

No. S 114

**EXCISE ORDER, 2006
(S 40/06)**

EXCISE DUTIES (AMENDMENT) ORDER, 2008

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation.
 2. Substitution of First Schedule to S 26/07.
 3. Amendment of Second Schedule.
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**EXCISE ORDER, 2006
(S 40/06)**

EXCISE DUTIES (AMENDMENT) ORDER, 2008

In exercise of the power conferred by section 9(1) of the Excise Order, 2006, the Minister of Finance, with the approval of His Majesty the Sultan and Yang Di-Pertuan, hereby makes the following Order —

Citation.

1. This Order may be cited as the Excise Duties (Amendment) Order, 2008.

Substitution of First Schedule to S 26/07.

2. The Excise Duties Order, 2007, in this Order referred to as the principal Order, is amended, with effect from a date to be appointed by the Minister, with the approval of His Majesty the Sultan and Yang Di-Pertuan, by deleting the First Schedule and by substituting the following new Schedule therefor —

"FIRST SCHEDULE paragraphs 2 and 3(1)

RATE OF EXCISE DUTY

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 or water of similar purity (heading 28.53);
 - (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°C.
 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 heading 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

1. For the purposes of subheading 2204.10, 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	HS Code	Description	Unit of Quantity	Rate of Excise Duty
22.03		Beer made from malt.		
	2203.00.10	- Stout or porter	l	\$30/dal
	2203.00.90	- Other, including ale	l	\$30/dal
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
	2204.10.00	- Sparkling wine	l	\$120/dal
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21	-- In containers holding 2 l or less:		
		--- Wine:		
	2204.21.11	---- Of an alcoholic strength by volume not exceeding 15% vol	l	\$55/dal
	2204.21.12	---- Of an alcoholic strength by volume exceeding 15% vol	l	\$90/dal
		--- Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21.21	---- Of an alcoholic strength by volume not exceeding 15% vol	l	\$55/dal
	2204.21.22	---- Of an alcoholic strength by volume exceeding 15% vol	l	\$90/dal
2204.29	-- Other:			
	--- Wine:			
2204.29.11	---- Of an alcoholic strength by volume not exceeding 15% vol	l	\$55/dal	

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	2204.29.12	- - - - Of an alcoholic strength by volume exceeding 15% vol	1	\$90/dal
	2204.29.21	- - - Grape must with fermentation prevented or arrested by the addition of alcohol: - - - - Of an alcoholic strength by volume not exceeding 15% vol	1	\$55/dal
	2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	1	\$90/dal
	2204.30	- Other grape must:		
	2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol	1	\$55/dal
	2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol	1	\$90/dal
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
	2205.10	- In containers holding 2 l or less:		
	2205.10.10	- - Of an alcoholic strength by volume not exceeding 15% vol	1	\$55/dal
	2205.10.20	- - Of an alcoholic strength by volume exceeding 15% vol	1	\$90/dal
	2205.90	- Other:		
	2205.90.10	- - Of an alcoholic strength by volume not exceeding 15% vol	1	\$55/dal
	2205.90.20	- - Of an alcoholic strength by volume exceeding 15% vol	1	\$90/dal
22.06		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.		
	2206.00.10	- Cider or perry	1	\$30/dal
	2206.00.20	- Sake (rice wine)	1	\$90/dal
	2206.00.30	- Toddy	1	\$90/dal
	2206.00.40	- Shandy	1	\$30/dal
	2206.00.90	- Other, including mead	1	\$30/dal
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	1	\$250.p.p.dal
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	2208.20	- Spirits obtained by distilling grape wine or grape marc:		
	2208.20.10	-- Brandy of an alcoholic strength by volume not exceeding 46% vol	l	\$250.p.p.dal
	2208.20.20	-- Brandy of an alcoholic strength by volume exceeding 46% vol	l	\$250.p.p.dal
	2208.20.30	-- Other, of an alcoholic strength by volume not exceeding 46% vol	l	\$250.p.p.dal
	2208.20.40	-- Other, of an alcoholic strength by volume exceeding 46% vol	l	\$250.p.p.dal
	2208.30	- Whiskies:		
	2208.30.10	-- Of an alcoholic strength by volume not exceeding 46% vol	l	\$250.p.p.dal
	2208.30.20	-- Of an alcoholic strength by volume exceeding 46% vol	l	\$250.p.p.dal
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products:		
	2208.40.10	-- Of an alcoholic strength by volume not exceeding 46% vol	l	\$250.p.p.dal
	2208.40.20	-- Of an alcoholic strength by volume exceeding 46% vol	l	\$250.p.p.dal
	2208.50	- Gin and Geneva:		
	2208.50.10	-- Of an alcoholic strength by volume not exceeding 46% vol	l	\$250.p.p.dal
	2208.50.20	-- Of an alcoholic strength by volume exceeding 46% vol	l	\$250.p.p.dal
	2208.60	- Vodka:		
	2208.60.10	-- Of an alcoholic strength by volume not exceeding 46% vol	l	\$250.p.p.dal
	2208.60.20	-- Of an alcoholic strength by volume exceeding 46% vol	l	\$250.p.p.dal
	2208.70	- Liqueurs and cordials:		
	2208.70.10	-- Of an alcoholic strength by volume not exceeding 57% vol	l	\$250/dal
	2208.70.20	-- Of an alcoholic strength by volume exceeding 57% vol	l	\$250/dal
	2208.90	- Other:		
	2208.90.10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	l	\$90/dal
	2208.90.20	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol	l	\$120/dal
	2208.90.30	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol	l	\$90/dal
	2208.90.40	-- Other samsu of an alcoholic strength by volume exceeding 40% vol	l	\$120.p.p.dal

