

Bil. S 24

**AKTA KASTAM
(PENGGAL 36)**

**PERINTAH KASTAM
(PENYUSUNAN PERDAGANGAN KEUTAMAAN ASEAN), 1988**

(Bab 8)

Pada menjalankan kuasa-kuasa yang diberikan oleh Bab 8 dari Akta Kastam (Penggala 36) maka Menteri Kewangan dengan titah perkenan Kebawah Duli Yang Maha Mulia Paduka Seri Baginda Sultan dan Yang Di-Pertuan Negara Brunei Darussalam dengan ini membuat Perintah berikut :—

Gelaran pendek dan permulaan kuatkuasa.

1. Perintah ini boleh digelar sebagai Perintah Kastam (Penyusunan Perdagangan Keutamaan ASEAN), 1988 dan hendaklah dianggap mula berjalan kuatkuasanya pada 24 haribulan Disember, 1988.

Tafsiran.

2. Dalam Perintah ini —

“ASEAN” bermakna Persatuan Negara-Negara Asia Tenggara.

“barangan berjadual” bermakna barangan yang telah diletakkan di bawah skim Penyusunan Perdagangan Keutamaan ASEAN (PPK) dan pengimportannya adalah layak mendapat layanan keutamaan.

“%” bermakna peratus nilai.

Perjanjian Perdagangan Keutamaan ASEAN.

3. Bagi maksud melaksanakan kadar-kadar keutamaan cukai barangan berjadual mestilah ditunjukkan sehingga memuaskan hati Pengawal Kastam sebagai —

(a) keluaran yang datangnya dari atau di kilang di negara anggota pengeksport ASEAN menurut Aturan-Aturan Tempat Asal yang ditetapkan dalam Perjanjian Penyusunan Perdagangan Keutamaan ASEAN (PPK) ;

(b) keluaran yang dilindungi oleh perakuan tempat asal yang dikeluarkan oleh badan penguasa di negara anggota pengeksport ASEAN.

Kadar-kadar cukai Import.

4. (1) Kadar-kadar cukai import ke atas barangan berjadual adalah dinyatakan dalam ruang kelima dari Jadual Pertama.

(2) Kadar-kadar cukai import itu hendaklah dikenakan dan dibayar oleh pengimport sebagai ganti cukai penuh jika Pengawal Kastam berpuas hati bahawa syarat-syarat perenggan 3 dari Perintah ini telah dipatuhi.

(3) Bagi maksud bab 8 dari Akta Kastam, negara-negara anggota ASEAN adalah dengan ini dinyatakan sebagai negara-negara yang ditetapkan.

JADUAL PERTAMA

BIL.	COCN	HURAIAN	KADAR SEKARANG	KADAR ASEAN	MARGIN KEUTAMAAN
1	21.02 220	Tea and Mate Extracts and Essences	5%	3.75%	25%
2	34.03 100	Lubricating Oil Less than 70% Petroleum	44c/dal	33c/dal	25%
3	34.03 200	Lubricating Grease Less than 70% Petroleum	11c/Kg	8.25c/Kg	25%
4	36.06 100	Matches Less than 25 Sticks per Container	50c/100 Containers	37.5c/100 Containers	25%
5	36.06 200	Matches Over 25 to 50 Sticks per Container	\$1/100 Containers	\$0.75/100 Containers	25%
6	36.06 300	Matches Over 50 to 100 Sticks per Container	\$2/100 Containers	\$1.50/100 Containers	25%
7	36.06 900	Other Matches	\$1/5,000 Matches	\$0.75/5,000 Matches	25%
8	43.03 100	Articles of Apparel and Clothing Accessories of Furskins	10%	7.5%	25%
9	43.04 100	Articles of Apparel and Clothing Accessories of Artificial Fur	10%	7.5%	25%
10	44.03 100	Wood for Pulping	20%	15%	25%
11	44.03 220	Sawlogs and Veneer Logs Non-Coniferous	20%	15%	25%
12	44.03 300	Pit Props Poles Piling Posts and Other Wood in the Rough	20%	15%	25%
13	44.05 100	Wood Sawn Over 5mm Thick Coniferous	20%	15%	25%
14	44.07 000	Railway Sleepers of Wood	20%	15%	25%
15	50.09 100	Woven Fabrics of Noil Silk	10%	7.5%	25%
16	50.09 900	Woven Fabrics of Silk or Other Waste Silk	10%	7.5%	25%
17	52.02 000	Woven Fabrics of Metallised Yarn	10%	7.5%	25%
18	53.11 110	Woven Fabrics of Sheep's or Lambs Wool Containing 85% or More by Weight of Carded Wool	10%	7.5%	25%
19	53.11 120	Woven Fabrics of Sheep's or Lambs Wool Containing 85% or More by Weight of Combed Wool	10%	7.5%	25%
20	53.11 210	Woven Fabrics of Wool Containing Less than 85% Wool Mixed with Continous Synthetic Fibres	10%	7.5%	25%
21	53.11 220	Woven Fabrics of Wool Containing Less than 85% Wool with Discontinuous Synthetic Fibres	10%	7.5%	25%

