

No. S 52

**EXCISE ORDER, 2006  
{S 40/2006}**

**EXCISE DUTIES (AMENDMENT) ORDER, 2016**

**ARRANGEMENT OF PARAGRAPHS**

**Paragraph**

1. Citation and commencement
  2. Repeal of paragraph 6 of S 26/2007
  3. Amendment of First Schedule
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**EXCISE ORDER, 2006**  
**{S 40/2006}**

**EXCISE DUTIES (AMENDMENT) ORDER, 2016**

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, 2016 and shall be deemed to have commenced on 1st April 2012.

**Repeal of paragraph 6 of S 26/2007**

2. The Excise Duties Order, 2007, in this Order referred to as the principal Order, is amended by repealing paragraph 6.

**Amendment of First Schedule**

3. The First Schedule to the principal Order is amended —

(a) by inserting the following new Chapter immediately before Chapter 84 —

**“Chapter 27**

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

**Notes**

1. This Chapter does not cover:

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

(b) Medicaments of heading 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2. References in heading 27.10 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that

the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

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

#### Subheading Notes

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, or naphthalene, respectively.
4. For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).
5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
27.10	2710.20.00.00	<p>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</p> <p>-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils</p>	kg	22¢/dal”;

(b) by repealing Chapter 84 and by substituting the following new Chapter therefor —

#### “Chapter 84

#### Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

#### Notes

1. This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
- (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52);  
or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
  - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of:
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - (ii) Being freely programmed in accordance with the requirements of the user;
  - (iii) Performing arithmetical computations specified by the user; and,
  - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
- (i) It is of a kind solely or principally used in an automatic data processing system;
  - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
  - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C)(ii) and (C)(iii) above, are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:

- (i) Printers, copying machines, facsimile machines, whether or not combined;
  - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
  - (iii) Loudspeakers and microphones;
  - (iv) Television cameras, digital cameras and video camera recorders;
  - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.

- (B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus sole or principally of a kind used for:
- (i) the manufacture or repair of masks and reticles;
  - (ii) assembling semiconductor devices or electronic integrated circuits;
  - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

**Subheading Notes**

1. For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.02		<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>		
		- Steam or other vapour generating boilers:		
	8402.11	- - Watertube boilers with a steam production exceeding 45 t per hour:		
	8402.11.20.00	- - - Not electrically operated	kg	5%
	8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour:		
		- - - Not electrically operated:		
	8402.12.21.00	- - - - Boilers with a steam production exceeding 15 t per hour	kg	5%
	8402.12.29.00	- - - - Other	kg	5%
	8402.19	- - Other vapour generating boilers, including hybrid boilers:		
		- - - Not electrically operated:		
	8402.19.21.00	- - - - Boilers with a steam production exceeding 15 t per hour	kg	5%
	8402.19.29.00	- - - - Other	kg	5%
	8402.20	- Super-heated water boilers:		
	8402.20.20.00	- - Not electrically operated	kg	5%
8402.90	- Parts:			
8402.90.10.00	- - Boiler bodies or shells	kg	5%	
8402.90.90.00	- - Other	kg	5%	
84.03		<b>Central heating boilers other than those of heading 84.02.</b>		
	8403.10.00.00	- Boilers	u	5%
	8403.90	- Parts:		
	8403.90.10.00	- - Boiler bodies or shells	kg	5%
	8403.90.90.00	- - Other	kg	5%
84.04		<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</b>		
	8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:		
	8404.10.10.00	- - For use with boilers of heading 84.02	kg	5%
	8404.10.20.00	- - For use with boilers of heading 84.03	kg	5%
	8404.20.00.00	- Condensers for steam or other vapour power units	kg	5%
	8404.90	- Parts:		
		- - Of goods of subheading 8404.10.10:		
	8404.90.11.00	- - - Boiler bodies or shells	kg	5%
8404.90.19.00	- - - Other	kg	5%	

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	
84.13		-- Of goods of subheading 8404.10.20:			
	8404.90.21.00	--- Boiler bodies or shells	kg	5%	
	8404.90.29.00	--- Other	kg	5%	
	8404.90.90.00	-- Other	kg	5%	
			<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>		
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:			
		-- Reciprocating or rotary type:			
	8413.30.19.00	--- Other	u	15%	
		-- Centrifugal type:			
	8413.30.29.00	--- Other	u	15%	
		-- Other:			
	8413.30.99.00	--- Other	u	15%	
	8413.40.00.00	- Concrete pumps	u	5%	
	8413.50	- Other reciprocating positive displacement pumps:			
	8413.50.30.00	-- Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h	u	5%	
	8413.50.40.00	-- Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	5%	
	8413.50.90.00	-- Other	u	5%	
	8413.60	- Other rotary positive displacement pumps:			
	8413.60.30.00	-- Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h	u	5%	
	8413.60.40.00	-- Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	5%	
	8413.60.90.00	-- Other	u	5%	
	8413.70	- Other centrifugal pumps:			
		-- Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover:			
	8413.70.11.00	--- With an inlet diameter not exceeding 200 mm	u	5%	
	8413.70.19.00	--- Other	u	5%	
		-- Submersible water pumps:			
	8413.70.31.00	--- With an inlet diameter not exceeding 200 mm	u	5%	
8413.70.39.00	--- Other	u	5%		
	-- Other water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h:				
8413.70.41.00	--- With inlet diameter not exceeding 200 mm	u	5%		
8413.70.49.00	--- Other	u	5%		
	-- Other water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8413.70.51.00	--- With an inlet diameter not exceeding 200 mm	u	5%
	8413.70.59.00	--- Other	u	5%
		-- Other:		
	8413.70.91.00	--- With an inlet diameter not exceeding 200 mm	u	5%
	8413.70.99.00	--- Other	u	5%
		- Other pumps; liquid elevators:		
	8413.81	-- Pumps:		
	8413.81.11.00	--- Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h	u	5%
	8413.81.12.00	--- Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	5%
	8413.81.19.00	--- Other	u	5%
	8413.82.00.00	-- Liquid elevators	u	5%
		- Parts:		
	8413.91	-- Of pumps:		
	8413.91.30.00	--- Of pumps of subheadings 8413.70.11 and 8413.70.19	kg	5%
	8413.91.40.00	--- Of other centrifugal pumps	kg	5%
	8413.91.90.00	--- Of other pumps	kg	5%
	8413.92.00.00	-- Of liquid elevators	kg	5%
<b>84.14</b>		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>		
	8414.40.00.00	- Air compressors mounted on a wheeled chassis for towing	u	5%
	8414.90	- Parts:		
		-- Of pumps or compressors:		
	8414.90.16.00	--- Of goods of subheading 8414.40	kg	5%
<b>84.19</b>		<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.</b>		
		- Instantaneous or storage water heaters, non-electric:		
	8419.11	-- Instantaneous gas water heaters:		
	8419.11.10.00	--- Household type	u	5%
	8419.11.90.00	--- Other	u	5%
	8419.19	-- Other:		
	8419.19.10.00	--- Household type	u	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.21	8419.19.90.00	- - - Other	u	5%
		- Dryers:		
	8419.31	- - For agricultural products:		
	8419.31.20.00	- - - Not electrically operated	u	5%
	8419.32	- - For wood, paper pulp, paper or paperboard:		
	8419.32.20.00	- - - Not electrically operated	u	5%
	8419.39	- - Other:		
		- - - Electrically operated:		
	8419.39.20.00	- - - Not electrically operated	u	5%
	8419.40	- Distilling or rectifying plant:		
	8419.40.20.00	- - Not electrically operated	u	5%
	8419.50	- Heat exchange units:		
	8419.50.90.00	- - Other	u	5%
	8419.60	- Machinery for liquefying air or other gases:		
	8419.81.20.00	- - - Not electrically operated	u	5%
	8419.89	- - Other:		
		- - - Electrically operated:		
	8419.89.20.00	- - - Not electrically operated	u	5%
	8419.90	- Parts:		
		- - Of electrically operated articles:		
		- - Of non-electrically operated articles:		
	8419.90.21.00	- - - Household type	kg	5%
	8419.90.29.00	- - - Other	kg	5%
		<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.</b>		
		- Centrifuges, including centrifugal dryers:		
		- Filtering or purifying machinery and apparatus for liquids:		
	8421.21	- - For filtering or purifying water:		
	- - - Of a capacity not exceeding 500 l/h:			
8421.21.11.00	- - - - Filtering machinery and apparatus for domestic use	u	5%	
	- - - Of a capacity exceeding 500 l/h:			
8421.21.23.00	- - - - Not electrically operated	u	5%	
	- - - Other:			
8421.23.91.00	- - - - Oil filters	u	5%	
8421.23.99.00	- - - - Other	u	5%	
	- Filtering or purifying machinery and apparatus for gases:			
8421.31	- - Intake air filters for internal combustion engines:			
8421.31.90.00	- - - Other	u	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.23	8421.39	-- Other:		
		- Parts:		
	8421.99	-- Other:		
	8421.99.20.00	--- Filtering cartridges for filters of subheading 8421.23	kg	5%
	8421.99.30.00	--- Of goods of subheading 8421.31	kg	5%
		--- Other:		
	8421.99.91.00	---- Of goods of subheading 8421.29.20	kg	5%
	8421.99.94.00	---- Of goods of subheading 8421.21.11	kg	5%
	8421.99.95.00	---- Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99	kg	5%
	8421.99.99.00	---- Other	kg	5%
		<b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.</b>		
	8423.10	- Personal weighing machines, including baby scales; household scales:		
	8423.10.20.00	-- Not electrically operated	u	5%
	8423.20	- Scales for continuous weighing of goods on conveyors:		
	8423.20.20.00	-- Not electrically operated	u	5%
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:		
	8423.30.20.00	-- Not electrically operated	u	5%
		- Other weighing machinery:		
	8423.81	-- Having a maximum weighing capacity not exceeding 30 kg:		
	8423.81.20.00	--- Not electrically operated	u	5%
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:		
		--- Not electrically operated:		
	8423.82.21.00	---- Having a maximum weighing capacity not exceeding 1,000 kg	u	5%
	8423.82.29.00	---- Other	u	5%
	8423.89	-- Other:		
	8423.89.20.00	--- Not electrically operated	u	5%
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery:		
8423.90.10.00	-- Weighing machine weights	kg	5%	
	-- Other parts of weighing machinery:			
8423.90.29.00	--- Of non-electrically operated machines	kg	5%	