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	2208.90.50	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	1	\$90/dal
	2208.90.60	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	1	\$120.p.p.dal
	2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	1	\$250/dal
	2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol	1	\$250/dal
	2208.90.90	-- Other	1	\$120.p.p.dal

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
24.01		Unmanufactured tobacco; tobacco refuse.		
	2401.10	- Tobacco, not stemmed/stripped:		
	2401.10.10	-- Virginia type, flue-cured	kg	\$30.00/kg
	2401.10.20	-- Virginia type, other than flue-cured	kg	\$30.00/kg
	2401.10.30	-- Other, flue-cured	kg	\$30.00/kg
	2401.10.90	-- Other, other than flue-cured	kg	\$30.00/kg
	2401.20	- Tobacco, partly or wholly stemmed/stripped:		
	2401.20.10	-- Virginia type, flue-cured	kg	\$30.00/kg
	2401.20.20	-- Virginia type, other than flue-cured	kg	\$30.00/kg
	2401.20.30	-- Oriental type	kg	\$30.00/kg
	2401.20.40	-- Burley type	kg	\$30.00/kg
	2401.20.50	-- Other, flue-cured	kg	\$30.00/kg
	2401.20.90	-- Other, other than flue-cured	kg	\$30.00/kg
	2401.30	- Tobacco refuse:		
	2401.30.10	-- Tobacco stems	kg	\$30.00/kg
	2401.30.90	-- Other	kg	\$30.00/kg
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	\$100.00/kg
	2402.20	- Cigarettes containing tobacco:		
	2402.20.10	-- Beedies	kg	\$60.00/kg
	2402.20.90	-- Other	kg	\$60.00/kg
	2402.90	- Other:		
	2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes	kg	\$100.00/kg
2402.90.20	-- Cigarettes of tobacco substitutes	kg	\$60.00/kg	
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		
	2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion: -- Packed for retail sale:		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	2403.10.11	--- Blended tobacco	kg	\$60.00/kg
	2403.10.19	--- Other	kg	\$60.00/kg
		-- Other manufactured tobacco for cigarette making:		
	2403.10.21	--- Blended tobacco	kg	\$35.00/kg
	2403.10.29	--- Other	kg	\$35.00/kg
	2403.10.90	-- Other	kg	\$35.00/kg
		- Other:		
	2403.91.00	-- "Homogenised" or "reconstituted" tobacco	kg	\$60.00/kg
	2403.99	-- Other:		
	2403.99.10	--- Tobacco extracts and essences	kg	\$60.00/kg
	2403.99.30	--- Manufactured tobacco substitutes	kg	\$60.00/kg
	2403.99.40	--- Snuff	kg	\$60.00/kg
	2403.99.50	--- Other smokeless tobacco, including chewing and sucking tobacco	kg	\$60.00/kg
	2403.99.60	--- Ang Hoon	kg	\$60.00/kg
	2403.99.90	--- Other	kg	\$60.00/kg

