

No. S 26

EXCISE ORDER, 2006
(S 40/06)

EXCISE DUTIES ORDER, 2007

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EXCISE ORDER, 2006
(S 40/06)

EXCISE DUTIES ORDER, 2007

In exercise of the power conferred by section 9 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 Order, 2007 and shall commence on a date to be appointed by the Minister, with the approval of His Majesty the Sultan and Yang Di-Pertuan, by notification in the *Gazette*.

Interpretation.

2. (1) In this Order, unless the context otherwise requires —

"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;

"%" 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 customs, such conditions of use shall not be taken to be fulfilled unless at the time of importation or clearance through 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.

(4) The following rules of interpretation shall be used for the classification of all goods as set out in the First Schedule —

(a) the titles of Sections, Chapters and sub-Chapters are provided for ease of reference only but classification shall be determined in accordance with the terms of the headings and any relative Section or Chapter Notes and, provided the headings or such Notes do not otherwise require, be determined in accordance be rules (b) to (f);

- (b) (i) any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished unless, as presented, the incomplete or unfinished article has the essential character of a complete or finished article. It shall also be taken to include a reference to that article complete or finished (or classified as complete or finished by virtue of this rule), presented unassembled or disassembled;
- (ii) any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be in accordance with rule (c);

(c) when by application of rule (b)(ii) or for any other reason, goods are, *prima facie*, classifiable under 2 or more headings, classification shall be effected as follows —

- (i) the heading which provides the most specific description shall be preferred to a heading providing a more general description. However, when 2 or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items put up in a set for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;
- (ii) mixed or composite goods consisting of different materials or made up of different components and goods put up in a set for retail sale, which cannot be classified by reference to sub-rule (i), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;
- (iii) goods which cannot be classified by reference to sub-rules (i) or (ii) shall be classified under the heading which occurs last in numerical order among those which equally merit consideration;

(d) goods which cannot be classified by reference to rules (a) to (c) shall be classified under the heading appropriate to the goods to which they are most akin;

(e) without prejudice to rules *(a)* to *(d)* —

- (i)* camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith, but this sub-rule shall not apply when such packing materials or packing containers are clearly suitable for repetitive use;
- (ii)* subject to sub-rule *(i)*, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods, but this sub-rule shall not apply when such packing materials or packing containers are clearly suitable for repetitive use;

(f) without prejudice to rules *(a)* to *(d)*, the classification of goods in the sub-headings of a heading shall be determined in accordance with the terms of those sub-headings and any related Sub-heading Notes and, with the necessary modifications, to rules *(b)* to *(e)* on the understanding that only sub-headings at the same level are comparable. For the purposes of this rule, the relative Section and Chapter Notes shall also apply, unless the context otherwise requires.

Excise duty.

3. (1) There shall be charged, in respect of any goods imported into or manufactured in Brunei Darussalam, excise duties at the respective rates set out in the fifth column of the First Schedule which shall be such percentage of the value of the goods.

(2) Any such duties shall be levied, collected and paid in accordance with the Excise Order, 2006 (S 40/06).

(3) Notwithstanding sub-paragraphs (1) and (2), where the total amount of excise duty computed with reference to any one excise document —

(a) is less than one dollar, no excise duty shall be charged;

(b) exceeds one dollar and includes a fraction of a dollar, the fraction shall be treated as a complete dollar.

{4} Notwithstanding sub-paragraphs (1) and (2) —

(a) no excise duty shall be charged on the goods listed in Part A of the Second Schedule, when imported, manufactured or purchased prior to clearance through 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 excise duty shall be charged on the goods listed in Part B of the Second Schedule when imported or manufactured in accordance with any condition attached thereto as set out in that Part.

Power of Minister to remit excise duty.

4. The Minister may remit in whole or in part any excise duty payable by any person on any goods imported or manufactured, 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 Controller to refund excise duty on local purchase by scheduled persons.

5. (1) The Controller may make a refund of any excise 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.

(2) No refund of any excise duty shall be made under sub-paragraph (1) except on a claim made within 12 months of the date of payment of the excise duty.

(3) No refund of any excise duty shall be granted under the Excise Order, 2006 (S 40/06) if the amount of the refund claimed in respect of any separate item is less than \$500.

Amendment of Schedules.

6. The Minister may, with the approval of His Majesty the Sultan and Yang Di-Pertuan, by order published in the *Gazette*, amend the Second and Third Schedules.

FIRST SCHEDULE

paragraphs 2 and 3(1)

RATE OF EXCISE DUTY

Chapter 22

Beverages, spirits and vinegar

NOTES

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water and water of similar purity (heading 28.51);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20° Centigrade.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

SUB-HEADING NOTE

1. For the purposes of subheading 22.04.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
22.03	2203.00	Beer made from malt.		
	10	- Stout and porter	1	\$30.00/dal
	90	- Other, including ale	1	\$30.00/dal
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	2204.10 00	- Sparkling wine <i>- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</i>	1	\$120.00/dal
	2204.21	<i>-- In containers holding 2 litres or less: --- Wine:</i>		
	11	---- Of an alcoholic strength by volume not exceeding 15% vol.	1	\$55.00/dal
	12	---- Of an alcoholic strength by volume exceeding 15% vol.	1	\$90.00/dal
		<i>--- Grape must:</i>		
	21	---- Of an alcoholic strength by volume not exceeding 15% vol.	1	\$55.00/dal
	22	---- Of an alcoholic strength by volume exceeding 15% vol.	1	\$90.00/dal
	2204.29	<i>-- Other: --- Wine:</i>		
	11	---- Of an alcoholic strength by volume not exceeding 15% vol.	1	\$55.00/dal
	12	---- Of an alcoholic strength by volume exceeding 15% vol.	1	\$90.00/dal
		<i>--- Grape must:</i>		
	21	---- Of an alcoholic strength by volume not exceeding 15% vol.	1	\$55.00/dal
	22	---- Of an alcoholic strength by volume exceeding 15% vol.	1	\$90.00/dal
	2204.30	<i>- Other grape must:</i>		
	10	-- Of an alcoholic strength by volume not exceeding 15% vol.	1	\$55.00/dal
	20	-- Of an alcoholic strength by volume exceeding 15% vol.	1	\$90.00/dal
22.05		Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances.		
	2205.10	<i>- In containers holding 2 litres or less:</i>		
	10	-- Of an alcoholic strength by volume not exceeding 15% vol.	1	\$55.00/dal
	20	-- Of an alcoholic strength by volume exceeding 15% vol.	1	\$90.00/dal
	2205.90	<i>- Other:</i>		

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
22.06	2206.00	10 - - Of an alcoholic strength by volume not exceeding 15% vol.	1	\$55.00/dal
		20 - - Of an alcoholic strength by volume exceeding 15% vol.	1	\$90.00/dal
		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		
		10 - Cider and perry	1	\$30.00/dal
		20 - Sake (rice wine)	1	\$90.00/dal
		30 - Toddy	1	\$90.00/dal
		40 - Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%	1	\$30.00/dal
		50 - Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%	1	\$30.00/dal
		90 - Other, including mead	1	\$30.00/dal
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.		
	2207.10 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	1	\$250.00.p.p.dal
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.		
	2208.20	- <i>Spirits obtained by distilling grape wine or grape marc:</i>		
	10	- - Brandy of an alcoholic strength by volume not exceeding 46% vol.	1	\$250.00.p.p.dal
	20	- - Brandy of an alcoholic strength by volume exceeding 46% vol.	1	\$250.00.p.p.dal
	30	- - Other, of an alcoholic strength by volume not exceeding 46% vol.	1	\$250.00.p.p.dal
	40	- - Other, of an alcoholic strength by volume exceeding 46% vol.	1	\$250.00.p.p.dal
	2208.30	- <i>Whiskies:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 46% vol.	1	\$250.00.p.p.dal
	20	- - Of an alcoholic strength by volume exceeding 46% vol.	1	\$250.00.p.p.dal
	2208.40	- <i>Rum and tafia:</i>		
	10	- - Of an alcoholic strength by volume not exceeding 46% vol.	1	\$250.00.p.p.dal