WARTA KERAJAAN NEGARA BRUNEI DARUSSALAM

BIL.	COCN	HURAIAN	KADAR SEKARANG	KADAR ASEAN	MARGIN KEUTAMAAN
22	53.11 290	Woven Fabrics of Wool Containing Less than 85% Wool Mixed with Other Fibres	10%	7.5%	25%
23	54.05 000	Woven Fabrics of Flax or of Ramie	10%	7.5%	25%
24	58.01 100	Carpets, Rugs of Wool or Fine Animal Hair Knotted	10%	7.5%	25%
25	58.01 900	Carpets, Rugs of Other Textile Materials Knotted	10%	7.5%	25%
26	58.01 100	Kelem, etc Rugs	10%	7.5%	25%
27	58.02 110	Carpets, Rugs etc of Wool or Fine Animal Hair Tufted	10%	7.5%	25%
28	58.02 120	Carpets, Rugs etc of Wool or Fine Animal Hair Woven	10%	7.5%	25%
29	58.02 190	Carpets, Rugs etc of Wool or Fine Animal Hair not Tufted or Woven	10%	7.5%	25%
30	58.02 210	Carpets, Rugs etc of Man-made Textile Materials Tufted	10%	7.5%	25%
31	58.02 220	Carpets, Rugs of Man-made Textile Materials Woven	10%	7.5%	25%
32	58.02 910	Carpets, Rugs etc of Man-made Textile Materials Not Tufted or Woven	10%	7.5%	25%
33	58.02 910	Carpets, Rugs etc of Other Textile Materials Tufted	10%	7.5%	25%
34	58.02 990	Carpets, Rugs of Other Textile Materials Other than Tufted	10%	7.5%	25%
35	58.04 100	Pile and Chenille Fabrics of Wool Woven	10%	7.5%	25%
36	58.04 200	Pile and Chenille Fabrics of Cotton Woven	10%	7.5%	25%
37	58.04 300	Pile and Chenille Fabrics of Synthetic Fibres Woven	10%	7.5%	25%
38	58.04 400	Pile and Chenille Fabrics of Regenerated Fibres Woven	10%	7.5%	25%
39	58.05 000	Narrow Woven Fabrics of Textile Materials	10%	7.5%	25%
40	58.06 000	Woven Labels Badges and the Like	10%	7.5%	25%
41	58.07 000	Chenille Gimped Yard Braids and Ornamental Trimmings in the Piece Tassels Pompons and the Like	10%	7.5%	25%
42	58.08 900	Other Tulle and Net Fabrics Plain	10%	7.5%	25%

BIL.	COCN	HURAIAN	KADAR SEKARANG	KADAR ASEAN	MARGIN KEUTAMAAN
43	58.09 000	Tulle and Other Net Fabrics Figured Lace in the Piece Strips or Motifs	10%	7.5%	25%
44	58.10 000	Embroidery in the Piece Strips or Motifs	10%	7.5%	25%
45	62.01 100	Travelling Rugs and Blankets Electric	10%	7.5%	25%
46	62.01 210	Travelling Rugs and Blankets, Non-Electric Wool	10%	7.5%	25%
47	62.01 220	Travelling Rugs and Blankets, Non-Electric Cotton	10%	7.5%	25%
48	62.01 230	Travelling Rugs and Blankets, Non-Electric Synthetic Fibres	10%	7.5%	25%
49	62.02 290	Travelling Rugs and Blankets, Non-Electric Other Textile Materials	10%	7.5%	25%
50	65.07 000	Head-bands Linings Foundations etc for Headgear	10%	7.5%	25%
51	66.01 000	Umbrellas and Sunshades	10%	7.5%	25%
52	66.02 000	Walking Sticks etc	10%	7.5%	25%
53	66.03 000	Parts for Umbrellas, Walking Sticks, Whips etc	10%	7.5%	25%
54	67.04 100	Hair Nets	10%	7.5%	25%
55	84.53 100	Analogue and Hybrid Data Processing Machines	20%	15%	25%
56	84.53 200	Complete Digital Data Processing Machines	20%	15%	25%
57	84.53 300	Complete Digital Central Processing Units Digital Processors	20%	15%	25%
58	84.53 400	Digital Central Storage Units Separately Consigned	20%	15%	25%
59	84.53 500	Peripheral Units Including Control and Adapting Units	20%	15%	25%
60	84.53 900	Other Computers Related Peripheral Machines or Units	20%	15%	25%
61	87.09 110	Motor Cycles with or without Side-cars New	20%	15%	25%
62	87.09 120	Motor Cycles with or without Side-cars Used	20%	15%	25%
63	87.09 210	Motor Scooters with or without Side-cars New	20%	15%	25%
64	87.09 220	Motor Scooters with or without Side-cars Used	20%	15%	25%
65	87.09 910	Other Motorised Cycles New	20%	15%	25%
66	87.09 920	Other Motorised Cycles Used	20%	15%	25%
67	87.10 100	Bicycles	20%	15%	25%

WARTA KERAJAAN NEGARA BRUNEI DARUSSALAM

BIL.	COCN	HURAIAN	KADAR SEKARANG	KADAR ASEAN	MARGIN KEUTAMAAN
68	87.10 900	Other Cycles Including Delivery Tricycles Not Motorised	20%	15%	25%
69	87.12 100	Parts for Motor Cycles etc	20%	15%	25%
70	87.12 200	Parts for Cycles Not Motorised	20%	15%	25%

Diperbuat pada hari ini 24 haribulan Disember, 1988.

DENGAN TITAH PERINTAH

DULI YANG TERAMAT MULIA PADUKA SERI PENGIRAN DIGADONG
SAHIBUL MAL PENGIRAN MUDA HAJI JEFRI BOLKIAH
MENTERI KEWANGAN,
NEGARA BRUNEI DARUSSALAM.