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.24		<b>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.</b>		
	8424.20	- Spray guns and similar appliances:		
		- - Not electrically operated:		
	8424.20.21.00	- - - Agricultural or horticultural	u	5%
	8424.20.29.00	- - - Other	u	5%
		- Other appliances:		
	8424.81	- - Agricultural or horticultural:		
	8424.81.30.00	- - - Hand-operated insecticide sprayers	u	5%
	8424.81.40.00	- - - Other, not electrically operated	u	5%
	8424.90	- Parts:		
		- - Of spray guns and similar appliances:		
		- - - Not electrically operated:		
	8424.90.24.00	- - - - Of goods of subheading 8424.20.21	kg	5%
	8424.90.29.00	- - - - Other	kg	5%
	- - Of other appliances:			
8424.90.94.00	- - - Of goods of subheading 8424.81.30 or 8424.81.40	kg	5%	
84.25		<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>		
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
	8425.19.00.00	- - Other	u	5%
		- Winches; capstans:		
	8425.39.00.00	- - Other	u	5%
		- Jacks; hoists of a kind used for raising vehicles:		
	8425.42.90.00	- - - Other	u	5%
8425.49	- - Other:			
8425.49.20.00	- - - Not electrically operated	u	5%	
84.29		<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>		
		- Bulldozers and angledozers:		
	8429.11.00.00	- - Track laying	u	5%
	8429.19.00.00	- - Other	u	5%
	8429.20.00.00	- Graders and levellers	u	5%
	8429.30.00.00	- Scrapers	u	5%
	8429.40	- Tamping machines and road rollers:		
8429.40.30.00	- - Tamping machines	u	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8429.40.40.00	-- Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	u	5%
	8429.40.50.00	-- Other vibratory road rollers	u	5%
	8429.40.90.00	-- Other	u	5%
		- Mechanical shovels, excavators and shovel loaders:		
	8429.51.00.00	-- Front-end shovel loaders	u	5%
	8429.52.00.00	-- Machinery with a 360° revolving superstructure	u	5%
	8429.59.00.00	-- Other	u	5%
<b>84.30</b>		<b>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.</b>		
	8430.49	-- Other:		
	8430.49.10.00	--- Wellhead platforms and integrated production modules suitable for use in drilling operations	u	5%
<b>84.31</b>		<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>		
	8431.10	- Of machinery of heading 84.25:		
		-- Of non-electrically operated machines:		
	8431.10.22.00	--- Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	kg	5%
	8431.10.29.00	--- Other	kg	5%
<b>84.33</b>		<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.</b>		
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
	8433.60.20.00	-- Not electrically operated	u	5%
	8433.90	- Parts:		
<b>84.34</b>		<b>Milking machines and dairy machinery.</b>		
	8434.10	- Milking machines:		
	8434.10.20.00	-- Not electrically operated	u	5%
	8434.20	- Dairy machinery:		
	8434.20.20.00	-- Not electrically operated	u	5%
	8434.90	- Parts:		
	8434.90.20.00	-- Of non-electrically operated machines	kg	5%
<b>84.35</b>		<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>		
	8435.10	- Machinery:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.36	8435.10.20.00	- - Not electrically operated	u	5%
	8435.90	- Parts:		
	8435.90.20.00	- - Of non-electrically operated machines	kg	5%
		<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>		
	8436.10	- Machinery for preparing animal feeding stuffs:		
	8436.10.20.00	- - Not electrically operated	u	5%
		- Poultry-keeping machinery; poultry incubators and brooders:		
	8436.21	- - Poultry incubators and brooders:		
	8436.21.20.00	- - - Not electrically operated	u	5%
	8436.29	- - Other:		
	8436.29.20.00	- - - Not electrically operated	u	5%
	8436.80	- Other machinery:		
		- - Not electrically operated:		
	8436.80.21.00	- - - Agricultural or horticultural type	u	5%
	8436.80.29.00	- - - Other	u	5%
		- Parts:		
	8436.91	- - Of poultry-keeping machinery or poultry incubators and brooders:		
8436.91.20.00	- - - Of non-electrically operated machines and equipment	kg	5%	
8436.99	- - Other:			
	- - - Of non-electrically operated machines and equipment:			
8436.99.21.00	- - - - Agricultural or horticultural type	kg	5%	
8436.99.29.00	- - - - Other	kg	5%	
84.37		<b>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.</b>		
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:		
	8437.10.20.00	- - For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	u	5%
	8437.10.40.00	- - Other, not electrically operated	u	5%
	8437.80	- Other machinery:		
	8437.80.40.00	- - Industrial type coffee and corn mills, not electrically operated	u	5%
		- - Other, not electrically operated:		
	8437.80.69.00	- - - Other	u	5%
	8437.90	- Parts:		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.38		-- Of non-electrically operated machines:		
	8437.90.21.00	--- Of machines of subheading 8437.10	kg	5%
	8437.90.29.00	--- Other	kg	5%
		<b>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</b>		
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:		
	8438.10.20.00	-- Not electrically operated	u	5%
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate:		
	8438.20.20.00	-- Not electrically operated	u	5%
	8438.30	- Machinery for sugar manufacture:		
	8438.30.20.00	-- Not electrically operated	u	5%
	8438.50	- Machinery for the preparation of meat or poultry:		
	8438.50.20.00	-- Not electrically operated	u	5%
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables:		
	8438.60.20.00	-- Not electrically operated	u	5%
	8438.80	- Other machinery:		
	8438.80.12.00	--- Not electrically operated	u	5%
	8438.80.92.00	--- Other:		
8438.80.92.00	--- Not electrically operated	u	5%	
8438.90	- Parts:			
	-- Of non-electrically operated machines:			
8438.90.21.00	--- Of goods of subheading 8438.30.20	kg	5%	
8438.90.22.00	--- Of coffee pulpers	kg	5%	
8438.90.29.00	--- Other	kg	5%	
84.40		<b>Book-binding machinery, including book-sewing machines.</b>		
8440.10	- Machinery:			
8440.10.20.00	-- Not electrically operated	u	5%	
8440.90	- Parts:			
8440.90.20.00	-- Of non-electrically operated machines	kg	5%	
84.41		<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>		
8441.10	- Cutting machines:			
8441.10.20.00	-- Not electrically operated	u	5%	
8441.20	- Machines for making bags, sacks or envelopes:			

