

No. S 17

**CONSTITUTION OF BRUNEI DARUSSALAM
(Order made under Article 83(3))**

EXCISE (AMENDMENT) ORDER, 2018

ARRANGEMENT OF SECTIONS

Section

1. Citation
 2. Amendment of section 142 of S 40/2006
 3. Amendment of section 146
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CONSTITUTION OF BRUNEI DARUSSALAM
(Order made under Article 83(3))

EXCISE (AMENDMENT) ORDER, 2018

In exercise of the power conferred by Article 83(3) of the Constitution of Brunei Darussalam, His Majesty the Sultan and Yang Di-Pertuan hereby makes the following Order —

Citation

1. This Order may be cited as the Excise (Amendment) Order, 2018.

Amendment of section 142 of S 40/2006

2. Section 142 of the Excise Order, 2006, in this Order referred to as the principal Order, is amended, in subsection (1), by deleting “\$1,000” from the last line and by substituting “\$5,000” therefor.

Amendment of section 146

3. Section 146 of the principal Order is amended —

(a) in subsection (1) —

(i) in sub-paragraph (i), by inserting “subject to sub-paragraph (ia),” immediately before “in” in the first line;

(ii) by inserting the following new sub-paragraph immediately after sub-paragraph (i) —

“(ia) in the case of unexcisable goods, such goods being dutiable goods consisting of wholly or partly of tobacco —

(A) for the first offence, to a fine of —

(AA) not less than 8 times the amount of excise duty or \$5,000, whichever is the greater amount; and

(AB) not more than 15 times the amount of excise duty or \$50,000, whichever is the greater amount; and

(B) for a second or any subsequent conviction, to a fine of —

(BA) not less than 20 times the amount of the excise duty or \$10,000, whichever is the greater amount; and

(BB) not more than 30 times the amount of excise duty or \$100,000, whichever is the greater amount, imprisonment for a term not exceeding 3 years or both,

except that when the amount of excise duty cannot be ascertained, the penalty may amount to a fine not exceeding \$100,000;”;

(iii) in sub-paragraph (iii), by inserting “subject to sub-paragraph (iiia),” immediately before “in” in the first line;

(iv) by inserting the following new sub-paragraph immediately after sub-paragraph (iii) —

“(iiia) in the case of prohibited goods, such goods consisting of intoxicating liquor —

(A) for the first offence, to a fine of —

(AA) not less than 8 times the amount of excise duty or \$5,000, whichever is the greater amount; and

(AB) not more than 15 times the amount of excise duty or \$50,000, whichever is the greater amount; and

(B) for a second or any subsequent conviction, to a fine of —

(BA) not less than 20 times the amount of the excise duty or \$10,000, whichever is the greater amount; and

(BB) not more than 30 times the amount of excise duty or \$100,000, whichever is the greater amount, imprisonment for a term not exceeding 3 years or both,

except that when the amount of excise duty cannot be ascertained, the penalty may amount to a fine not exceeding \$100,000;”;

(b) by adding the following new subsection –

“(3) In this section –

“tobacco” has the meaning assigned to it in the Tobacco Order, 2005 (S 49/2005) and includes –

(a) tobacco products; and

(b) any tobacco substitute which is capable of being smoked;

“tobacco products” has the meaning assigned to it in the Tobacco Order, 2005 (S 49/2005).”.

Made this 8th. day of Rejab, 1439 Hijriah corresponding to the 26th. day of March, 2018 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

HIS MAJESTY
THE SULTAN AND YANG DI-PERTUAN
BRUNEI DARUSSALAM