

No. S 91

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

**EXCISE DUTIES (AMENDMENT) ORDER, 2010**

**ARRANGEMENT OF PARAGRAPHS**

**Paragraph**

1. Citation and commencement.
  2. Amendment 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, 2010**

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 and commencement.**

1. This Order may be cited as the Excise Duties (Amendment) Order, 2010 and shall commence on 1st. November, 2010.

**Amendment of First Schedule to S 26/07.**

2. The First Schedule to the Excise Duties Order, 2007, in this Order referred to as the principal Order, is amended by deleting Chapter 24 and by substituting the following new Chapter therefor —

**"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		<b>Unmanufactured tobacco; tobacco refuse.</b>		
		- Tobacco, not stemmed/stripped:		
	2401.10	- - Virginia type, flue-cured	kg	\$60.00/kg
	2401.10.10	- - Virginia type, flue-cured	kg	\$60.00/kg
	2401.10.20	- - Virginia type, not flue-cured	kg	\$60.00/kg
	2401.10.30	- - Other, flue-cured	kg	\$60.00/kg
	2401.10.90	- - Other, not flue-cured	kg	\$60.00/kg
	2401.20	- Tobacco, partly or wholly stemmed/ stripped:		
	2401.20.10	- - Virginia type, flue-cured	kg	\$60.00/kg
	2401.20.20	- - Virginia type, not flue-cured	kg	\$60.00/kg
	2401.20.30	- - Oriental type	kg	\$60.00/kg
	2401.20.40	- - Burley type	kg	\$60.00/kg
	2401.20.50	- - Other, flue-cured	kg	\$60.00/kg
	2401.20.90	- - Other, not flue-cured	kg	\$60.00/kg
	2401.30	- Tobacco refuse:		
	2401.30.10	- - Tobacco stems	kg	\$60.00/kg

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
24.02	2401.30.90	-- Other <b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	kg	\$60.00/kg
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	\$200.00/kg
	2402.20	- Cigarettes containing tobacco:		
	2402.20.10	-- Beedies	kg	\$120.00/kg
	2402.20.90	-- Other	kg	\$0.25 per stick
	2402.90	- Other:		
	2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes	kg	\$200.00/kg
24.03	2402.90.20	-- Cigarettes of tobacco substitutes <b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	kg	\$0.25 per stick
	2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion: -- Packed for retail sale:		
	2403.10.11	--- Blended tobacco	kg	\$120.00/kg
	2403.10.19	--- Other -- Manufactured tobacco for cigarette making:	kg	\$120.00/kg
	2403.10.21	--- Blended tobacco	kg	\$120.00/kg
	2403.10.29	--- Other	kg	\$120.00/kg
	2403.10.90	-- Other - Other:	kg	\$120.00/kg
	2403.91.00	-- "Homogenised" or "reconstituted" tobacco	kg	\$120.00/kg
	2403.99	-- Other:		
	2403.99.10	--- Tobacco extracts and essences	kg	\$120.00/kg
	2403.99.30	--- Manufactured tobacco substitutes	kg	\$120.00/kg
	2403.99.40	--- Snuff	kg	\$120.00/kg
	2403.99.50	--- Smokeless tobacco, including chewing and sucking tobacco	kg	\$120.00/kg
	2403.99.60	--- Ang Hoon	kg	\$120.00/kg
	2403.99.90	--- Other	kg	\$120.00/kg".

### Amendment of Second Schedule.

3. Item No. 9 of Part B of the Second Schedule to the principal Order is amended by deleting paragraph (6)/a/iv).

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

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Made this 8th. day of Zulkaedah, 1431 Hijriah corresponding to the 16th. day of October, 2010.

HAJI HISHAM BIN HAJI MOHD. HANIFAH  
Permanent Secretary,  
Ministry of Finance,  
Brunei Darussalam.

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Dicetak oleh PENGIRAN HAJI ZAINAL ABIDIN BIN PENGIRAN SERI WIJAYA  
PENGIRAN HAJI AHMAD, Pemangku Pengarah Percetakan,  
di Jabatan Percetakan Kerajaan, Bandar Seri Begawan BB3510, Negara Brunei Darussalam.

Harga B\$5.00