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	20	-- Of an alcoholic strength by volume exceeding 46% vol.	1	\$250.00.p.p.dal
	2208.50	- <i>Gin and Geneva:</i>		
	10	-- Of an alcoholic strength by volume not exceeding 46% vol.	1	\$250.00.p.p.dal
	20	-- Of an alcoholic strength by volume exceeding 46% vol.	1	\$250.00.p.p.dal
	2208.60	- <i>Vodka:</i>		
	10	-- Of an alcoholic strength by volume not exceeding 46% vol.	1	\$250.00.p.p.dal
	20	-- Of an alcoholic strength by volume exceeding 46% vol.	1	\$250.00.p.p.dal
	2208.70	- <i>Liqueurs and cordials:</i>		
	10	-- Of an alcoholic strength by volume not exceeding 57% vol.	1	\$250.00/dal
	20	-- Of an alcoholic strength by volume exceeding 57% vol.	1	\$250.00/dal
	2208.90	- <i>Other:</i>		
	10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	1	\$90.00/dal
	20	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	1	\$120.00.p.p.dal
	30	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol.	1	\$90.00/dal
	40	-- Other samsu of an alcoholic strength by volume exceeding 40% vol.	1	\$120.00.p.p.dal
	50	-- Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.	1	\$90.00/dal
	60	-- Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol.	1	\$120.00.p.p.dal
	70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	1	\$250.00/dal
	80	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	1	\$250.00/dal
	90	-- Other	1	\$120.00.p.p.dal

Chapter 24

Tobacco and manufactured tobacco substitutes

NOTE

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
24.01		Unmanufactured tobacco; tobacco refuse.		
	2401.10	- Tobacco, not stemmed/stripped:		
	10	-- Virginia type, flue-cured	kg	\$30.00/kg
	20	-- Virginia type, not flue cured	kg	\$30.00/kg
	30	-- Other, flue-cured	kg	\$30.00/kg
	90	-- Other, not flue cured	kg	\$30.00/kg
	2401.20	- Tobacco, partly or wholly stemmed/stripped:		
	10	-- Virginia type, flue-cured	kg	\$30.00/kg
	20	-- Virginia type, not flue cured	kg	\$30.00/kg
	30	-- Oriental type	kg	\$30.00/kg
	40	-- Burley type	kg	\$30.00/kg
	50	-- Other, flue-cured	kg	\$30.00/kg
	90	-- Other, not flue cured	kg	\$30.00/kg
	2401.30	- Tobacco refuse:		
	10	-- Tobacco stems	kg	\$30.00/kg
90	-- Other	kg	\$30.00/kg	
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.		
	2402.10 00	- Cigars, cheroots and cigarillos, containing tobacco	kg	\$100.00/kg
	2402.20	- Cigarettes containing tobacco:		
	10	-- Beedies	kg	\$60.00/kg
	90	-- Other	kg	\$60.00/kg
	2402.90	- Other:		
10	-- Cigars, cheroots and cigarillos of tobacco substitutes	kg	\$60.00/kg	
20	-- Cigarettes of tobacco substitutes	kg	\$60.00/kg	

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.		
	2403.10	- <i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</i> -- <i>Packed for retail sale:</i>		
	11	--- Blended tobacco	kg	\$60.00/kg
	19	--- Other	kg	\$60.00/kg
		-- <i>Manufactured tobacco for cigarette making:</i>		
	21	--- Blended tobacco	kg	\$35.00/kg
	29	--- Other	kg	\$35.00/kg
	90	-- Other - <i>Other:</i>	kg	\$35.00/kg
	2403.91 00	-- "Homogenised" or "reconstituted" tobacco	kg	\$60.00/kg
	2403.99	-- <i>Other:</i>		
	10	--- Tobacco extracts and essences	kg	\$60.00/kg
	30	--- Manufactured tobacco substitutes	kg	\$60.00/kg
	40	--- Snuff	kg	\$60.00/kg
	50	--- Smokeless tobacco, including chewing and sucking tobacco	kg	\$60.00/kg
	60	--- Ang Hoon	kg	\$60.00/kg
	90	--- Other	kg	\$60.00/kg

Chapter 87

Vehicles, other than railway or tramway rolling-stock,
and parts thereof 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 95.01.