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8441.20.20.00	- - Not electrically operated	u	5%
	8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:		
	8441.30.20.00	- - Not electrically operated	u	5%
	8441.40	- Machines for moulding articles in paper pulp, paper or paperboard:		
	8441.40.20.00	- - Not electrically operated	u	5%
	8441.80	- Other machinery:		
	8441.80.20.00	- - Not electrically operated	u	5%
	8441.90	- Parts:		
	8441.90.20.00	- - Of non-electrically operated machines	kg	5%
<b>84.42</b>		<b>Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b>		
	8442.30	- Machinery, apparatus and equipment:		
	8442.30.20.00	- - Not electrically operated	u	5%
	8442.40	- Parts of the foregoing machinery, apparatus or equipment:		
	8442.40.20.00	- - Of non-electrically operated machines, apparatus or equipment	kg	5%
	8442.50.00.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	5%
<b>84.44</b>	8444.00	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>		
	8444.00.20.00	- Not electrically operated	u	5%
<b>84.45</b>		<b>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.</b>		
		- Machines for preparing textile fibres:		
	8445.11	- - Carding machines:		
	8445.11.20.00	- - - Not electrically operated	u	5%
	8445.12	- - Combing machines:		
	8445.12.20.00	- - - Not electrically operated	u	5%
	8445.13	- - Drawing or roving machines:		
	8445.13.20.00	- - - Not electrically operated	u	5%
	8445.19	- - Other:		
	8445.19.20.00	- - - Not electrically operated	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8445.20	- Textile spinning machines:		
	8445.20.20.00	- - Not electrically operated	u	5%
	8445.30	- Textile doubling or twisting machines:		
	8445.30.20.00	- - Not electrically operated	u	5%
	8445.40	- Textile winding (including weft-winding) or reeling machines:		
	8445.40.20.00	- - Not electrically operated	u	5%
	8445.90	- Other:		
	8445.90.20.00	- - Not electrically operated	u	5%
<b>84.46</b>		<b>Weaving machines (looms).</b>		
	8446.10	- For weaving fabrics of a width not exceeding 30 cm:		
	8446.10.20.00	- - Not electrically operated	u	5%
	8446.29.00.00	- For weaving fabrics of a width exceeding 30 cm, shuttle type: - - Other	u	5%
<b>84.47</b>		<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>		
	8447.11	- Circular knitting machines: - - With cylinder diameter not exceeding 165 mm:		
	8447.11.20.00	- - - Not electrically operated	u	5%
	8447.12	- - With cylinder diameter exceeding 165 mm:		
	8447.12.20.00	- - - Not electrically operated	u	5%
	8447.20	- Flat knitting machines; stitch-bonding machines:		
	8447.20.20.00	- - Not electrically operated	u	5%
	8447.90	- Other:		
	8447.90.20.00	- - Not electrically operated	u	5%
<b>84.48</b>		<b>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</b>		
	8448.11	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47: - - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:		
	8448.11.20.00	- - - Not electrically operated	kg	5%
	8448.19	- - Other:		
	8448.19.20.00	- - - Not electrically operated	kg	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8448.20.00.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	5%
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
	8448.31.00.00	- - Card clothing	kg	5%
	8448.32.00.00	- - Of machines for preparing textile fibres, other than card clothing	kg	5%
	8448.33.00.00	- - Spindles, spindle flyers, spinning rings and ring travellers	kg	5%
	8448.39.00.00	- - Other	kg	5%
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
	8448.42.00.00	- - Reeds for looms, healds and heald-frames	kg	5%
	8448.49	- - Other:		
	8448.49.92.00	- - - Parts of non-electrically operated machines	kg	5%
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
	8448.51.00.00	- - Sinkers, needles and other articles used in forming stitches	kg	5%
	8448.59.00.00	- - Other	kg	5%
<b>84.49</b>	8449.00	<b>Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.</b>		
	8449.00.20.00	- Not electrically operated	kg	5%
<b>84.53</b>		<b>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.</b>		
	8453.10	- Machinery for preparing, tanning or working hides, skins or leather:		
	8453.10.20.00	- - Not electrically operated	u	5%
	8453.20	- Machinery for making or repairing footwear:		
	8453.20.20.00	- - Not electrically operated	u	5%
	8453.80	- Other machinery:		
	8453.80.20.00	- - Not electrically operated	u	5%
	8453.90.00.00	- Parts	kg	5%
<b>84.59</b>		<b>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.</b>		
	8459.10	- Way-type unit head machines:		
	8459.10.20.00	- - Not electrically operated	u	5%
		- Other drilling machines:		
	8459.29	- - Other:		
	8459.29.20.00	- - - Not electrically operated	u	5%
		- Other boring-milling machines:		

Heading	HIS Code	Description	Unit of Quantity	Rate of Excise Duty
84.60	8459.39.20.00	- - - Not electrically operated	u	5%
	8459.40	- Other boring machines:		
	8459.40.20.00	- - Not electrically operated	u	5%
		- Milling machines, knee-type:		
	8459.59.20.00	- - - Not electrically operated	u	5%
		- Other milling machines:		
	8459.69	- - Other:		
	8459.69.20.00	- - - Not electrically operated	u	5%
	8459.70	- Other threading or tapping machines:		
	8459.70.20.00	- - Not electrically operated	u	5%
		<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.</b>		
		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
	8460.19	- - Other:		
	8460.19.20.00	- - - Not electrically operated	u	5%
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.29	- - Other:			
8460.29.20.00	- - - Not electrically operated	u	5%	
	- Sharpening (tool or cutter grinding) machines:			
8460.39	- - Other:			
8460.39.20.00	- - - Not electrically operated	u	5%	
8460.40	- Honing or lapping machines:			
8460.40.20.00	- - Not electrically operated	u	5%	
8460.90	- Other:			
8460.90.20.00	- - Not electrically operated	u	5%	
84.61		<b>Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.</b>		
	8461.20	- Shaping or slotting machines:		
	8461.20.20.00	- - Not electrically operated	u	5%
	8461.30	- Broaching machines:		
	8461.30.20.00	- - Not electrically operated	u	5%
	8461.40	- Gear cutting, gear grinding or gear finishing machines:		
	8461.40.20.00	- - Not electrically operated	u	5%
	8461.50	- Sawing or cutting-off machines:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.62	8461.50.20.00	-- Not electrically operated	u	5%
	8461.90	- Other:		
		-- Electrically operated:		
		-- Not electrically operated:		
	8461.90.91.00	--- Planing machines	u	5%
	8461.90.99.00	--- Other	u	5%
		<b>Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.</b>		
	8462.10	- Forging or die-stamping machines (including presses) and hammers:		
	8462.10.20.00	-- Not electrically operated	u	5%
		- Bending, folding, straightening or flattening machines (including presses):		
	8462.29	-- Other:		
	8462.29.20.00	--- Not electrically operated	u	5%
		- Shearing machines (including presses), other than combined punching and shearing machines:		
	8462.39	-- Other:		
	8462.39.20.00	--- Not electrically operated	u	5%
		- Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.49	-- Other:			
8462.49.20.00	--- Not electrically operated	u	5%	
	- Other:			
8462.91.00.00	-- Hydraulic presses	u	5%	
8462.99	-- Other:			
8462.99.20.00	--- Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	u	5%	
8462.99.60.00	--- Other, not electrically operated	u	5%	
84.63		<b>Other machine-tools for working metal or cermets, without removing material.</b>		
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:		
	8463.10.20.00	-- Not electrically operated	u	5%
	8463.20	- Thread rolling machines:		
	8463.20.20.00	-- Not electrically operated	u	5%
	8463.30	- Machines for working wire:		
	8463.30.20.00	-- Not electrically operated	u	5%
	8463.90	- Other:		
8463.90.20.00	-- Not electrically operated	u	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.64		<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.</b>		
	8464.10	- Sawing machines:		
	8464.10.20.00	-- Not electrically operated	u	5%
	8464.20	- Grinding or polishing machines:		
	8464.20.20.00	-- Not electrically operated	u	5%
	8464.90	- Other:		
	8464.90.20.00	-- Not electrically operated	u	5%
84.65		<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>		
		- Other:		
	8465.91	-- Sawing machines:		
	8465.91.90.00	--- Other	u	5%
	8465.92	-- Planing, milling or moulding (by cutting) machines:		
	8465.92.90.00	--- Other	u	5%
	8465.93	-- Grinding, sanding or polishing machines:		
	8465.93.20.00	--- Not electrically operated	u	5%
	8465.94	-- Bending or assembling machines:		
	8465.94.20.00	--- Not electrically operated	u	5%
	8465.95	-- Drilling or morticing machines:		
	8465.95.90.00	--- Other	u	5%
	8465.96	-- Splitting, slicing or paring machines:		
	8465.96.20.00	--- Not electrically operated	u	5%
	8465.99	-- Other:		
	8465.99.40.00	--- Lathes, not electrically operated	u	5%
	8465.99.90.00	--- Other	u	5%
84.66		<b>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.</b>		
	8466.10	- Tool holders and self-opening dieheads:		
	8466.10.10.00	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	5%
	8466.10.90.00	-- Other	kg	5%
	8466.20	- Work holders:		
	8466.20.10.00	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	5%
	8466.20.90.00	-- Other	kg	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8466.30	- Dividing heads and other special attachments for machine-tools:		
	8466.30.10.00	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	5%
	8466.30.90.00	- - Other	kg	5%
	8466.91.00.00	- Other: - - For machines of heading 84.64	kg	5%
	8466.92	- - For machines of heading 84.65:		
	8466.92.10.00	- - - For the machine tools of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	5%
	8466.92.90.00	- - - Other	kg	5%
	8466.93	- - For machines of headings 84.56 to 84.61:		
	8466.93.20.00	- - - For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10	kg	5%
	8466.93.90.00	- - - Other	kg	5%
	8466.94.00.00	- - For machines of heading 84.62 or 84.63	kg	5%
<b>84.72</b>		<b>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).</b>		
	8472.10	- Duplicating machines:		
	8472.10.20.00	- - Not electrically operated	u	5%
	8472.30	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps:		
	8472.30.20.00	- - Not electrically operated	u	5%
	8472.90	- Other:		
	8472.90.90.00	- - Other, not electrically operated	u	5%
<b>84.73</b>		<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.</b>		
	8473.40	- Parts and accessories of the machines of heading 84.72:		
	8473.40.20.00	- - For non-electrically operated machines	kg	5%
<b>84.74</b>		<b>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.</b>		
	8474.10	- Sorting, screening, separating or washing machines:		