Chapter 87

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

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
87.01		Tractors (other than tractors of heading 87.09).		
	8701.20	- Road tractors for semi-trailers:		
	8701.20.10	-- CKD	u	15%
	8701.20.90	-- Other	u	15%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		-- CKD:		
	8702.10.11	--- Of a gross vehicle weight of less than 6 t	u	20%
	8702.10.12	--- Of a gross vehicle weight of at least 6 t but not exceeding 18 t	u	20%
	8702.10.13	--- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	u	20%
	8702.10.14	--- Of a gross vehicle weight exceeding 24 t	u	20%
		-- Other:		
	8702.10.21	--- Of a gross vehicle weight of less than 6 t	u	20%
	8702.10.22	--- Of a gross vehicle weight of at least 6 t but not exceeding 18 t	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
87.03	8702.10.23	- - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	u	20%
	8702.10.24	- - - Of a gross vehicle weight exceeding 24 t	u	20%
	8702.90	- Other: - - For the transport of 30 persons or more and designed specially for use in airports:		
	8702.90.11	- - - CKD	u	20%
	8702.90.19	- - - Other	u	20%
		- - Other:		
	8702.90.91	- - - CKD	u	20%
	8702.90.99	- - - Other	u	20%
		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
	8703.10.10	- - Golf cars, including golf buggies	u	20%
	8703.10.90	- - Other	u	20%
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:		
	8703.21.10	- - - Go-karts	u	20%
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):		
	8703.21.21	- - - - CKD	u	20%
	8703.21.29	- - - - Other	u	20%
	8703.21.30	- - - Other vehicles, CKD	u	20%
	8703.21.90	- - - Other	u	20%
	8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):		
	8703.22.11	- - - - CKD	u	20%
	8703.22.19	- - - - Other	u	20%
	8703.22.20	- - - Other vehicles, CKD	u	20%
	8703.22.90	- - - Other	u	20%
	8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
8703.23.20	- - - Hearses	u	20%	
8703.23.30	- - - Prison vans	u	20%	
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD:			
8703.23.41	- - - - Of a cylinder capacity not exceeding 1,800 cc	u	20%	
8703.23.42	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%	