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
87.01		Tractors (other than tractors of heading 87.09).		
	8701.20	- Road tractors for semi-trailers:		
		-- Of a cylinder capacity not exceeding 1,100 cc:		
	11	--- Four wheeled truck tractors	u	15%
	19	--- Other	u	15%
		-- Of a cylinder capacity exceeding 1,100 cc:		
		--- Of a power not exceeding 67 kW:		
	21	---- Four wheeled truck tractors	u	15%
	29	---- Other	u	15%
		--- Of a power exceeding 67 kW:		
	31	---- Four wheeled truck tractors	u	15%
	39	---- Other	u	15%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
87.02	8702.10	<p>Motor vehicles for the transport of 10 or more persons, including the driver.</p> <p><i>- With compression-ignition internal combustion piston engine (diesel or semi-diesel):</i></p> <p><i>-- For the transport of less than 16 persons:</i></p> <p><i>--- Motor buses:</i></p> <p><i>---- CKD:</i></p> <p>01 <i>----- Of a gross vehicle weight not exceeding 5 tons</i></p> <p>02 <i>----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons</i></p> <p>03 <i>----- Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons</i></p> <p>04 <i>----- Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons</i></p> <p>05 <i>----- Of a gross vehicle weight exceeding 24 tons</i></p> <p><i>---- CBU/Other:</i></p> <p>06 <i>----- Of a gross vehicle weight not exceeding 5 tons</i></p> <p>07 <i>----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons</i></p> <p>08 <i>----- Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons</i></p> <p>09 <i>----- Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons</i></p> <p>10 <i>----- Of a gross vehicle weight exceeding 24 tons</i></p> <p><i>--- Other:</i></p> <p><i>---- CKD:</i></p> <p>11 <i>----- Of a gross vehicle weight not exceeding 5 tons</i></p> <p>12 <i>----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons</i></p> <p>13 <i>----- Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons</i></p> <p>14 <i>----- Of a gross vehicle weight exceeding 24 tons</i></p> <p><i>---- CBU/Other:</i></p>	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	15	----- Of a gross vehicle weight not exceeding 5 tons	u	20%
	16	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	17	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	20%
	18	----- Of a gross vehicle weight exceeding 24 tons	u	20%
		-- For the transport of 16 persons or more but less than 30 persons:		
		--- Motor buses:		
		---- CKD:		
	21	----- Of a gross vehicle weight not exceeding 5 tons	u	20%
	22	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	23	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	20%
	24	----- Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	20%
	25	----- Of a gross vehicle weight exceeding 24 tons	u	20%
		---- CBU/Other:		
	26	----- Of a gross vehicle weight not exceeding 5 tons	u	20%
	27	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	28	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	20%
	31	----- Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	20%
	32	----- Of a gross vehicle weight exceeding 24 tons	u	20%
		--- Other:		
		---- CKD:		
	33	----- Of a gross vehicle weight not exceeding 5 tons	u	20%
	34	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	35	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	36	----- Of a gross vehicle weight exceeding 24 tons ---- <i>CBU/Other:</i>	u	20%
	37	----- Of a gross vehicle weight not exceeding 5 tons	u	20%
	38	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	39	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	20%
	40	----- Of a gross vehicle weight exceeding 24 tons -- <i>For the transport of 30 persons or more:</i> --- <i>Buses designed specially for use in airports:</i> ---- <i>CKD:</i>	u	20%
	41	----- Of a gross vehicle weight not exceeding 5 tons	u	20%
	42	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	43	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	20%
	44	----- Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	20%
	45	----- Of a gross vehicle weight exceeding 24 tons ---- <i>CBU/Other:</i>	u	20%
	46	----- Of a gross vehicle weight not exceeding 5 tons	u	20%
	47	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	48	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	20%
	49	----- Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	20%
	50	----- Of a gross vehicle weight exceeding 24 tons --- <i>Other motor buses:</i> ---- <i>CKD:</i>	u	20%
	51	----- Of a gross vehicle weight not exceeding 5 tons	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	52	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	53	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	20%
	54	----- Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	20%
	55	----- Of a gross vehicle weight exceeding 24 tons	u	20%
		---- <i>CBU/Other:</i>		
	56	----- Of a gross vehicle weight not exceeding 5 tons	u	20%
	57	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	58	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 18 tons	u	20%
	59	----- Of a gross vehicle weight exceeding 18 tons but not exceeding 24 tons	u	20%
	60	----- Of a gross vehicle weight exceeding 24 tons	u	20%
		--- <i>Other:</i>		
		---- <i>CKD:</i>		
	61	----- Of a gross vehicle weight not exceeding 5 tons	u	20%
	62	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	63	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	20%
	64	----- Of a gross vehicle weight exceeding 24 tons	u	20%
		---- <i>CBU/Other:</i>		
	65	----- Of a gross vehicle weight not exceeding 5 tons	u	20%
	66	----- Of a gross vehicle weight exceeding 5 tons but not exceeding 6 tons	u	20%
	67	----- Of a gross vehicle weight exceeding 6 tons but not exceeding 24 tons	u	20%
	68	----- Of a gross vehicle weight exceeding 24 tons	u	20%
	8702.90	- <i>Other:</i>		
		-- <i>For the transport of less than 16 persons:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		<i>--- Motor buses:</i>		
	11	---- CKD	u	20%
	12	---- CBU/Other	u	20%
		<i>--- Other:</i>		
	21	---- CKD	u	20%
	22	---- CBU/Other	u	20%
		<i>-- For the transport of 16 persons or more but less than 30 persons:</i>		
		<i>--- Motor buses:</i>		
	31	---- CKD	u	20%
	32	---- CBU/Other	u	20%
		<i>--- Other:</i>		
	41	---- CKD	u	20%
	42	---- CBU/Other	u	20%
		<i>-- For the transport of 30 persons and more:</i>		
		<i>--- Buses designed specially for use in airport:</i>		
	51	---- CKD	u	20%
	52	---- CBU/Other	u	20%
		<i>--- Other motor buses:</i>		
	61	---- CKD	u	20%
	62	---- CBU/Other	u	20%
		<i>--- Other:</i>		
	91	---- CKD	u	20%
	92	---- CBU/Other	u	20%
87.03		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.		
	8703.10	<i>- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:</i>		
		<i>-- For the transport of not more than 8 persons including the driver:</i>		
	11	--- Golf cars and golf buggies	u	20%
	12	--- Go-karts	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	19	--- Other -- For the transport of 9 persons including the driver:	u	20%
	91	--- Golf cars and golf buggies	u	20%
	99	--- Other - Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	u	20%
	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:		
	10	--- Hearses	u	20%
	20	--- Prison vans --- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:	u	20%
	31	---- CKD	u	20%
	32	---- CBU/Other --- Other, for the transport of 8 persons or less:	u	20%
	41	---- Four wheel drive vehicles, CKD	u	20%
	42	---- Four wheel drive vehicles, CBU/Other	u	20%
	43	---- Other, CKD	u	20%
	44	---- Other --- Other, for the transport of 9 persons including the driver:	u	20%
	51	---- Four wheel drive vehicles, CKD	u	20%
	52	---- Four wheel drive vehicles, CBU/Other	u	20%
	53	---- Motor cars (including station wagons, sports cars and racing cars), CKD	u	20%
	54	---- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	55	---- Other, CKD	u	20%
	56	---- Other	u	20%
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
	20	--- Motor-homes	u	20%
	30	--- Hearses	u	20%
	40	--- Prison vans --- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	51	---- CKD	u	20%
	52	---- CBU/Other	u	20%
		<i>--- Other, for the transport of 8 persons or less:</i>		
	61	---- Four wheel drive vehicles, CKD	u	20%
	62	---- Four wheel drive vehicles, CBU/Other	u	20%
	63	---- Other, CKD	u	20%
	64	---- Other	u	20%
		<i>--- Other, for the transport of 9 persons including the driver:</i>		
	71	---- Four wheel drive vehicles, CKD	u	20%
	72	---- Four wheel drive vehicles, CBU/Other	u	20%
	73	---- Motor cars (including station wagons, sports cars and racing cars), CKD	u	20%
	74	---- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	75	---- Other, CKD	u	20%
	76	---- Other	u	20%
	8703.23	<i>-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:</i>		
	12	---- Motor-homes	u	20%
	13	---- Hearses	u	20%
	14	---- Prison vans	u	20%
		<i>--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
		<i>---- CKD:</i>		
	15	----- Of a cylinder capacity less than 2,000 cc	u	20%
	16	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	17	----- Of a cylinder capacity 2,500 cc and above	u	20%
		<i>---- CBU/Other:</i>		
	21	----- Of a cylinder capacity less than 1,800 cc	u	20%
	22	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	20%
	23	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	24	----- Of a cylinder capacity 2,500 cc and above --- Other, for the transport of 8 persons or less: ---- Four wheel drive vehicles, CKD:	u	20%
	25	----- Of a cylinder capacity less than 1,800 cc	u	20%
	26	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	20%
	27	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	28	----- Of a cylinder capacity 2,500 cc and above ---- Four wheel drive vehicles, CBU/Other:	u	20%
	31	----- Of a cylinder capacity less than 1,800 cc	u	20%
	32	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	20%
	33	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	34	----- Of a cylinder capacity 2,500 cc and above ---- Other, CKD:	u	20%
	35	----- Of a cylinder capacity less than 1,800 cc	u	20%
	36	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	20%
	37	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	38	----- Of a cylinder capacity 2,500 cc and above ---- Other:	u	20%
	41	----- Of a cylinder capacity less than 1,800 cc	u	20%
	42	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	20%
	43	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	44	----- Of a cylinder capacity 2,500 cc and above --- Other, for the transport of 9 persons including the driver: ---- Motor cars (including station wagons, sports cars and racing cars):	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		----- <i>CKD:</i>		
	45	----- Of a cylinder capacity less than 2,000 cc	u	20%
	46	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	47	----- Of a cylinder capacity 2,500 cc and above	u	20%
		----- <i>CBU/Other:</i>		
	51	----- Of a cylinder capacity less than 1,800 cc	u	20%
	52	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	53	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	54	----- Of a cylinder capacity 2,500 cc and above	u	20%
		---- <i>Four wheel drive vehicles, CKD:</i>		
	55	----- Of a cylinder capacity less than 1,800 cc	u	20%
	56	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	20%
	57	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	58	----- Of a cylinder capacity 2,500 cc and above	u	20%
		---- <i>Four wheel drive vehicles, CBU/Other:</i>		
	61	----- Of a cylinder capacity less than 1,800 cc	u	20%
	62	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	20%
	63	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	64	----- Of a cylinder capacity 2,500 cc and above	u	20%
		---- <i>Other, CKD:</i>		
	65	----- Of a cylinder capacity less than 1,800 cc	u	20%
	66	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	20%
	67	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	68	----- Of a cylinder capacity 2,500 cc and above	u	20%
		----- <i>Other:</i>		
	71	----- Of a cylinder capacity less than 1,800 cc	u	20%
