

**THE CONSTITUTION OF  
THE STATE OF BRUNEI, 1959**  
**The Customs Import Duties Order, 1973**  
**(Order Under Section 83(3) )**

In exercise of the powers conferred upon him by subsection (3) of section 83 of the Constitution of the State of Brunei 1959, His Highness the Sultan hereby makes the following Order :—

1. This Order may be cited as the Customs Import Duties Order, 1973 and shall come into force on the fifteenth day of January, 1973.

**Short title  
and  
commencement.**

2. (1) In this Order —

**Interpretation.**

“gallon” means an imperial gallon;

“industrial” in relation to an article means that the article has been shown to the satisfaction of the Controller to be made for use solely or principally as industrial apparatus, plant or machinery or a specialised part thereof;

“proof spirit” means spirit which, at a temperature of 10.55° centigrade, weighs 12/13ths. of an equal volume of distilled water at the same temperature;

“%” means percentage of value.

(2) Where goods are classified in the First Schedule according to their use, either by way of general description of their use or by reference to the use intended on importation or clearance through the Customs, such conditions of use shall not be taken to be fulfilled unless at the time of importation or clearance through the Customs the intended direct use is proved to the satisfaction of the Controller.

- (3) Where in any heading of the First Schedule, parts of articles are classified with those articles, mention of any of the articles in a sub-heading of that heading shall be deemed to include a mention of parts of such articles, except in so far as the contrary intention appears from the wording of the sub-heading.

3. There shall be charged :

**Import duty.**

- (1) in respect of the goods specified in the First Schedule which originate in a country other than a member country of the Commonwealth and which are imported into Brunei, import duties at the respective rates specified in the fourth column of that Schedule; and
- (2) in respect of the goods specified in the First Schedule which originate in a member country of the Commonwealth and which are imported into Brunei, import duties at the respective rates specified in the third column of that Schedule.

Any such duties shall be levied, collected and paid in accordance with the Customs Enactment. **Enactment No. 5 of 1954.**

- (3) Notwithstanding sub-paragraphs (1) and (2) of this paragraph, where the total amount of import duty computed with reference to any one Customs documents —
  - (a) is less than one dollar, no import duty shall be charged;
  - (b) exceeds one dollar but is less than fifty dollars and includes a fraction of a dollar, the fraction shall be disregarded;
  - (c) exceeds fifty dollars and includes a fraction of a dollar, the fraction shall be treated as a complete dollar.

- (4) Notwithstanding sub-paragraphs (1) and (2) **Exemptions.**  
of this paragraph —
- (a) no import duty shall be charged on the goods listed in Part A of the Second Schedule, when imported, or purchased prior to clearance through the Customs, for the use of the persons named in that Part in accordance with any condition attached thereto as set out in that part; and
  - (b) no import duty shall be charged on the goods listed in Part B of the Second Schedule when imported in accordance with any condition attached thereto as set out in that Part.
- (5) The State Financial Officer may remit in whole or in part any import duty payable by any person on any goods imported, if he is satisfied that it is in the public interest so to do and any such remission may apply to specific instances or generally in respect of specified persons or persons of a specified class. **Power of State Financial Officer to remit import duty.**
- (6) For the purpose of implementing the preferential rates of duty set out in the First Schedule to this Order the following products shall be considered as products originating in a member country of the Commonwealth, provided they have been transported directly to Brunei from a member country of the Commonwealth and are shown to the satisfaction of the Controller to be: **Definition of origin.**
- (a) products wholly obtained in a member country of the Commonwealth as set out in Appendix A to this Order;

(b) products obtained in a member country of the Commonwealth in the manufacture of which products from a non-member country of the Commonwealth are used, provided that the said products have undergone working or processing to the extents set out in Appendix B to this Order.

4. (1) The Controller may make a refund of any import duty paid in respect of goods purchased locally for the personal consumption or use by the persons named in the Third Schedule, subject to such conditions as he may determine. **Power of Controller to refund import duty on local purchase by scheduled persons.**
- (2) No refund of any import duty shall be made under sub-paragraph (1) of this paragraph except on a claim made within twelve months of the date of payment of the import duty.
- (3) No refund of any import duty shall be granted under the Customs laws if the amount of the refund claimed in respect of any separate item is less than one dollar.
- (4) The Sultan in Council may, by order in the *Gazette*, amend the Third Schedule.

5. The following orders are hereby revoked:— **Revocation.**

The Customs (Import and Export) Duties  
Order, 1955 G.N.S. 71/55

The Customs Duties (Exemption) Order,  
1956 No. S.30/56

Regulations 3 of the Customs Regulations,  
1955 No. S.11/55

Made this 10th day of January, 1973.

HIS HIGHNESS THE SULTAN  
AND YANG DI-PERTUAN.