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.23.43	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.23.44	---- Of a cylinder capacity exceeding 2,500 cc	u	20%
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
	8703.23.51	---- Of a cylinder capacity not exceeding 1,800 cc	u	20%
	8703.23.52	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.23.53	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.23.54	---- Of a cylinder capacity exceeding 2,500 cc	u	20%
		--- Other vehicles, CKD:		
	8703.23.61	---- Of a cylinder capacity not exceeding 1,800 cc	u	20%
	8703.23.62	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.23.63	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.23.64	---- Of a cylinder capacity exceeding 2,500 cc	u	20%
		--- Other:		
	8703.23.91	---- Of a cylinder capacity not exceeding 1,800 cc	u	20%
	8703.23.92	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.23.93	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.23.94	---- Of a cylinder capacity exceeding 2,500 cc	u	20%
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc:		
	8703.24.20	--- Hearses	u	20%
	8703.24.30	--- Prison vans	u	20%
	8703.24.40	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD	u	20%
	8703.24.50	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	u	20%
	8703.24.60	--- Other vehicles, CKD	u	20%
	8703.24.90	--- Other	u	20%
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:		
	8703.31.10	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD	u	20%
	8703.31.20	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	u	20%
	8703.31.30	--- Other vehicles, CKD	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.31.90	--- Other	u	20%
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
	8703.32.20	--- Hearses	u	20%
	8703.32.30	--- Prison vans	u	20%
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD:		
	8703.32.41	---- Of a cylinder capacity not exceeding 2,000 cc	u	20%
	8703.32.49	---- Other	u	20%
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
	8703.32.51	---- Of a cylinder capacity not exceeding 2,000 cc	u	20%
	8703.32.59	---- Other	u	20%
		--- Other vehicles, CKD:		
	8703.32.61	---- Of a cylinder capacity not exceeding 2,000 cc	u	20%
	8703.32.69	---- Other	u	20%
		--- Other:		
	8703.32.91	---- Of a cylinder capacity not exceeding 2,000 cc	u	20%
	8703.32.99	---- Other	u	20%
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc:		
	8703.33.20	--- Hearses	u	20%
	8703.33.30	--- Prison vans	u	20%
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD:		
	8703.33.41	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	20%
	8703.33.42	---- Of a cylinder capacity exceeding 3,000 cc	u	20%
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
	8703.33.51	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	20%
	8703.33.52	---- Of a cylinder capacity exceeding 3,000 cc	u	20%
	8703.33.60	--- Other vehicles, CKD	u	20%
	8703.33.90	--- Other	u	20%
	8703.90	- Other:		
	8703.90.20	-- Hearses	u	20%
	8703.90.30	-- Prison vans	u	20%
		-- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD:		
	8703.90.41	--- Of a cylinder capacity not exceeding 1,800 cc	u	20%
	8703.90.42	--- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.90.43	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.90.44	- - - Of a cylinder capacity exceeding 2,500 cc	u	20%
		- - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
	8703.90.51	- - - Of a cylinder capacity not exceeding 1,800 cc	u	20%
	8703.90.52	- - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.90.53	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.90.54	- - - Of a cylinder capacity exceeding 2,500 cc	u	20%
	8703.90.60	- - Other vehicles, CKD	u	20%
	8703.90.90	- - Other	u	20%
87.04		Motor vehicles for the transport of goods.		
	8704.10	- Dumpers designed for off-highway use:		
		- - G.v.w. not exceeding 24 t:		
	8704.10.11	- - - CKD	u	20%
	8704.10.12	- - - Other	u	20%
		- - G.v.w. exceeding 24 t:		
	8704.10.21	- - - CKD	u	20%
	8704.10.22	- - - Other	u	20%
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8704.21	- - G.v.w. not exceeding 5 t:		
		- - - CKD:		
	8704.21.11	- - - - Refrigerated vans	u	20%
	8704.21.19	- - - - Other	u	20%
		- - - Other:		
	8704.21.21	- - - - Refrigerated vans	u	20%
	8704.21.22	- - - - Refuse collection vehicles having a refuse compressing device	u	20%
	8704.21.23	- - - - Tanker vehicles	u	20%
	8704.21.29	- - - - Other	u	20%
	8704.22	- - G.v.w. exceeding 5 t but not exceeding 20 t:		
		- - - G.v.w. not exceeding 6 t:		
		- - - - CKD:		
	8704.22.11	- - - - - Refrigerated vans	u	20%
	8704.22.19	- - - - - Other	u	20%
		- - - - Other:		
	8704.22.21	- - - - - Refrigerated vans	u	20%
	8704.22.22	- - - - - Refuse collection vehicles having a refuse compressing device	u	20%
	8704.22.23	- - - - - Tanker vehicles	u	20%
	8704.22.29	- - - - - Other	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		--- G.v.w. exceeding 6 t but not exceeding 20 t:		
		---- CKD:		
	8704.22.31	----- Refrigerated vans	u	20%
	8704.22.39	----- Other	u	20%
		---- Other:		
	8704.22.41	----- Refrigerated vans	u	20%
	8704.22.42	----- Refuse collection vehicles having a refuse compressing device	u	20%
	8704.22.43	----- Tanker vehicles	u	20%
	8704.22.49	----- Other	u	20%
	8704.23	-- G.v.w. exceeding 20 t:		
		--- G.v.w. not exceeding 24 t:		
		---- CKD:		
	8704.23.11	----- Refrigerated vans	u	20%
	8704.23.19	----- Other	u	20%
		---- Other:		
	8704.23.21	----- Refrigerated vans	u	20%
	8704.23.22	----- Refuse collection vehicles having a refuse compressing device	u	20%