	72	----- Of a cylinder capacity 1,800 cc but less than 2,000 cc	u	20%
	73	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	74	----- Of a cylinder capacity 2,500 cc and above	u	20%
	8703.24	-- <i>Of a cylinder capacity exceeding 3,000 cc:</i>		
		--- <i>Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:</i>		
	12	----- Motor-homes	u	20%
	13	----- Hearses	u	20%
	14	----- Prison vans	u	20%
		----- <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
	21	----- CKD	u	20%
	22	----- CBU/Other	u	20%
		----- <i>Other, for the transport of 8 persons or less:</i>		
	31	----- Four wheel drive vehicles, CKD	u	20%
	32	----- Four wheel drive vehicles, CBU/Other	u	20%
	33	----- Other, CKD	u	20%
	34	----- Other	u	20%
		----- <i>Other, for the transport of 9 persons including the driver:</i>		
	41	----- Four wheel drive vehicles, CKD	u	20%
	42	----- Four wheel drive vehicles, CBU/Other	u	20%
	43	----- Motor cars (including station wagons, sports cars and racing cars), CKD	u	20%
	44	----- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	45	----- Other, CKD	u	20%
	46	----- Other	u	20%
		--- <i>Of a cylinder capacity exceeding 4,000 cc:</i>		
	52	----- Motor-homes	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	53	---- Hearses	u	20%
	54	---- Prison vans	u	20%
		---- <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
	61	----- CKD	u	20%
	62	----- CBU/Other	u	20%
		---- <i>Other, for the transport of 8 persons or less:</i>		
	71	----- Four wheel drive vehicles, CKD	u	20%
	72	----- Four wheel drive vehicles, CBU/Other	u	20%
	73	----- Other, CKD	u	20%
	74	----- Other	u	20%
		---- <i>Other, for the transport of 9 persons including the driver:</i>		
	81	----- Four wheel drive vehicles, CKD	u	20%
	82	----- Four wheel drive vehicles, CBU/Other	u	20%
	83	----- Motor cars (including station wagons, sports cars and racing cars), CKD	u	20%
	84	----- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	85	----- Other, CKD	u	20%
	86	----- Other	u	20%
		- <i>Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</i>		
	8703.31	-- <i>Of a cylinder capacity not exceeding 1,500 cc:</i>		
	20	--- Motor-homes	u	20%
	30	--- Hearses	u	20%
	40	--- Prison vans	u	20%
		--- <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
	51	---- CKD	u	20%
		---- <i>CBU/Other:</i>		
	52	----- New	u	20%
	53	----- Used	u	20%
		--- <i>Other, for the transport of 8 persons or less:</i>		
	61	---- Four wheel drive vehicles, CKD	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	62	---- Four wheel drive vehicles, CBU/Other	u	20%
	63	---- Other, CKD	u	20%
	64	---- Other	u	20%
		<i>--- Other, for the transport of 9 persons including the driver:</i>		
	71	---- Four wheel drive vehicles, CKD	u	20%
	72	---- Four wheel drive vehicles, CBU/Other	u	20%
	73	---- Motor cars (including station wagons, sports cars and racing cars), CKD	u	20%
	74	---- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	75	---- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	76	---- Other, CKD	u	20%
	77	---- Other	u	20%
	8703.32	<i>-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:</i>		
	12	--- Motor-homes	u	20%
	13	--- Hearses	u	20%
	14	--- Prison vans	u	20%
		<i>--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
		<i>---- CKD:</i>		
	21	----- Of a cylinder capacity less than 2,000 cc	u	20%
	22	----- Of a cylinder capacity 2,000 cc and above	u	20%
		<i>---- CBU/Other:</i>		
	23	----- New	u	20%
	24	----- Used, of a cylinder capacity less than 1,800 cc	u	20%
	25	----- Used, of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	26	----- Used, of a cylinder capacity 2,000 cc and above	u	20%
		<i>--- Other, for the transport of 8 persons or less:</i>		
		<i>---- Four wheel drive vehicles, CKD:</i>		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	31	----- Of a cylinder capacity less than 1,800 cc	u	20%
	32	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	33	----- Of a cylinder capacity 2,000 cc and above <i>----- Four wheel drive vehicles, CBU/Other:</i>	u	20%
	34	----- Of a cylinder capacity less than 1,800 cc	u	20%
	35	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	36	----- Of a cylinder capacity 2,000 cc and above <i>----- Other, CKD:</i>	u	20%
	41	----- Of a cylinder capacity less than 1,800 cc	u	20%
	42	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	43	----- Of a cylinder capacity 2,000 cc and above <i>----- Other:</i>	u	20%
	44	----- Of a cylinder capacity less than 1,800 cc	u	20%
	45	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	46	----- Of a cylinder capacity 2,000 cc and above <i>--- Other, for the transport of 9 persons including the driver: ----- Motor cars (including station wagons, sports cars and racing cars): ----- CKD:</i>	u	20%
	51	----- Of a cylinder capacity less than 2,000 cc	u	20%
	52	----- Of a cylinder capacity 2,000 cc and above <i>----- CBU/Other:</i>	u	20%
	53	----- New	u	20%
	54	----- Used, of a cylinder capacity less than 1,800 cc	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	55	----- Used, of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	55	----- Used, of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	56	----- Used, of a cylinder capacity 2,000 cc and above	u	20%
		---- <i>Other:</i>		
		----- <i>Four wheel drive vehicles, CKD:</i>		
	61	----- Of a cylinder capacity less than 1,800 cc	u	20%
	62	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	63	----- Of a cylinder capacity 2,000 cc and above	u	20%
		----- <i>Four wheel drive vehicles, CBU/Other:</i>		
	64	----- Of a cylinder capacity less than 1,800 cc	u	20%
	65	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	66	----- Of a cylinder capacity 2,000 cc and above	u	20%
		----- <i>Other, CKD:</i>		
	71	----- Of a cylinder capacity less than 1,800 cc	u	20%
	72	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	73	----- Of a cylinder capacity 2,000 cc and above	u	20%
		----- <i>Other:</i>		
	74	----- Of a cylinder capacity less than 1,800 cc	u	20%
	75	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	76	----- Of a cylinder capacity 2,000 cc and above	u	20%
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc: --- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:		
	12	---- Motor-homes	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	13	---- Hearses	u	20%
	14	---- Prison vans	u	20%
		<i>---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
	21	----- CKD	u	20%
	22	----- CBU/Other, new	u	20%
	23	----- CBU/Other, used	u	20%
		<i>---- Other, for the transport of 8 persons or less:</i>		
	24	----- Four wheel drive vehicles, CKD	u	20%
	25	----- Four wheel drive vehicles, CBU/Other	u	20%
	26	----- Other, CKD	u	20%
	27	----- Other	u	20%
		<i>---- Other, for the transport of 9 persons including the driver:</i>		
	28	----- Four wheel drive vehicles, CKD	u	20%
	29	----- Four wheel drive vehicles, CBU/Other	u	20%
	30	----- Motor cars (including station wagons, sports cars and racing cars), CKD	u	20%
	31	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	32	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	33	----- Other, CKD	u	20%
	34	----- Other	u	20%
		<i>--- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:</i>		
	42	---- Motor-homes	u	20%
	43	---- Hearses	u	20%
	44	---- Prison vans	u	20%
		<i>---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
	51	----- CKD	u	20%
	52	----- CBU/Other, new	u	20%
	53	----- CBU/Other, used	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		<i>---- Other, for the transport of 8 persons or less:</i>		
	54	----- Four wheel drive vehicles, CKD	u	20%
	55	----- Four wheel drive vehicles, CBU/Other	u	20%
	56	----- Other, CKD	u	20%
	57	----- Other	u	20%
		<i>---- Other, for the transport of 9 persons including the driver:</i>		
	58	----- Four wheel drive vehicles, CKD	u	20%
	59	----- Four wheel drive vehicles, CBU/Other	u	20%
	61	----- Motor cars (including station wagons, sports cars and racing cars), CKD	u	20%
	62	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	63	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	64	----- Other, CKD	u	20%
	65	----- Other	u	20%
		<i>--- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:</i>		
	72	---- Motor-homes	u	20%
	73	---- Hearses	u	20%
	74	---- Prison vans	u	20%
		<i>---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
	81	----- CKD	u	20%
	82	----- CBU/Other, new	u	20%
	83	----- CBU/Other, used	u	20%
		<i>---- Other, for the transport of 8 persons or less:</i>		
	84	----- Four wheel drive vehicles, CKD	u	20%
	85	----- Four wheel drive vehicles, CBU/Other	u	20%
	86	----- Other, CKD	u	20%
	87	----- Other	u	20%
		<i>---- Other, for the transport of 9 persons including the driver:</i>		
	88	----- Four wheel drive vehicles, CKD	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	89	----- Four wheel drive vehicles, CBU/Other	u	20%
	91	----- Motor cars (including station wagons, sports cars and racing cars), CKD	u	20%
	92	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	93	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	u	20%
	94	----- Other, CKD	u	20%
	99	----- Other	u	20%
	8703.90	- Other:		
	12	-- Motor-homes	u	20%
	13	-- Hearses	u	20%
	14	-- Prison vans	u	20%
		-- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
	21	--- Electric powered	u	20%
		--- Other:		
		---- CKD:		
	22	----- Of a cylinder capacity less than 2,000 cc	u	20%
	23	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	24	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	20%
	25	----- Of a cylinder capacity 3,000 cc and above	u	20%
		---- CBU/Other:		
	26	----- Of a cylinder capacity less than 1,800 cc	u	20%
	27	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	28	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	31	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	32	----- Of a cylinder capacity 3,000 cc and above -- Other, for the transport of 8 persons or less: --- Four wheel drive vehicles, CKD:	u	20%
	33	----- Of a cylinder capacity less than 1,800 cc	u	20%
	34	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	35	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	36	----- Of a cylinder capacity 2,500 cc and above --- Four wheel drive vehicles, CBU/Other:	u	20%
	37	----- Of a cylinder capacity less than 1,800 cc	u	20%
	38	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	41	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	42	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	20%
	43	----- Of a cylinder capacity 3,000 cc and above --- Other, CKD:	u	20%
	44	----- Of a cylinder capacity less than 1,800 cc	u	20%
	45	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	46	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	47	----- Of a cylinder capacity 2,500 cc and above --- Other:	u	20%
	48	----- Of a cylinder capacity less than 1,800 cc	u	20%
	51	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	52	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	53	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	54	---- Of a cylinder capacity 3,000 cc and above -- Other, for the transport of 9 persons: --- Motor cars (including station wagons, sports cars and racing cars):	u	20%
	61	---- Electric powered ---- Other: ----- CKD:	u	20%
	62	----- Of a cylinder capacity less than 2,000 cc	u	20%
	63	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	64	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	20%
	65	----- Of a cylinder capacity 3,000 cc and above ----- CBU/Other:	u	20%
	66	----- Of a cylinder capacity less than 1,800 cc	u	20%
	67	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	68	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	71	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	20%
	72	----- Of a cylinder capacity 3,000 cc and above --- Other four wheel drive vehicles, CKD:	u	20%
	73	---- Of a cylinder capacity less than 1,800 cc	u	20%
	74	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	75	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	76	---- Of a cylinder capacity 2,500 cc and above	u	20%