Heading	IIS Code	Description	Unit of Quantity	Rate of Excise Duty
	8474.10.20.00	-- Not electrically operated	u	5%
	8474.20	- Crushing or grinding machines:		
		-- Not electrically operated:		
	8474.20.21.00	--- For stone	u	5%
	8474.20.29.00	--- Other	u	5%
		- Mixing or kneading machines:		
	8474.31	-- Concrete or mortar mixers:		
	8474.31.20.00	--- Not electrically operated	u	5%
	8474.32	-- Machines for mixing mineral substances with bitumen:		
		--- Not electrically operated:		
	8474.32.21.00	---- Of an output capacity not exceeding 80 t/h	u	5%
	8474.32.29.00	---- Other	u	5%
	8474.39	-- Other:		
	8474.39.20.00	--- Not electrically operated	u	5%
	8474.80	- Other machinery:		
	8474.80.20.00	-- Not electrically operated	u	5%
	8474.90	- Parts:		
	8474.90.20.00	-- Of non-electrically operated machines	kg	5%
84.75		<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulb, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>		
	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes:		
	8475.10.20.00	-- Not electrically operated	u	5%
		- Machines for manufacturing or hot working glass or glassware:		
	8475.29.00.00	-- Other	u	5%
	8475.90	- Parts:		
	8475.90.20.00	-- Of non-electrically operated machines	kg	5%
84.77		<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>		
	8477.80	- Other machinery:		
	8477.80.20.00	-- For working rubber or for the manufacture of products from rubber, not electrically operated	u	5%
	8477.80.40.00	-- For working plastics or for the manufacture of products from plastics, not electrically operated	u	5%
	8477.90	- Parts:		
	8477.90.20.00	-- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	kg	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.78	8477.90.40.00	-- Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	kg	5%
		<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>		
	8478.10	- Machinery:		
	8478.10.20.00	-- Not electrically operated	u	5%
	8478.90	- Parts:		
84.79	8478.90.20.00	-- Of non-electrically operated machines	kg	5%
		<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>		
	8479.10	- Machinery for public works, building or the like:		
	8479.10.20.00	-- Not electrically operated	u	5%
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:		
	8479.20.20.00	-- Not electrically operated	u	5%
	8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork:		
	8479.30.20.00	-- Not electrically operated	u	5%
	8479.40	- Rope or cable-making machines:		
	8479.40.20.00	-- Not electrically operated	u	5%
	8479.81	- Other machines and mechanical appliances:		
		-- For treating metal, including electric wire coil-winders:		
	8479.81.20.00	--- Not electrically operated	u	5%
	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:		
	8479.82.20.00	--- Not electrically operated	u	5%
	8479.89	-- Other:		
	8479.89.40.00	--- Other, not electrically operated	u	5%
	8479.90	- Parts:		
84.83	8479.90.40.00	-- Of non-electrically operated machines	kg	5%
		<b>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).</b>		
	8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks:		
		--- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.86	8483.10.25.00	--- For vehicles of a cylinder capacity not exceeding 2,000 cc	u	15%
	8483.10.26.00	--- For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	15%
	8483.10.27.00	--- For vehicles of a cylinder capacity exceeding 3,000 cc	u	15%
		<b>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.</b>		
		-- Lithography equipment:		
	8486.20.41.00	--- Direct write-on-wafer apparatus	u	5%
	8486.20.42.00	--- Step and repeat aligners	u	5%
		-- Equipment for developing exposed wafers:		
	8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter:		
	8486.40.30.00	-- Moulds for manufacture of semiconductor devices	u	5%
	8486.40.40.00	-- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	5%
	8486.40.50.00	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	5%
	8486.40.70.00	-- Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	u	5%
	8486.90	- Parts and accessories:		
		-- Of machines and apparatus for the manufacture of boules or wafers:		
	8486.90.13.00	--- Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	kg	5%
		--- Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips:		
	8486.90.14.00	--- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	5%
	8486.90.15.00	---- Other	kg	5%
8486.90.16.00	--- Of grinding, polishing and lapping machines for processing of semiconductor wafers	kg	5%	
	-- Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:			

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8486.90.24.00	- - - Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials: - - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	5%
	8486.90.26.00	- - - Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads: - - - - Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools	kg	5%
	8486.90.27.00	- - - - Other	kg	5%
	8486.90.31.00	- - Of machines and apparatus for the manufacture of flat panel displays: - - - Of apparatus for dry etching patterns on flat panel display substrates	kg	5%
	8486.90.32.00	- - - Of apparatus for wet etching, developing, stripping or cleaning flat panel displays: - - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	5%
	8486.90.41.00	- - Of machines or apparatus specified in Note 9 (C) to this Chapter: - - - Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	kg	5%
	8486.90.44.00	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	5%
	8486.90.46.00	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	kg	5%”;

(c) by repealing Chapter 87 and by substituting the following new Chapter therefor —