	8704.23.23	----- Tanker vehicles	u	20%
	8704.23.29	----- Other	u	20%
		--- G.v.w. exceeding 24 t:		
		---- CKD:		
	8704.23.31	----- Refrigerated vans	u	20%
	8704.23.39	----- Other	u	20%
		---- Other:		
	8704.23.41	----- Refrigerated vans	u	20%
	8704.23.42	----- Refuse collection vehicles having a refuse compressing device	u	20%
	8704.23.43	----- Tanker vehicles	u	20%
	8704.23.49	----- Other	u	20%
		- Other, with spark-ignition internal combustion piston engine:		
	8704.31	-- G.v.w. not exceeding 5 t:		
		--- CKD:		
	8704.31.11	---- Refrigerated vans	u	20%
	8704.31.19	---- Other	u	20%
		--- Other:		
	8704.31.21	---- Refrigerated vans	u	20%
	8704.31.22	---- Refuse collection vehicles having a refuse compressing device	u	20%
	8704.31.23	---- Tanker vehicles	u	20%
	8704.31.29	---- Other	u	20%
	8704.32	-- G.v.w. exceeding 5 t:		
		--- G.v.w. not exceeding 6 t:		
		---- CKD:		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8704.32.11	----- Refrigerated vans	u	20%
	8704.32.19	----- Other	u	20%
		----- Other:		
	8704.32.21	----- Refrigerated vans	u	20%
	8704.32.22	----- Refuse collection vehicles having a refuse compressing device	u	20%
	8704.32.23	----- Tanker vehicles	u	20%
	8704.32.29	----- Other	u	20%
		--- G.v.w. exceeding 6 t but not exceeding 20 t:		
		----- CKD:		
	8704.32.31	----- Refrigerated vans	u	20%
	8704.32.39	----- Other	u	20%
		----- Other:		
	8704.32.41	----- Refrigerated vans	u	20%
	8704.32.42	----- Refuse collection vehicles having a refuse compressing device	u	20%
	8704.32.43	----- Tanker vehicles	u	20%
	8704.32.49	----- Other	u	20%
		--- G.v.w. exceeding 20 t but not exceeding 24 t:		
		----- CKD:		
	8704.32.51	----- Refrigerated vans	u	20%
	8704.32.59	----- Other	u	20%
		----- Other:		
	8704.32.61	----- Refrigerated vans	u	20%
	8704.32.62	----- Refuse collection vehicles having a refuse compressing device	u	20%
	8704.32.63	----- Tanker vehicles	u	20%
	8704.32.69	----- Other	u	20%
		--- G.v.w. exceeding 24 t:		
		----- CKD:		
	8704.32.71	----- Refrigerated vans	u	20%
	8704.32.79	----- Other	u	20%
		----- Other:		
	8704.32.81	----- Refrigerated vans	u	20%
	8704.32.82	----- Refuse collection vehicles having a refuse compressing device	u	20%
	8704.32.83	----- Tanker vehicles	u	20%
	8704.32.89	----- Other	u	20%
	8704.90	- Other:		
	8704.90.10	-- CKD	u	20%
	8704.90.90	-- Other	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
87.05		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	20%
	8705.20.00	- Mobile drilling derricks	u	20%
	8705.40.00	- Concrete-mixer lorries	u	20%
	8705.90	- Other:		
	8705.90.90	-- Other	u	20%
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.		
		- For vehicles of heading 87.01:		
	8706.00.11	-- For agricultural tractors of subheading 8701.10 or 8701.90	u	20%
	8706.00.19	-- Other	u	20%
	8706.00.20	- For vehicles of heading 87.02	u	20%
	8706.00.30	- For vehicles of heading 87.03	u	20%
	8706.00.40	- For vehicles of heading 87.04	u	20%
	8706.00.50	- For vehicles of heading 87.05	u	20%
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.		
	8707.10.00	- For the vehicles of heading 87.03	u	20%
	8707.90	- Other:		
	8707.90.10	-- For vehicles of heading 87.01	u	20%
	8707.90.30	-- For vehicles of heading 87.05	u	20%
	8707.90.90	-- Other	u	20%
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
		-- CKD:		
	8711.10.11	--- Motorcycles, including mopeds and motor scooters	u	20%
	8711.10.19	--- Other	u	20%
		-- Other:		
	8711.10.91	--- Motorcycles, including mopeds and motor scooters	u	20%
	8711.10.99	--- Other	u	20%
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
	8711.20.10	-- Motocross motorcycles	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		-- Other, CKD:		
		--- Motorcycles (with or without side-cars), including motor scooters:		
	8711.20.21	---- Of a cylinder capacity not exceeding 125 cc	u	20%
	8711.20.22	---- Of a cylinder capacity exceeding 125 cc but not exceeding 150 cc	u	20%
	8711.20.23	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	20%
	8711.20.24	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	20%
	8711.20.30	--- Other	u	20%
		-- Other:		
		--- Motorcycles (with or without side-cars), including motor scooters:		
	8711.20.41	---- Of a cylinder capacity not exceeding 125 cc	u	20%
	8711.20.42	---- Of a cylinder capacity exceeding 125 cc but not exceeding 150 cc	u	20%
	8711.20.43	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	20%
	8711.20.44	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	20%
	8711.20.90	--- Other	u	20%
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
	8711.30.10	-- Motocross motorcycles	u	20%
	8711.30.20	-- Three-wheeled light vehicles of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	u	20%
	8711.30.30	-- Other, CKD	u	20%
	8711.30.90	-- Other	u	20%
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
	8711.40.10	-- Motocross motorcycles	u	20%
	8711.40.20	-- Other, CKD	u	20%
	8711.40.90	-- Other	u	20%
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
	8711.50.20	-- CKD	u	20%
	8711.50.90	-- Other	u	20%
	8711.90	- Other:		
	8711.90.40	-- Side-cars	u	20%
	8711.90.50	-- Other, CKD	u	20%
	8711.90.90	-- Other	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
87.16		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 - Other trailers and semi-trailers for the transport of goods:	u	20%
	8716.31.00	-- Tanker trailers and tanker semi-trailers	u	20%
	8716.39	-- Other:		
	8716.39.90	--- Other	u	20%
	8716.40.00	- Other trailers and semi-trailers	u	20%
	8716.80	- Other vehicles:		
8716.80.90	-- Other	u	20%".	