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Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		--- <i>Other four wheel drive vehicles, CBU/Other:</i>		
	77	---- Of a cylinder capacity less than 1,800 cc	u	20%
	78	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	81	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	82	---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	20%
	83	---- Of a cylinder capacity 3,000 cc and above	u	20%
		--- <i>Other, CKD:</i>		
	84	---- Of a cylinder capacity less than 1,800 cc	u	20%
	85	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	86	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	87	---- Of a cylinder capacity 2,500 cc and above	u	20%
		--- <i>Other:</i>		
	88	---- Of a cylinder capacity less than 1,800 cc	u	20%
	91	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	u	20%
	92	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	u	20%
	93	---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	u	20%
	94	---- Of a cylinder capacity 3,000 cc and above	u	20%
87.04		Motor vehicles for the transport of goods.		
	8704.10	- <i>Dumpers designed for off-highway use:</i>		
		-- <i>Completely Knocked Down (CKD):</i>		
	11	--- g.v.w. exceeding 24t	u	20%
	12	--- g.v.w. not exceeding 24t	u	20%
		-- <i>Completely Built Up (CBU):</i>		
	21	--- g.v.w. exceeding 24t	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	22	--- g.v.w. not exceeding 24t	u	20%
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8704.21	-- Gross vehicle weight not exceeding 5t:		
		--- Completely Knocked Down (CKD):		
	11	---- Refrigerated vans	u	20%
	12	---- Refuse collection vehicles having refuse compressing device	u	20%
	13	---- Tanker vehicles	u	20%
	14	---- Designed for the transport of concrete or cement in bulk	u	20%
	15	---- Other vans, pick-up trucks and similar vehicles	u	20%
	16	---- Ordinary lorries (trucks)	u	20%
	19	---- Other	u	20%
		--- Completely Built Up (CBU)/Other:		
	21	---- Refrigerated vans	u	20%
	22	---- Refuse collection vehicles having refuse compressing device	u	20%
	23	---- Tanker vehicles	u	20%
	24	---- Designed for the transport of concrete or cement in bulk	u	20%
	25	---- Other vans, pick-up trucks and similar vehicles	u	20%
	26	---- Ordinary lorries (trucks)	u	20%
	29	---- Other	u	20%
	8704.22	-- g.v.w exceeding 5t but not exceeding 20t:		
		--- Completely Knocked Down (CKD):		
		---- g.v.w not exceeding 6t:		
	11	---- Refrigerated vans	u	20%
	12	---- Refuse collection vehicles having refuse compressing device	u	20%
	13	---- Tanker vehicles	u	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	14	----- Designed for the transport of concrete or cement in bulk	u	20%
	15	----- Other vans, pick-up trucks and similar vehicles	u	20%
	16	----- Ordinary lorries (trucks)	u	20%
	19	----- Other	u	20%
		<i>----- g.v.w exceeding 6t but not exceeding 10t:</i>		
	21	----- Refrigerated vans	u	20%
	22	----- Refuse collection vehicles having refuse compressing device	u	20%
	23	----- Tanker vehicles	u	20%
	24	----- Designed for the transport of concrete or cement in bulk	u	20%
	25	----- Other vans, pick-up trucks and similar vehicles	u	20%
	26	----- Ordinary lorries (trucks)	u	20%
	29	----- Other	u	20%
		<i>----- g.v.w exceeding 10t but not exceeding 20t:</i>		
	31	----- Refrigerated vans	u	20%
	32	----- Refuse collection vehicles having refuse compressing device	u	20%
	33	----- Tanker vehicles	u	20%
	34	----- Designed for the transport of concrete or cement in bulk	u	20%
	35	----- Other vans, pick-up trucks and similar vehicles	u	20%
	36	----- Ordinary lorries (trucks)	u	20%
	39	----- Other	u	20%
		<i>--- Completely Built Up (CBU)/Other:</i>		
		<i>----- g.v.w not exceeding 6t:</i>		
	41	----- Refrigerated vans	u	20%
	42	----- Refuse collection vehicles having refuse compressing device	u	20%
	43	----- Tanker vehicles	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	44	----- Designed for the transport of concrete or cement in bulk	u	20%
	45	----- Other vans, pick-up trucks and similar vehicles	u	20%
	46	----- Ordinary lorries (trucks)	u	20%
	49	----- Other	u	20%
		---- <i>g.v.w exceeding 6t but not exceeding 10t:</i>		
	51	----- Refrigerated vans	u	20%
	52	----- Refuse collection vehicles having refuse compressing device	u	20%
	53	----- Tanker vehicles	u	20%
	54	----- Designed for the transport of concrete or cement in bulk	u	20%
	55	----- Other vans, pick-up trucks and similar vehicles	u	20%
	56	----- Ordinary lorries (trucks)	u	20%
	59	----- Other	u	20%
		---- <i>g.v.w exceeding 10t but not exceeding 20t:</i>		
	61	----- Refrigerated vans	u	20%
	62	----- Refuse collection vehicles having refuse compressing device	u	20%
	63	----- Tanker vehicles	u	20%
	64	----- Designed for the transport of concrete or cement in bulk	u	20%
	65	----- Other vans, pick-up trucks and similar vehicles	u	20%
	66	----- Ordinary lorries (trucks)	u	20%
	69	----- Other	u	20%
	8704.23	-- <i>g.v.w exceeding 20t:</i>		
		--- <i>Completely Knocked Down (CKD):</i>		
		---- <i>g.v.w not exceeding 24t:</i>		
	11	----- Refrigerated vans	u	20%
	12	----- Refuse collection vehicles having refuse compressing device	u	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	13	----- Tanker vehicles	u	20%
	14	----- Designed for the transport of concrete or cement in bulk	u	20%
	15	----- Other vans, pick-up trucks and similar vehicles	u	20%
	16	----- Ordinary lorries (trucks)	u	20%
	19	----- Other	u	20%
		<i>----- g.v.w exceeding 24t:</i>		
	21	----- Refrigerated vans	u	20%
	22	----- Refuse collection vehicles having refuse compressing device	u	20%
	23	----- Tanker vehicles	u	20%
	24	----- Designed for the transport of concrete or cement in bulk	u	20%
	25	----- Other vans, pick-up trucks and similar vehicles	u	20%
	26	----- Ordinary lorries (trucks)	u	20%
	29	----- Other	u	20%
		<i>--- Completely Built Up (CBU):</i>		
		<i>----- g.v.w not exceeding 24t:</i>		
	31	----- Refrigerated vans	u	20%
	32	----- Refuse collection vehicles having refuse compressing device	u	20%
	33	----- Tanker vehicles	u	20%
	34	----- Designed for the transport of concrete or cement in bulk	u	20%
	35	----- Other vans, pick-up trucks and similar vehicles	u	20%
	36	----- Ordinary lorries (trucks)	u	20%
	39	----- Other	u	20%
		<i>----- g.v.w exceeding 24t:</i>		
	41	----- Refrigerated vans	u	20%
	42	----- Refuse collection vehicles having refuse compressing device	u	20%
	43	----- Tanker vehicles	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	44	----- Designed for the transport of concrete or cement in bulk	u	20%
	45	----- Other vans, pick-up trucks and similar vehicles	u	20%
	46	----- Ordinary lorries (trucks)	u	20%
	49	----- Other	u	20%
		<i>- Other, with spark-ignition internal combustion piston engine:</i>		
	8704.31	<i>-- g.v.w not exceeding 5t:</i>		
		<i>--- Completely Knocked Down (CKD):</i>		