**“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	Additional Excise Duty	Deduction Excise Duty
<b>87.01</b>		<b>Tractors (other than tractors of heading 87.09).</b>				
	8701.20	- Road tractors for semi-trailers:				
	8701.20.10.00	-- Completely Knocked Down	u	15%		
	8701.20.90.00	-- Other	u	15%		
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):				
		-- Completely Knocked Down:				
	8702.10.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)				
	8702.10.10.10	---- For use of public transport	u	15%		
		---- Hybrid:				
	8702.10.10.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	5%
	8702.10.10.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
	8702.10.10.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	5%
	8702.10.10.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	5%
	8702.10.10.25	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		---- Other:				
	8702.10.10.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	
	8702.10.10.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8702.10.10.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	
	8702.10.10.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	
	8702.10.10.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
		--- Motor coaches, buses or minibuses:				
	8702.10.41.00	---- g.v.w. of at least 6 t but not exceeding 18 t	u	15%		
	8702.10.49.00	---- Other	u	15%		
	8702.10.50	--- Other				
	8702.10.50.10	---- For use of public transport	u	15%		
		---- Hybrid:				
	8702.10.50.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	5%
	8702.10.50.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
	8702.10.50.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	5%
	8702.10.50.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	5%
	8702.10.50.25	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		---- Other:				
	8702.10.50.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	
	8702.10.50.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.10.50.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	
	8702.10.50.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	
	8702.10.50.95	----- Of a cylinder capacity exceeding 3,500 cc -- Other:	u	35%	5%	
	8702.10.60	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)				
	8702.10.60.10	---- For use of public transport ---- Hybrid:	u	15%		
	8702.10.60.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	5%
	8702.10.60.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
	8702.10.60.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	5%
	8702.10.60.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	5%
	8702.10.60.25	----- Of a cylinder capacity exceeding 3,500 cc ---- Other:	u	35%	5%	5%
	8702.10.60.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	
	8702.10.60.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8702.10.60.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	
	8702.10.60.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	
	8702.10.60.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		--- For the transport of 30 persons or more and specially designed for use in airports:				
	8702.10.71.00	---- g.v.w. of at least 6 t but not exceeding 18 t	u	15%		
	8702.10.79.00	---- Other	u	15%		
		--- Other motor coaches, buses or minibuses:				
	8702.10.81.00	---- g.v.w. of at least 6 t but not exceeding 18 t	u	15%		
	8702.10.89.00	---- Other	u	15%		
	8702.10.90	--- Other				
	8702.10.90.10	---- For use of public transport	u	15%		
		---- Hybrid:				
	8702.10.90.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	5%
	8702.10.90.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
	8702.10.90.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	5%
	8702.10.90.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	5%
	8702.10.90.25	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		---- Other:				
	8702.10.90.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	
	8702.10.90.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8702.10.90.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	
	8702.10.90.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	
	8702.10.90.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8702.90	- Other:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		-- Completely Knocked Down:				
	8702.90.12	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)				
	8702.90.12.10	---- For use of public transport	u	15%		
		---- With spark-ignition internal combustion reciprocating piston engine:				
		---- Hybrid				
	8702.90.12.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8702.90.12.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8702.90.12.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8702.90.12.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8702.90.12.25	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8702.90.12.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8702.90.12.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8702.90.12.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8702.90.12.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8702.90.12.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8702.90.13.00	--- For the transport of 30 persons or more	u	15%		
	8702.90.14.00	--- Other motor coaches, buses or minibuses	u	15%		
	8702.90.19	--- Other				
	8702.90.19.10	---- For use of public transport	u	15%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		---- With spark-ignition internal combustion reciprocating piston engine: ----- Hybrid				
	8702.90.19.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8702.90.19.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8702.90.19.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8702.90.19.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8702.90.19.25	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8702.90.19.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8702.90.19.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8702.90.19.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8702.90.19.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8702.90.19.95	----- Of a cylinder capacity exceeding 3,500 cc -- Other:	u	35%		
	8702.90.92	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)				
	8702.90.92.10	---- For use of public transport ---- With spark-ignition internal combustion reciprocating piston engine: ----- Hybrid	u	15%		
	8702.90.92.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.90.92.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8702.90.92.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8702.90.92.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8702.90.92.25	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8702.90.92.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8702.90.92.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8702.90.92.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8702.90.92.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8702.90.92.95	----- Of a cylinder capacity exceeding 3,500 cc - - - For the transport of 30 persons or more:	u	35%		
	8702.90.93.00	. - - - Specially designed for use in airports	u	15%		
	8702.90.94.00	----- Other	u	15%		
	8702.90.95.00	--- Other motor coaches, buses or minibuses	u	15%		
	8702.90.99	--- Other				
	8702.90.99.10	---- For use of public transport ---- With spark-ignition internal combustion reciprocating piston engine: ----- Hybrid	u	15%		
	8702.90.99.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8702.90.99.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.90.99.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8702.90.99.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8702.90.99.25	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8702.90.99.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8702.90.99.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8702.90.99.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8702.90.99.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8702.90.99.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
<b>87.03</b>		<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>				
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:				
	8703.10.10.00	- - Golf cars, including golf buggies	u	20%		
	8703.10.90.00	- - Other	u	20%		
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:				
	8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:				
	8703.21.10.00	- - - Go-karts	u	20%		
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):				
		- - - Completely Knocked Down:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.21.22	----- Four-wheel drive				
	8703.21.22.10	----- Hybrid	u	15%		5%
	8703.21.22.90	----- Other	u	15%		
	8703.21.23	----- Other				
	8703.21.23.10	----- Hybrid	u	15%		5%
	8703.21.23.90	----- Other	u	15%		
		---- Other:				
	8703.21.24	----- Four-wheel drive				
	8703.21.24.10	----- Hybrid	u	15%		5%
	8703.21.24.90	----- Other	u	15%		
	8703.21.29	----- Other				
	8703.21.29.10	----- Hybrid	u	15%		5%
	8703.21.29.90	----- Other	u	15%		
		--- Other vehicles, Completely Knocked Down:				
	8703.21.31	---- Four-wheel drive				
	8703.21.31.10	---- Hybrid	u	15%		5%
	8703.21.31.90	---- Other	u	15%		
	8703.21.39	---- Other				
	8703.21.39.10	---- Hybrid	u	15%		5%
	8703.21.39.90	---- Other	u	15%		
		--- Other:				
	8703.21.91.00	---- Ambulances	u			
	8703.21.92	---- Motor-homes				
	8703.21.92.10	---- Hybrid	u	15%		5%
	8703.21.92.90	---- Other	u	15%		
	8703.21.99	---- Other				
	8703.21.99.10	---- Hybrid	u	15%		5%
	8703.21.99.90	---- Other	u	15%		
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans):				
	8703.22.11	---- Completely Knocked Down				
	8703.22.11.10	----- Hybrid	u	15%		5%
	8703.22.11.90	----- Other	u	15%		
	8703.22.19	---- Other				
	8703.22.19.10	----- Hybrid	u	15%		5%
	8703.22.19.90	----- Other	u	15%		
		--- Other vehicles, Completely Knocked Down:				
	8703.22.21	---- Four-wheel drive				
	8703.22.21.10	----- Hybrid	u	15%		5%
	8703.22.21.90	----- Other	u	15%		
	8703.22.29	---- Other				
	8703.22.29.10	----- Hybrid	u	15%		5%
	8703.22.29.90	----- Other	u	15%		
		--- Other:				
	8703.22.91.00	---- Ambulances	u			
	8703.22.92	---- Motor-homes				
	8703.22.92.10	----- Hybrid	u	15%		5%
	8703.22.92.90	----- Other	u	15%		
	8703.22.99	---- Other				
	8703.22.99.10	----- Hybrid	u	15%		5%
	8703.22.99.90	----- Other	u	15%		
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:				
	8703.23.10.00	--- Ambulances	u			
		--- Hearses:				
	8703.23.21	---- Completely Knocked Down				
		----- Hybrid:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.21.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.23.21.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.23.21.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
		----- Other:				
	8703.23.21.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.23.21.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.23.21.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8703.23.29	---- Other				
		----- Hybrid:				
	8703.23.29.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.23.29.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2500 cc	u	20%		5%
	8703.23.29.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
		----- Other:				
	8703.23.29.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.23.29.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.23.29.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
		--- Prison vans:				
	8703.23.31	---- Completely Knocked Down				
		----- Hybrid:				
	8703.23.31.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.31.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.23.31.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc ----- Other:	u	25%		5%
	8703.23.31.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.23.31.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.23.31.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8703.23.39	---- Other ----- Hybrid:				
	8703.23.39.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.23.39.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.23.39.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc ----- Other:	u	25%		5%
	8703.23.39.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.23.39.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.23.39.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8703.23.40	--- Motor-homes ---- Hybrid:				
	8703.23.40.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.23.40.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.40.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc ----- Other:	u	25%		5%
	8703.23.40.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.23.40.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.23.40.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	u	25%		
	8703.23.51	----- Of a cylinder capacity not exceeding 1,800 cc ----- Hybrid:				
	8703.23.51.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		5%
	8703.23.51.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc ----- Other:	u	20%		5%