Amendment of Second Schedule.

3. Part A of the Second Schedule to the principal Order is deemed to have been amended, with effect from 1st. January, 2008, by adding the following new items —

"5	The State	All goods imported directly by ministry or department	(a) That the goods are for use by the State or any of its ministries or departments. (b) That a satisfactory certifying certificate must support the declaration.
6	Public Utilities	Goods for use by public	(a) That the goods are for use by a public utility substantially under Government control. (b) That a satisfactory certifying certificate must support the declaration.

7	Officers of the Armed Forces and Civil Service	<p>(a) Uniforms, accoutrements and equipment, including arms and badges</p> <p>(b) Robes, wigs and bands</p>	<p>(a) That the uniforms, accoutrements and equipment, including the necessary arms and badges thereto, are for their personal use as required by their respective services.</p> <p>(b) That the professional robes, wigs and bands for the judges, law officers, magistrates and all officers of the civil service of Brunei Darussalam who are barristers-at-law and consigned to such officers for their use.</p> <p>(c) That a satisfactory certifying certificate must support the declaration.</p>
8	Religious Bodies	Furniture and furnishings	<p>(a) That the furniture and furnishings, including articles used for the decoration of places of worship or for use in the conduct of religious services.</p> <p>(b) That a satisfactory certifying certificate in each instance by the head of the religious body approved by the Prime Minister must support the declaration.</p>
9	Youth Associations	Uniforms, appointments and equipment	<p>(a) That the goods are for the sole use of the Boy Scouts, Girl Guides or other similar associations.</p> <p>(b) That a satisfactory certifying certificate must support the declaration.</p>

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10	Blind Persons	Materials and articles	<p>(a) That the goods are specially designed for the educational, scientific or cultural advancement of the blind.</p> <p>(b) That a satisfactory certifying certificate must support the declaration.</p>
11	The Brunei Shell Petroleum Sdn Bhd	All goods listed in the agreement	<p>(a) Subject to any conditions contained in the agreement between the Government of His Majesty the Sultan and Yang Di-Pertuan and the Brunei Shell Petroleum Sdn Bhd.</p> <p>(b) That a satisfactory certifying certificate must support the declaration.</p>
12	H.M Forces	All goods	<p>(a) All military stores, equipment and supplies, including petroleum products for the official use of units of Garrison stationed in the State.</p> <p>(b) That a satisfactory certifying certificate must support the declaration.</p>
13	Navy Army and Air Force Institute (NAAFI)/ KOWIRA	Goods solely for sale	<p>(a) Goods solely for sale to and consumption by members of British Forces, civilian components, members of the local military forces, subject to such limitations and conditions as the Controller may impose.</p> <p>(b) That a satisfactory certifying certificate must support the declaration."</p>

26th. NOVEMBER, 2008

Made this 20th. day of Zulkaedah, 1429 Hijriah corresponding to the 18th. day of November, 2008.

HAJI BAHRIN BIN ABDULLAH
Permanent Secretary,
Ministry of Finance,
Brunei Darussalam.