	11	---- Refrigerated vans	u	20%
	12	---- Refuse collection vehicles having refuse compressing device	u	20%
	13	---- Tanker vehicles	u	20%
	14	---- Designed for the transport of concrete or cement in bulk	u	20%
	15	---- Other vans, pick-up trucks and similar vehicles	u	20%
	16	---- Ordinary lorries (trucks)	u	20%
	17	---- Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	u	20%
	19	---- Other	u	20%
		<i>--- Completely Built Up (CBU)/Other:</i>		
	21	---- Refrigerated vans	u	20%
	22	---- Refuse collection vehicles having refuse compressing device	u	20%
	23	---- Tanker vehicles	u	20%
	24	---- Designed for the transport of concrete or cement in bulk	u	20%
	25	---- Other vans, pick-up trucks and similar vehicles	u	20%
	26	---- Ordinary lorries (trucks)	u	20%
	27	---- Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	u	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	29	---- Other	u	20%
	8704.32	-- g.v.w. exceeding 5t: --- Completely Knocked Down (CKD): ---- g.v.w not exceeding 6t:		
	11	----- Refrigerated vans	u	20%
	12	----- Refuse collection vehicles having refuse compressing device	u	20%
	13	----- Tanker vehicles	u	20%
	14	----- Designed for the transport of concrete or cement in bulk	u	20%
	15	----- Other vans, pick-up trucks and similar vehicles	u	20%
	16	----- Ordinary lorries (trucks)	u	20%
	17	----- Other ---- g.v.w exceeding 6t but not exceeding 10t:	u	20%
	18	----- Refrigerated vans	u	20%
	21	----- Refuse collection vehicles having refuse compressing device	u	20%
	22	----- Tanker vehicles	u	20%
	23	----- Designed for the transport of concrete or cement in bulk	u	20%
	24	----- Other vans, pick-up trucks and similar vehicles	u	20%
	25	----- Ordinary lorries (trucks)	u	20%
	26	----- Other ---- g.v.w exceeding 10t but not exceeding 20t:	u	20%
	27	----- Refrigerated vans	u	20%
	28	----- Refuse collection vehicles having refuse compressing device	u	20%
	31	----- Tanker vehicles	u	20%
	32	----- Designed for the transport of concrete or cement in bulk	u	20%
	33	----- Other vans, pick-up trucks and similar vehicles	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	34	----- Ordinary lorries (trucks)	u	20%
	35	----- Other	u	20%
		---- <i>g.v.w exceeding 20t but not exceeding 24t:</i>		
	36	----- Refrigerated vans	u	20%
	37	----- Refuse collection vehicles having refuse compressing device	u	20%
	38	----- Tanker vehicles	u	20%
	41	----- Designed for the transport of concrete or cement in bulk	u	20%
	42	----- Other vans, pick-up trucks and similar vehicles	u	20%
	43	----- Ordinary lorries (trucks)	u	20%
	44	----- Other	u	20%
		---- <i>g.v.w exceeding 24t:</i>		
	45	----- Refrigerated vans	u	20%
	46	----- Refuse collection vehicles having refuse compressing device	u	20%
	47	----- Tanker vehicles	u	20%
	48	----- Designed for the transport of concrete or cement in bulk	u	20%
	51	----- Other vans, pick-up trucks and similar vehicles	u	20%
	52	----- Ordinary lorries (trucks)	u	20%
	53	----- Other	u	20%
		--- <i>Completely Built Up (CBU)/Other:</i>		
		---- <i>g.v.w not exceeding 6t:</i>		
	54	----- Refrigerated vans	u	20%
	55	----- Refuse collection vehicles having refuse compressing device	u	20%
	56	----- Tanker vehicles	u	20%
	57	----- Designed for the transport of concrete or cement in bulk	u	20%
	58	----- Other vans, pick-up trucks and similar vehicles	u	20%
	61	----- Ordinary lorries (trucks)	u	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	62	----- Other ----- <i>g.v.w exceeding 6t but not exceeding 10t:</i>	u	20%
	63	----- Refrigerated vans	u	20%
	64	----- Refuse collection vehicles having refuse compressing device	u	20%
	65	----- Tanker vehicles	u	20%
	66	----- Designed for the transport of concrete or cement in bulk	u	20%
	67	----- Other vans, pick-up trucks and similar vehicles:	u	20%
	68	----- Ordinary lorries (trucks)	u	20%
	69	----- Other ----- <i>g.v.w exceeding 10t but not exceeding 20t:</i>	u	20%
	71	----- Refrigerated vans	u	20%
	72	----- Refuse collection vehicles having refuse compressing device	u	20%
	73	----- Tanker vehicles	u	20%
	74	----- Designed for the transport of concrete or cement in bulk	u	20%
	75	----- Other vans, pick-up trucks and similar vehicles	u	20%
	76	----- Ordinary lorries (trucks)	u	20%
	77	----- Other ----- <i>g.v.w exceeding 20t but not exceeding 24t:</i>	u	20%
	78	----- Refrigerated vans	u	20%
	81	----- Refuse collection vehicles having refuse compressing device	u	20%
	82	----- Tanker vehicles	u	20%
	83	----- Designed for the transport of concrete or cement in bulk	u	20%
	84	----- Other vans, pick-up trucks and similar vehicles	u	20%
	85	----- Ordinary lorries (trucks)	u	20%
	86	----- Other ----- <i>g.v.w exceeding 24t:</i>	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	87	----- Refrigerated vans	u	20%
	88	----- Refuse collection vehicles having refuse compressing device	u	20%
	91	----- Tanker vehicles	u	20%
	92	----- Designed for the transport of concrete or cement in bulk	u	20%
	93	----- Other vans, pick-up trucks and similar vehicles	u	20%
	94	----- Ordinary lorries (trucks)	u	20%
	95	----- Other	u	20%
	8704.90	- Other:		
		-- Completely Knocked Down (CKD):		
		--- g.v.w not exceeding 5t:		
	11	---- Vans, pick-up trucks and similar vehicles	u	20%
	12	---- Ordinary lorries (trucks)	u	20%
	19	---- Other	u	20%
		--- g.v.w exceeding 5t but not exceeding 24t:		
	21	---- Vans, pick-up trucks and similar vehicles	u	20%
	22	---- Ordinary lorries (trucks)	u	20%
	29	---- Other	u	20%
		--- g.v.w exceeding 24t:		
	31	---- Vans, pick-up trucks and similar vehicles	u	20%
	32	---- Ordinary lorries (trucks)	u	20%
	39	---- Other	u	20%
		-- Completely Built Up (CBU)/Other:		
		--- g.v.w not exceeding 5t:		
	41	---- Vans, pick-up trucks and similar vehicles	u	20%
	42	---- Ordinary lorries (trucks)	u	20%
	49	---- Other	u	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		<i>--- g.v.w exceeding 5t but not exceeding 24t:</i>		
	51	---- Vans, pick-up trucks and similar vehicles	u	20%
	52	---- Ordinary lorries (trucks)	u	20%
	59	---- Other	u	20%
		<i>--- g.v.w exceeding 24t:</i>		
	61	---- Vans, pick-up trucks and similar vehicles	u	20%
	62	---- Ordinary lorries (trucks)	u	20%
	69	---- Other	u	20%
87.05		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).		
	8705.10 00	- Crane lorries	u	20%
	8705.20 00	- Mobile drilling derricks	u	20%
	8705.40 00	- Concrete-mixer lorries	u	20%
	8705.90	- <i>Other:</i>		
	30	-- Mobile radiological units	u	20%
	40	-- Mobile manufacture units for explosives	u	20%
	90	-- Other	u	20%
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.		
		<i>- For vehicles of 87.01:</i>		
	11	-- For vehicles of 8701.10 and 8701.90 (agricultural tractors only)	u	20%
	19	-- Other	u	20%
		<i>- For vehicles of 87.02:</i>		
	21	-- For vehicles of 8702.10	u	20%
	22	-- For vehicles of 8702.90	u	20%