	8703.23.51.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		
	8703.23.51.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		
	8703.23.52	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc				
	8703.23.52.10	----- Hybrid	u	20%		5%
	8703.23.52.90	----- Other	u	20%		
	8703.23.53	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc				
	8703.23.53.10	----- Hybrid	u	20%		5%
	8703.23.53.90	----- Other	u	20%		
	8703.23.54	----- Of a cylinder capacity exceeding 2,500 cc				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.54.10	----- Hybrid	u	25%		5%
	8703.23.54.90	----- Other	u	25%		
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:				
	8703.23.61	---- Of a cylinder capacity not exceeding 1,800 cc				
		----- Hybrid				
	8703.23.61.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		5%
	8703.23.61.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		5%
		----- Other:				
	8703.23.61.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		
	8703.23.61.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		
	8703.23.62	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc				
	8703.23.62.10	----- Hybrid	u	20%		5%
	8703.23.62.90	----- Other	u	20%		
	8703.23.63	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc				
	8703.23.63.10	----- Hybrid	u	20%		5%
	8703.23.63.90	----- Other	u	20%		
	8703.23.64	---- Of a cylinder capacity exceeding 2,500 cc				
	8703.23.64.10	----- Hybrid	u	25%		5%
	8703.23.64.90	----- Other	u	25%		
		--- Other vehicles, Completely Knocked Down:				
	8703.23.71	---- Of a cylinder capacity not exceeding 1,800 cc				
		----- Hybrid				
	8703.23.71.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.71.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc ----- Other:	u	20%		5%
	8703.23.71.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		
	8703.23.71.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		
	8703.23.72	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc				
	8703.23.72.10	----- Hybrid	u	20%		5%
	8703.23.72.90	----- Other	u	20%		
	8703.23.73	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc				
	8703.23.73.10	----- Hybrid	u	20%		5%
	8703.23.73.90	----- Other	u	20%		
	8703.23.74	---- Of a cylinder capacity exceeding 2,500 cc				
	8703.23.74.10	----- Hybrid	u	25%		5%
	8703.23.74.90	----- Other	u	25%		
		--- Other:				
	8703.23.91	---- Of a cylinder capacity not exceeding 1,800 cc ----- Hybrid				
	8703.23.91.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		5%
	8703.23.91.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc ----- Other:	u	20%		5%
	8703.23.91.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		
	8703.23.91.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		
	8703.23.92	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.92.10	----- Hybrid	u	20%		5%
	8703.23.92.90	----- Other	u	20%		
	8703.23.93	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc				
	8703.23.93.10	----- Hybrid	u	20%		5%
	8703.23.93.90	----- Other	u	20%		
	8703.23.94	---- Of a cylinder capacity exceeding 2,500 cc				
	8703.23.94.10	----- Hybrid	u	25%		5%
	8703.23.94.90	----- Other	u	25%		
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc:				
	8703.24.10.00	--- Ambulances	u			
		--- Hearses:				
	8703.24.21	---- Completely Knocked Down				
		----- Hybrid:				
	8703.24.21.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.21.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.24.21.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.21.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.29	---- Other				
		----- Hybrid:				
	8703.24.29.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.29.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.24.29.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.29.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
		--- Prison vans:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.24.31	----- Completely Knocked Down ----- Hybrid:				
	8703.24.31.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.31.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.31.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.31.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.39	----- Other ----- Hybrid:				
	8703.24.39.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.39.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.39.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.39.92	----- Of a cylinder capacity exceeding 3,500 cc --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	u	35%		
	8703.24.41	----- Four-wheel drive ----- Hybrid:				
	8703.24.41.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.41.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.41.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.41.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.49	----- Other ----- Hybrid:				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.24.49.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.49.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.49.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.49.92	----- Of a cylinder capacity exceeding 3,500 cc - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	u	35%		
	8703.24.51	---- Four-wheel drive ----- Hybrid:				
	8703.24.51.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.51.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.51.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.51.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.59	---- Other ----- Hybrid:				
	8703.24.59.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.59.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.59.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.59.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.70	- - - Motor-homes ---- Hybrid:				
	8703.24.70.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.70.12	----- Of a cylinder capacity exceeding 3,500 cc ---- Other:	u	35%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.24.70.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.70.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
		--- Other vehicles, Completely Knocked Down:				
	8703.24.81	----- Four-wheel drive				
		----- Hybrid:				
	8703.24.81.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.81.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.24.81.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.81.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.89	----- Other				
		----- Hybrid:				
	8703.24.89.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.89.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.24.89.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.89.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
		--- Other:				
	8703.24.91	----- Four-wheel drive				
		----- Hybrid:				
	8703.24.91.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.91.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.24.91.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.91.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.99	----- Other				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		----- Hybrid:				
	8703.24.99.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.99.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.24.99.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.99.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:				
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:				
	8703.31.11	---- Four-wheel drive				
	8703.31.11.10	----- Hybrid	u	15%	5%	5%
	8703.31.11.90	----- Other	u	15%	5%	
	8703.31.19	---- Other				
	8703.31.19.10	----- Hybrid	u	15%	5%	5%
	8703.31.19.90	----- Other	u	15%	5%	
	8703.31.20	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other				
	8703.31.20.10	---- Hybrid	u	15%	5%	5%
	8703.31.20.90	---- Other	u	15%	5%	
	8703.31.40.00	--- Ambulances	u			
	8703.31.50	--- Motor-homes				
	8703.31.50.10	---- Hybrid	u	15%	5%	5%
	8703.31.50.90	---- Other	u	15%	5%	
		--- Other vehicles, Completely Knocked Down:				
	8703.31.81	---- Four-wheel drive				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.31.81.10	----- Hybrid	u	15%	5%	5%
	8703.31.81.90	----- Other	u	15%	5%	
	8703.31.89	----- Other				
	8703.31.89.10	----- Hybrid	u	15%	5%	5%
	8703.31.89.90	----- Other	u	15%	5%	
		--- Other:				
	8703.31.91	---- Four-wheel drive				
	8703.31.91.10	----- Hybrid	u	15%	5%	5%
	8703.31.91.90	----- Other	u	15%	5%	
	8703.31.99	----- Other				
	8703.31.99.10	----- Hybrid	u	15%	5%	5%
	8703.31.99.90	----- Other	u	15%	5%	
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:				
	8703.32.10.00	--- Ambulances	u			
		--- Hearses:				
	8703.32.21	---- Completely Knocked Down				
		----- Hybrid				
	8703.32.21.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.21.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
		----- Other:				
	8703.32.21.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.21.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8703.32.29	----- Other				
		----- Hybrid				
	8703.32.29.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.29.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		----- Other:				
	8703.32.29.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.29.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
		--- Prison vans:				
	8703.32.31	---- Completely Knocked Down				
		----- Hybrid				
	8703.32.31.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.31.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
		----- Other:				
	8703.32.31.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.31.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8703.32.39	---- Other				
		----- Hybrid				
	8703.32.39.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.39.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
		----- Other:				
	8703.32.39.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.39.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:				
		---- Of a cylinder capacity not exceeding 2,000 cc:				
	8703.32.42	----- Four-wheel drive				
		----- Hybrid				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.42.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.42.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	5%
	8703.32.42.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.42.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	
	8703.32.43	----- Other ----- Hybrid				
	8703.32.43.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.43.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	5%
	8703.32.43.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.43.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ---- Other:	u	20%	5%	
	8703.32.44	----- Four-wheel drive				
	8703.32.44.10	----- Hybrid	u	20%	5%	5%
	8703.32.44.90	----- Other	u	20%	5%	
	8703.32.49	----- Other				
	8703.32.49.10	----- Hybrid	u	20%	5%	5%
	8703.32.49.90	----- Other -- - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other: ---- Of a cylinder capacity not exceeding 2,000 cc:	u	20%	5%	
	8703.32.52	----- Four-wheel drive ----- Hybrid				
	8703.32.52.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.52.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	5%
	8703.32.52.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.52.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	
	8703.32.53	----- Other ----- Hybrid				
	8703.32.53.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.53.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	5%
	8703.32.53.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.53.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ---- Other:	u	20%	5%	
	8703.32.54	----- Four-wheel drive				
	8703.32.54.10	----- Hybrid	u	20%	5%	5%
	8703.32.54.90	----- Other	u	20%	5%	
	8703.32.59	----- Other				
	8703.32.59.10	----- Hybrid	u	20%	5%	5%
	8703.32.59.90	----- Other	u	20%	5%	
	8703.32.60	--- Motor-homes ---- Hybrid				
	8703.32.60.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.60.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc ---- Other:	u	20%	5%	5%
	8703.32.60.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.60.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc --- Other vehicles, Completely Knocked Down: ----- Of a cylinder capacity not exceeding 2,000 cc:	u	20%	5%	
	8703.32.71	----- Four-wheel drive ----- Hybrid				
	8703.32.71.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.71.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	5%
	8703.32.71.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.71.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	
	8703.32.72	----- Other ----- Hybrid				
	8703.32.72.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.72.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	5%
	8703.32.72.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.72.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ---- Other:	u	20%	5%	
	8703.32.73	----- Four-wheel drive				
	8703.32.73.10	----- Hybrid	u	20%	5%	5%
	8703.32.73.90	----- Other	u	20%	5%	
	8703.32.79	----- Other				
	8703.32.79.10	----- Hybrid	u	20%	5%	5%
	8703.32.79.90	----- Other	u	20%	5%	

