcycles of subheadings 8711.10, 8711.20 or 8711.90	kg	20%
	20	--- For motorcycles of subheadings 8711.30, 8711.40 or 8711.50	kg	20%
	8714.19	-- <i>Other:</i>		
	10	--- Carburettor assembly	kg	20%
	20	--- Clutch assembly	kg	20%
	30	--- Gear assembly	kg	20%
	40	--- Starter system	kg	20%
	50	--- Spokes or nipples	kg	20%
	60	--- For motorcycles of subheadings 8711.10, 8711.20 or 8711.90	kg	20%
	70	--- For motorcycles of subheadings 8711.30, 8711.40 or 8711.50	kg	20%
	8714.20	- <i>Of carriages for disabled persons:</i>		
		-- <i>Castors:</i>		
	11	--- Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	NIL

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
	12	--- Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	NIL
	19	--- Other	kg	NIL
	20	-- Spokes	kg	NIL
	30	-- Nipples	kg	NIL
	90	-- Other	kg	NIL
		- <i>Other:</i>		
	8714.91	-- <i>Frames and forks, and parts thereof:</i>		
	10	--- Frames and folks for cycles of subheading 8712.00.30	kg	20%
	20	--- Other frames	kg	20%
	30	--- Other forks	kg	20%
	40	--- Other parts of frames	kg	20%
	90	--- Other parts of forks	kg	20%
	8714.92	-- <i>Wheel rims and spokes:</i>		
	10	--- Wheel rims or spokes for cycles of subheading 8712.00.30	kg	20%
	90	--- Other wheel rims or spokes	kg	20%
	8714.93	-- <i>Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:</i>		
	10	--- For cycles of subheading 8712.00.30	kg	20%
	90	--- Other	kg	20%
	8714.94	-- <i>Brakes, including coaster braking hubs and hub brakes, and parts thereof:</i>		
	10	--- For cycles of subheading 8712.00.30	kg	20%
	90	--- Other	kg	20%
	8714.95	-- <i>Saddles:</i>		
	10	--- For cycles of subheading 8712.00.30	kg	20%
	90	--- Other	kg	20%
	8714.96	-- <i>Pedals and crank-gear, and parts thereof:</i>		
	10	--- For cycles of subheading 8712.00.30	kg	20%
	20	--- Chain wheels or cranks	kg	20%
	90	--- Other	kg	20%
	8714.99	-- <i>Other:</i>		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<i>--- For cycles of subheading 8712.00.30:</i>		
	11	---- Nipples	kg	20%
	19	---- Other	kg	20%
	20	--- Other handle bars, seat pillars, carriers, control cables, reflectors, lamp bracket lugs, mudguards	kg	20%
	30	--- Other nipples or spokes	kg	20%
	90	--- Other parts	kg	20%
87.15	8715.00	<b>Baby carriages and parts thereof.</b>		
	10	- Baby carriages	kg	NIL
	20	- Parts	kg	NIL
87.16		<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>		
	8716.10 00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	NIL
	8716.20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	NIL
		<i>- Other trailers and semi-trailers for the transport of goods:</i>		
	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
	30	--- Other agricultural trailers	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>		
	10	-- Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops (except wheelbarrows)	u	NIL
	20	-- Wheelbarrows	u	NIL
	90	-- Other	u	NIL
	8716.90	<i>- Parts:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Import Duty
		<i>-- For trailers and semi-trailers:</i>		
	11	--- Wheels	kg	20%
	12	--- Other, for goods of subheadings 8716.10, 8716.31, 8716.39 or 8716.40	kg	20%
	13	--- Other, for goods of subheading 8716.20	kg	NIL
		<i>-- For other vehicles:</i>		
	20	--- For goods of subheading 8716.80.10	kg	NIL
		<i>--- For goods of subheading 8716.80.20:</i>		
	31	---- Castors of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	NIL
	32	---- Castors of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	NIL
	33	---- Other castors	kg	NIL
	90	---- Other	kg	NIL
		<i>--- Other:</i>		
	91	---- Castors of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	20%
	92	---- Castors of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	20%
	93	---- Other castors	kg	20%
	94	---- Spokes	kg	20%
	95	---- Nipples	kg	20%
	96	---- Other	kg	20%".

Made this 8th. day of Muharam, 1429 Hijriah corresponding to the 17th. day of January, 2008.

DATO PADUKA AWANG HAJI METASSAN BIN MOMIN  
Permanent Secretary,  
Ministry of Finance,  
Brunei Darussalam.