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		- For vehicles of 87.03:		
	31	-- For ambulances	u	20%
	39	-- Other	u	20%
		- For vehicles of 87.04:		
	41	-- For vehicles of 8704.10	u	20%
	49	-- Other	u	20%
	50	- For vehicles of 87.05	u	20%
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.		
	8707.10	- For the vehicles of 87.03:		
	10	-- For ambulances	u	20%
	90	-- Other	u	20%
	8707.90	- Other:		
		-- For vehicles of 87.01:		
	11	--- For vehicles of 8701.10 or 8701.90 (agricultural tractors only)	u	20%
	19	--- Other	u	20%
		-- For vehicles of 87.04:		
	21	--- For vehicles of 8704.10	u	20%
	29	--- Other	u	20%
	30	-- For vehicles of 87.05	u	20%
	90	-- Other	u	20%
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
	10	-- Mopeds	u	20%
		-- Other, CKD:		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	21	--- Motor scooters	u	20%
	22	--- Other motor cycles, with or without side-cars	u	20%
	29	--- Other	u	20%
		-- Other, CBU/Other:		
	31	--- Motor scooters	u	20%
	32	--- Other motor cycles, with or without side-cars	u	20%
	39	--- Other	u	20%
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
	10	-- Mopeds	u	20%
	20	--- Motorcross motorcycles	u	20%
		-- Other, CKD, of a cylinder capacity not exceeding 125 cc:		
	31	--- Motor scooters	u	20%
	32	--- Other motor cycles, with or without side-cars	u	20%
	33	--- Other	u	20%
		-- Other, CKD, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc:		
	34	--- Motor scooters	u	20%
	35	--- Other motor cycles, with or without side-cars	u	20%
	36	--- Other	u	20%
		-- Other, CKD, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:		
	37	--- Motor scooters	u	20%
	38	--- Other motor cycles, with or without side-cars	u	20%
	39	--- Other	u	20%
		-- Other, CKD, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	41	--- Motor scooters	u	20%
	42	--- Other motor cycles, with or without side-cars	u	20%
	43	--- Other	u	20%
		-- Other, CBU/Other, of a cylinder capacity not exceeding 125 cc:		
	44	--- Motor scooters	u	20%
	45	--- Other motor cycles, with or without side-cars	u	20%
	46	--- Other	u	20%
		-- Other, CBU/Other, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc:		
	47	--- Motor scooters	u	20%
	48	--- Other motor cycles, with or without side-cars	u	20%
	49	--- Other	u	20%
		-- Other, CBU/Other, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:		
	51	--- Motor scooters	u	20%
	52	--- Other motor cycles, with or without side-cars	u	20%
	53	--- Other	u	20%
		-- Other, CBU/Other, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:		
	54	--- Motor scooters	u	20%
	55	--- Other motor cycles, with or without side-cars	u	20%
	56	--- Other	u	20%
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
	10	-- Motorcross motorcycles	u	20%
	20	-- Other, CKD	u	20%
	30	-- Other, CBU/Other	u	20%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
	10	-- Motorcross motorcycles	u	20%
	20	-- Other, CKD	u	20%
	30	-- Other, CBU/Other	u	20%
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
	10	-- Motorcross motorcycles	u	20%
	20	-- Other, CKD	u	20%
	30	-- Other, CBU/Other	u	20%
	8711.90	- Other:		
	10	-- Mopeds	u	20%
	20	-- Motor scooters	u	20%
	30	-- Other cycles fitted with an auxiliary motor with or without side-cars	u	20%
	40	-- Side cars	u	20%
		-- Other:		
		--- CKD:		
	91	---- not exceeding 200 cc	u	20%
	92	---- exceeding 200 cc but not exceeding 500 cc	u	20%
	93	---- exceeding 500 cc but not exceeding 800 cc	u	20%
	94	---- exceeding 800 cc	u	20%
		--- CBU/Other:		
	95	---- not exceeding 200 cc	u	20%
	96	---- exceeding 200 cc but not exceeding 500 cc	u	20%
	97	---- exceeding 500 cc but not exceeding 800 cc	u	20%
	98	---- exceeding 800 cc	u	20%
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		