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		--- Other:				
		---- Of a cylinder capacity not exceeding 2,000 cc:				
	8703.32.92	----- Four-wheel drive				
		----- Hybrid				
	8703.32.92.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.92.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	5%
		----- Other:				
	8703.32.92.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.92.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	
	8703.32.93	----- Other				
		----- Hybrid				
	8703.32.93.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.93.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	5%
		----- Other:				
	8703.32.93.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.93.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	
		---- Other:				
	8703.32.94	----- Four-wheel drive				
	8703.32.94.10	----- Hybrid	u	20%	5%	5%
	8703.32.94.90	----- Other	u	20%	5%	
	8703.32.99	----- Other				
	8703.32.99.10	----- Hybrid	u	20%	5%	5%
	8703.32.99.90	----- Other	u	20%	5%	
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc:				
	8703.33.10.00	--- Ambulances	u			

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		--- Hearses:				
	8703.33.21	---- Completely Knocked Down				
		----- Hybrid:				
	8703.33.21.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.21.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.21.13	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8703.33.21.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.21.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.21.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.29	---- Other				
		----- Hybrid:				
	8703.33.29.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.29.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.29.13	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8703.33.29.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.29.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.29.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
		--- Prison vans:				
	8703.33.31	---- Completely Knocked Down				
		----- Hybrid:				
	8703.33.31.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.31.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.31.13	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		----- Other:				
	8703.33.31.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.31.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.31.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.39	---- Other				
		----- Hybrid:				
	8703.33.39.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.39.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.39.13	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8703.33.39.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.39.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.39.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:				
		---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:				
	8703.33.43	----- Four-wheel drive				
	8703.33.43.10	----- Hybrid	u	25%	5%	5%
	8703.33.43.90	----- Other	u	25%	5%	
	8703.33.44	---- Other				
	8703.33.44.10	----- Hybrid	u	25%	5%	5%
	8703.33.44.90	----- Other	u	25%	5%	
		---- Of a cylinder capacity exceeding 3,000 cc:				
	8703.33.45	----- Four-wheel drive				
		----- Hybrid:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.33.45.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.45.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.45.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.45.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.49	----- Other ----- Hybrid:				
	8703.33.49.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.49.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.49.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.49.92	----- Of a cylinder capacity exceeding 3,500 cc --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other: ----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:	u	35%	5%	
	8703.33.53	----- Four-wheel drive				
	8703.33.53.10	----- Hybrid	u	25%	5%	5%
	8703.33.53.90	----- Other	u	25%	5%	
	8703.33.54	----- Other				
	8703.33.54.10	----- Hybrid	u	25%	5%	5%
	8703.33.54.90	----- Other ----- Of a cylinder capacity exceeding 3,000 cc:	u	25%	5%	
	8703.33.55	----- Four-wheel drive ----- Hybrid:				
	8703.33.55.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.33.55.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.55.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.55.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.59	----- Other ----- Hybrid:				
	8703.33.59.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.59.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.59.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.59.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.70	--- Motor-homes --- Hybrid:				
	8703.33.70.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.70.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.70.13	----- Of a cylinder capacity exceeding 3,500 cc ---- Other:	u	35%	5%	5%
	8703.33.70.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.70.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.70.93	----- Of a cylinder capacity exceeding 3,500 cc --- Other vehicles, Completely Knocked Down:	u	35%	5%	
	8703.33.81	---- Four-wheel drive ----- Hybrid:				
	8703.33.81.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.81.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.33.81.13	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.81.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.81.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.81.93	----- Of a cylinder capacity exceeding 3,500 cc --- Other:	u	35%	5%	
	8703.33.91	---- Four-wheel drive ----- Hybrid:				
	8703.33.91.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.91.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.91.13	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.91.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.91.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.91.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.99	---- Other ----- Hybrid:				
	8703.33.99.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.99.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.99.13	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.99.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.99.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.99.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.90	- Other:				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		- - Electrically-powered vehicles:				
	8703.90.11.00	- - - Ambulances	u			
	8703.90.12.00	- - - Go-karts	u	20%		
		- - - Other:				
	8703.90.13.00	- - - - Completely Knocked Down	u	20%		5%
	8703.90.19.00	- - - - Other	u	20%		5%
		- - Other:				
	8703.90.50	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down				
		- - - - Hybrid:				
	8703.90.50.11	- - - - - Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.90.50.12	- - - - - Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.90.50.13	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8703.90.50.14	- - - - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8703.90.50.15	- - - - - Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		- - - - - Other:				
	8703.90.50.91	- - - - - Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.90.50.92	- - - - - Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.90.50.93	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8703.90.50.94	- - - - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8703.90.50.95	- - - - - Of a cylinder capacity exceeding 3,500 cc	u	35%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.90.70	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other ---- Hybrid:				
	8703.90.70.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.90.70.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.90.70.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8703.90.70.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8703.90.70.15	----- Of a cylinder capacity exceeding 3,500 cc ---- Other:	u	35%		5%
	8703.90.70.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.90.70.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.90.70.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8703.90.70.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8703.90.70.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.90.80	--- Other vehicles, Completely Knocked Down ---- Hybrid:				
	8703.90.80.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.90.80.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.90.80.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.90.80.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8703.90.80.15	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.90.80.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.90.80.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.90.80.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8703.90.80.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8703.90.80.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.90.90	--- Other ----- Hybrid:				
	8703.90.90.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.90.90.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.90.90.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8703.90.90.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8703.90.90.15	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.90.90.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.90.90.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.90.90.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
<b>87.04</b>	8703.90.90.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8703.90.90.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
		<b>Motor vehicles for the transport of goods.</b>				
	8704.10	- Dumpers designed for off-highway use: -- Completely Knocked Down:				
	8704.10.13.00	--- g.v.w. not exceeding 5 t	u	20%		
	8704.10.14.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	20%		
	8704.10.15.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	20%		
	8704.10.16.00	--- g.v.w. exceeding 20 t but not exceeding 24 t	u	20%		
	8704.10.17.00	--- g.v.w. exceeding 24 t but not exceeding 45 t	u	20%		
	8704.10.18.00	--- g.v.w. exceeding 45 t -- Other:	u	20%		
	8704.10.23.00	--- g.v.w. not exceeding 5 t	u	20%		
	8704.10.24.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	20%		
	8704.10.25.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	20%		
	8704.10.26.00	--- g.v.w. exceeding 20 t but not exceeding 24 t	u	20%		
	8704.10.27.00	--- g.v.w. exceeding 24 t but not exceeding 45 t	u	20%		
	8704.10.28.00	--- g.v.w. exceeding 45 t - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	u	20%		
	8704.21	-- g.v.w. not exceeding 5 t: --- Completely Knocked Down:				
	8704.21.11.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.21.19.00	----- Other --- Other:	u	20%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.21.21.00	---- Refrigerated lorries (trucks)	u	20%		
	8704.21.22.00	---- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.21.23.00	---- Tanker vehicles	u	20%		
	8704.21.24.00	---- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.21.25.00	---- Hooklift lorries (trucks)	u	20%		
	8704.21.29.00	---- Other	u	20%		
	8704.22	-- g.v.w. exceeding 5 t but not exceeding 20 t: --- g.v.w. not exceeding 6 t: ---- Completely Knocked Down:				
	8704.22.11.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.22.19.00	----- Other ---- Other:	u	20%		
	8704.22.21.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.22.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.22.23.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.22.24.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.22.25.00	----- Hooklift lorries (trucks)	u	20%		
	8704.22.29.00	----- Other --- g.v.w. exceeding 6 t but not exceeding 20 t: ---- Completely Knocked Down:	u	20%		
	8704.22.31.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.22.39.00	----- Other ---- Other:	u	20%		
	8704.22.41.00	----- Refrigerated lorries (trucks)	u	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.22.42.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.22.43.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.22.44.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.22.45.00	----- Hooklift lorries (trucks)	u	20%		
		----- Other:				
	8704.22.51.00	----- g.v.w. exceeding 6 t but not exceeding 10 t	u	20%		
	8704.22.59.00	----- Other	u	20%		
	8704.23	-- g.v.w. exceeding 20 t:				
		--- g.v.w. not exceeding 24 t:				
		---- Completely Knocked Down:				
	8704.23.11.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.23.19.00	----- Other	u	20%		
		---- Other:				
	8704.23.21.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.23.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.23.23.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.23.24.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.23.25.00	----- Hooklift lorries (trucks)	u	20%		
	8704.23.29.00	----- Other	u	20%		
		--- g.v.w. exceeding 24 t but not exceeding 45 t:				
		---- Completely Knocked Down:				
	8704.23.51.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.23.59.00	----- Other	u	20%		
		---- Other:				
	8704.23.61.00	----- Refrigerated lorries (trucks)	u	20%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.23.62.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.23.63.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.23.64.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.23.65.00	----- Hooklift lorries (trucks)	u	20%		
	8704.23.66.00	----- Dumpers	u	20%		
	8704.23.69.00	----- Other	u	20%		
		--- g.v.w. exceeding 45 t:				
		---- Completely Knocked Down:				
	8704.23.71.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.23.79.00	----- Other	u	20%		
		---- Other:				
	8704.23.81.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.23.82.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.23.83.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.23.84.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.23.85.00	----- Hooklift lorries (trucks)	u	20%		
	8704.23.86.00	----- Dumpers	u	20%		
	8704.23.89.00	----- Other	u	20%		
		- Other, with spark-ignition internal combustion piston engine:				
	8704.31	-- g.v.w. not exceeding 5 t:				
		--- Completely Knocked Down:				
	8704.31.11.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.31.19.00	----- Other	u	20%		
		--- Other:				
	8704.31.21.00	----- Refrigerated lorries (trucks)	u	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.31.22.00	---- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.31.23.00	---- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.31.24.00	---- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.31.25.00	---- Hooklift lorries (trucks)	u	20%		
	8704.31.29.00	---- Other	u	20%		
	8704.32	-- g.v.w. exceeding 5 t: --- g.v.w. not exceeding 6 t: ---- Completely Knocked Down:				
	8704.32.11.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.19.00	----- Other ---- Other:	u	20%		
	8704.32.21.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.32.23.00	----- Tanker vehicles	u	20%		
	8704.32.24.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.32.25.00	----- Hooklift lorries (trucks)	u	20%		
	8704.32.29.00	----- Other --- g.v.w. exceeding 6 t but not exceeding 20 t: ---- Completely Knocked Down:	u	20%		
	8704.32.31.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.39.00	----- Other ---- Other:	u	20%		
	8704.32.41.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.42.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.32.43.00	----- Tanker vehicles	u	20%		

## BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.32.44.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.32.45.00	----- Hooklift lorries (trucks)	u	20%		
		----- Other:				
	8704.32.46.00	----- g.v.w. exceeding 6 t but not exceeding 10 t	u	20%		
	8704.32.49.00	----- Other	u	20%		
		--- g.v.w. exceeding 20 t but not exceeding 24 t: ---- Completely Knocked Down:				
	8704.32.51.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.59.00	----- Other	u	20%		
		---- Other:				
	8704.32.61.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.62.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.32.63.00	----- Tanker vehicles	u	20%		
	8704.32.64.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.32.65.00	----- Hooklift lorries (trucks)	u	20%		
	8704.32.69.00	----- Other	u	20%		
		--- g.v.w. exceeding 24 t but not exceeding 45 t: ---- Completely Knocked Down:				
	8704.32.72.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.79.00	----- Other	u	20%		
		---- Other:				
	8704.32.81.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.82.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.32.83.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.32.84.00	----- Armoured cargo vehicles for transporting valuables	u	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.32.85.00	----- Hooklift lorries (trucks)	u	20%		
	8704.32.86.00	----- Dumpers	u	20%		
	8704.32.89.00	----- Other	u	20%		
		--- g.v.w. exceeding 45 t:				
		---- Completely Knocked Down:				
	8704.32.91.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.92.00	----- Other	u	20%		
		---- Other:				
	8704.32.93.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.94.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.32.95.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.32.96.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.32.97.00	----- Hooklift lorries (trucks)	u	20%		
	8704.32.98.00	----- Dumpers	u	20%		
	8704.32.99.00	----- Other	u	20%		
	8704.90	- Other:				
	8704.90.10.00	-- Completely Knocked Down	u	20%		
		-- Other:				
	8704.90.91.00	--- g.v.w. not exceeding 5 t	u	20%		
	8704.90.92.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	20%		
	8704.90.93.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	20%		
	8704.90.94.00	--- g.v.w. exceeding 20 t but not exceeding 45 t	u	20%		
	8704.90.99.00	--- Other	u	20%		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
87.05		<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>				
	8705.10.00.00	- Crane lorries	u	20%		
	8705.20.00.00	- Mobile drilling derricks	u	20%		
	8705.30.00.00	- Fire fighting vehicles	u			
	8705.40.00.00	- Concrete-mixer lorries	u	20%		
	8705.90	- Other:				
	8705.90.50.00	- - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	u			
	8705.90.90.00	- - Other	u	20%		
87.06	8706.00	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>				
		- For vehicles of heading 87.01:				
	8706.00.11.00	- - For agricultural tractors of subheading 8701.10 or 8701.90	u	20%		
	8706.00.19.00	- - Other	u	20%		
		- For vehicles of heading 87.02:				
	8706.00.21.00	- - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	20%		
	8706.00.29.00	- - Other	u	20%		
		- For vehicles of heading 87.03:				
	8706.00.31.00	- - For go-karts and golf cars, including golf buggies	u	20%		
	8706.00.32.00	- - For ambulances	u	20%		
8706.00.33.00	- - For motor cars (including station wagons, SUVs and sports cars, but not including vans)	u	20%			
8706.00.39.00	- - Other	u	20%			

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
87.07	8706.00.40.00	- For vehicles of heading 87.04	u	20%		
	8706.00.50.00	- For vehicles of heading 87.05	u	20%		
		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>				
	8707.10	- For the vehicles of heading 87.03:				
	8707.10.10.00	- - For go-karts and golf cars, including golf buggies	u	20%		
	8707.10.20.00	- - For ambulances	u	20%		
	8707.10.90.00	- - Other	u	20%		
	8707.90	- Other:				
	8707.90.10.00	- - For vehicles of heading 87.01	u	20%		
		- - For vehicles of heading 87.02:				
	8707.90.21.00	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	20%		
	8707.90.29.00	- - - Other	u	20%		
	8707.90.30.00	- - For vehicles of heading 87.05	u	20%		
	8707.90.90.00	- - Other	u	20%		
87.08		<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>				
	8708.99	- - Other:				
		- - - For vehicles of heading 87.02, 87.03 or 87.04:				
	- - - - Fuel tanks and parts thereof:					
	8708.99.21.00	- - - - - Fuel tanks	kg	15%		
	8708.99.70.00	- - - - Others	kg	15%		
87.11		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>				
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:				

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		-- Completely Knocked Down:				
	8711.10.12.00	--- Mopeds and motorised bicycles	u	20%		
	8711.10.13.00	--- Other motorcycles and motor scooters	u	20%		
	8711.10.19.00	--- Other	u	20%		
		-- Other:				
	8711.10.92.00	--- Mopeds and motorised bicycles	u	20%		
	8711.10.93.00	--- Other motorcycles and motor scooters	u	20%		
	8711.10.99.00	--- Other	u	20%		
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:				
	8711.20.10.00	-- Motocross motorcycles	u	20%		
	8711.20.20.00	-- Mopeds and motorised bicycles	u	20%		
		-- Other, Completely Knocked Down:				
		--- Motorcycles (with or without side-cars), including motor scooters:				
	8711.20.31.00	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	20%		
	8711.20.32.00	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	20%		
	8711.20.39.00	---- Other	u	20%		
		--- Other:				
	8711.20.45.00	---- Of a cylinder capacity not exceeding 200 cc	u	20%		
	8711.20.49.00	---- Other	u	20%		
		-- Other:				
		--- Motorcycles (with or without side-cars), including motor scooters:				
	8711.20.51.00	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8711.20.52.00	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	20%		
	8711.20.59.00	- - - - Other	u	20%		
	8711.20.90.00	- - - Other	u	20%		
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				
	8711.30.10.00	- - Motocross motorcycles	u	20%		
	8711.30.30.00	- - Other, Completely Knocked Down	u	20%		
	8711.30.90.00	- - Other	u	20%		
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:				
	8711.40.10.00	- - Motocross motorcycles	u	20%		
	8711.40.20.00	- - Other, Completely Knocked Down	u	20%		
	8711.40.90.00	- - Other	u	20%		
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:				
	8711.50.20.00	- - Completely Knocked Down	u	20%		
	8711.50.90.00	- - Other	u	20%		
	8711.90	- Other:				
	8711.90.40.00	- - Side-cars	u	20%		
		- - Other, Completely Knocked Down:				
	8711.90.51.00	- - - Electrically powered motorcycles	u	20%		
	8711.90.52.00	- - - Other, of a cylinder capacity not exceeding 200 cc	u	20%		
	8711.90.53.00	- - - Other, of a cylinder capacity exceeding 200 cc but not exceeding 500 cc	u	20%		
	8711.90.54.00	- - - Other, of a cylinder capacity exceeding 500 cc	u	20%		
		- - Other:				

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
87.16	8711.90.91.00	- - - Electrically powered motorcycles	u	20%		
	8711.90.99.00	- - - Other	u	20%		
		<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>				
	8716.10.00.00	- Trailers and semi-trailers of the caravan type, for housing or camping - Other trailers and semi-trailers for the transport of goods:	u	20%		
	8716.31.00.00	- - Tanker trailers and tanker semi-trailers	u	20%		
	8716.39	- - Other: - - - Other:				
	8716.39.91.00	---- Having a carrying capacity (payload) exceeding 200 t	u	20%		
	8716.39.99.00	---- Other	u	20%		
	8716.40.00.00	- Other trailers and semi-trailers	u	20%		
	8716.80	- Other vehicles:				
8716.80.90.00	- - Other	u	20%			

Made this 29th. day of Rejab, 1437 Hijriah corresponding to the 7th. day of May, 2016.

AWANG AHMADDIN BIN HAJI ABDUL RAHMAN

Permanent Secretary,  
Ministry of Finance,  
Brunei Darussalam.