Heading No.	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8716.10 00	- Trailers and semi-trailers of the caravan type, for housing or camping - <i>Other trailers and semi-trailers for the transport of goods:</i>	u	20%
	8716.31 00	-- Tanker trailers and tanker semi-trailers	u	20%
	8716.39	-- <i>Other:</i>		
	10	--- Refrigerated trailers	u	20%
	20	--- Other of a weight exceeding 200t	u	20%
	90	--- Other	u	20%
	8716.40	- <i>Other trailers and semi-trailers:</i>		
	10	-- Of a weight exceeding 200t	u	20%
	90	-- Other	u	20%
	8716.80	- <i>Other vehicles:</i>		
	90	-- Other	u	20%

SECOND SCHEDULE

paragraph 3(4)

EXEMPTION FROM EXCISE DUTY

Part A

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
1	His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam	All goods	<p>(a) That the goods are for the sole use of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam.</p> <p>(b) That a satisfactory certifying certificate must support the declaration.</p>
2	The High Commissioner/ Ambassador	All goods	<p>(a) That the goods are for the sole use of His/Her Excellency High Commissioner/ Ambassador.</p> <p>(b) That a satisfactory certifying certificate must support the declaration.</p>
3	Diplomatic Privileges	All goods	<p>(a) That the goods are for the official use of the High Commission, Embassy, Consulate or Diplomatic Mission.</p> <p>(b) That the goods are for the use of a member of the diplomatic staff of the High Commission, Embassy, Consulate or Diplomatic Mission.</p>

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
			<p>(c) That the goods are for the use of a member of the diplomatic staff of the High Commission, Embassy, Consulate or Diplomatic Mission to the extent to which reciprocal treatment is accorded to Brunei Darussalam Consular Officers by the country in which such foreign consular represents.</p> <p>(d) On first arrival in the country of accreditation, or within 6 months of that date or such further period as the Controller may allow, the household and personal effects (including a motor vehicle) of an employee of the High Commission, Embassy, Consulate or Diplomatic Mission, provided such employee is not engaged in any business or profession in Brunei Darussalam.</p> <p>(e) That a satisfactory certifying certificate must support the declaration.</p>

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
4	Red Crescent	Uniforms, equipment and stores	(a) That the goods are for the sole use of the Red Crescent, including goods for free distribution in relief work. (b) That a satisfactory certifying certificate must support the declaration.

General Exemption

Part B

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
1	Any person	Containers and pallets, including boxes, tins, bottles, jars and other packages	(a) Any goods not liable to an <i>ad valorem</i> duty are packed and imported, being ordinary trade packages for the goods contained therein. (b) Pallets of any material.
2	Any person	Deceased person's effects	Used personal effects, subject to such limitations as the Controller may impose, which are not for re-sale and have been the property of a deceased person and have been inherited by or bequeathed to the person to whom they are consigned.

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
3	Any person	Life saving apparatus, including lifebelts, lifebuoys and other life saving equipment	That the goods are solely used for life saving only.
4	Any person	Protective apparel, clothing, accessories and equipment	That the goods are specially designed for safety or protective purposes in industry or public undertakings, including hospitals, but not including articles of general use, safety belts and crash helmets.
5	Any person	Samples and miscellaneous articles	That the goods are not imported as merchandise which, in the opinion of the Controller, have no commercial value.
6	Any person	Tombstones, memorials and commemorative brasses	That the goods are specially designed for tombstones, memorials and commemorative brasses, engraved with a commemorative inscription to a deceased person, and ornaments for graves.
7	Any person	Ships and boat parts, accessories and fittings	That the goods are specially designed for ships, boats and canoes and specialised accessories and fittings therefor, but not including batteries or spark plugs.

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
8	Any airline	<p>(a) Aircraft, aircraft engines, parts and accessories thereof, air navigational instruments</p> <p>(b) Lighting, radio and radar apparatus and equipment</p> <p>(c) Ground signs, stairways for boarding aircraft</p> <p>(d) Catering stores, such as luncheon boxes, cardboard trays, paper plates, paper napkins</p> <p>(e) Kerosene, aviation spirit and similar fuels</p>	<p>(a) That the goods are solely imported for use in aircraft operation.</p> <p>(b) That the goods are of specialised nature for the repair, maintenance and servicing of an aircraft on the ground.</p> <p>(c) That the goods are imported solely for use in connection with aircraft.</p> <p>(d) That the goods are imported for use by any airline.</p> <p>(e) That the goods are imported or purchased before clearance through customs solely for use in aircraft engines.</p>

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
9	Passengers	Passengers' baggage	<p>That the goods imported by passengers arriving from places outside Brunei Darussalam, subject to the limitations and conditions specified in the following paragraphs –</p> <p>(1) The goods –</p> <p>(a) shall be the property of, and accompany, the passenger, except as provided in paragraph (7);</p> <p>(b) shall be for the personal or household use of the passenger in Brunei Darussalam;</p> <p>(c) shall be of such kinds and in such quantities as the proper officer of excise may allow; and</p> <p>(d) shall not be disposed of by the passenger in Brunei Darussalam within 2 years of the date of importation.</p> <p>(2) The following goods shall not be exempted –</p> <p>(a) alcoholic beverages of all kinds, perfumed spirits and tobacco and manufactures thereof, except as provided in paragraph (6);</p> <p>(b) motor vehicles, except as provided in paragraph (3);</p> <p>(c) any trade goods, or goods for sale or disposal to other persons.</p>

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
	Local resident		<p>(a) non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves Brunei Darussalam at the end of his visit;</p> <p>(b) consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are, in the opinion of the proper officer of excise, consistent with his visit.</p> <p>(5) Subject to paragraphs (1) and (2), the following goods may be exempted when imported as baggage by a person who the proper officer of excise is satisfied is a resident of Brunei Darussalam returning from a visit to any place outside Brunei Darussalam —</p> <p>(a) wearing apparel;</p>

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
			<p>(b) personal and household effects which have been in his personal or household use, but not including bicycles, cameras, cinematographic or still projectors, record players, amplifiers, loudspeakers, gramophones, gramophone records, provisions, sound recording machines, tuners, radio and television receiving sets and radiograms;</p> <p>(c) instruments and tools for his personal use in his profession or trade.</p> <p>(6) Subject to paragraph (1) —</p> <p>(a) excise duty shall not be levied on the following goods imported by, and in the possession of, a passenger —</p> <p>(i) spirits (including liqueurs) not exceeding 2 bottles or beer not exceeding 12 cans;</p>

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
			<p>(ii) perfume not exceeding 60 millilitres;</p> <p>(iii) toilet water not exceeding 250 millilitres;</p> <p>(iv) cigarettes not more than 200 sticks or tobacco, cigars, cheroots, cigarillos and snuff not exceeding 250 grams;</p> <p>(b) these duty-free allowances shall be granted to all passengers of 17 years and above, except such passengers who are returning to Brunei Darussalam from visits to countries contiguous to Brunei Darussalam, including Labuan.</p> <p>(7) Subject to paragraphs (1) and (2), the exemptions granted in accordance with paragraphs (3), (4) and (5) may be allowed in respect of baggage imported within 6 months of the arrival of the passenger or such further period as the Controller may allow.</p>

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
			<p>The duty-free allowance granted under paragraph (6) shall not be allowed in respect of goods specified in that paragraph imported in unaccompanied baggage.</p>
10	Any person	<p>(a) Signs and name-plates (warning signs, street name-plates, road and traffic signs and signals, road and traffic sign material)</p> <p>(b) Street lighting equipment</p>	<p>(a) That the goods are used to protect the public from danger or to protect property.</p> <p>(b) That the goods are imported solely for use by the Government.</p> <p>(c) That a satisfactory certificate must support the declaration.</p>
11	Any person	Machinery for use in industry (industrial, plant or machinery)	<p>(a) That the goods are for the sole use in industry and not suitable for domestic purposes.</p> <p>(b) That the goods are installed or constructed for use solely or principally at the approved site to the satisfaction of a proper officer of excise.</p>

<i>No.</i>	<i>Organisations or Persons Exempted</i>	<i>Goods Exempted</i>	<i>Conditions</i>
			<p>(c) That a satisfactory certificate must support the declaration.</p> <p>(d) That in the event of disposal organisation or person, excise duty shall be levied and paid on the industrial, plant or machinery at the current value.</p> <p>(e) That disposal is not allowed without prior approval of the Controller.</p>

THIRD SCHEDULE

paragraph 5(1)

SCHEDULED PERSONS

His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam

The High Commissioner/Ambassador

Officers of full diplomatic status on the staff of the High Commissioner/
Ambassador.

Made this 24th. day of Rabiulawal, 1428 Hijriah corresponding to the
12th. day of April, 2007.

DATO PADUKA AWANG HAJI METASSAN BIN MOMIN

Permanent Secretary,
Ministry of Finance,
Brunei Darussalam.