

Custom Import Duty (Custom Taxes)

Dutiable goods imported to Brunei Darussalam are subject to Customs Import Duties (Amendment (No.2)), Order 2017 and Excise Duties (Amendment (No.2)), Order 2017. ASEAN Trade in Goods Agreement (ATIGA) could be given to importer based on qualification given by Ministry of Foreign Affairs and Trade (MoFAT). Most import duties are imposed based on Ad Valorem rate and only some taxes are based on specific rate. Ad Valorem is the percentage, for example, 20% of the price of good, while specific rate is calculated by the amount of weight or quantity such as \$60 per kg or \$220 per tonne. Determination of classification of imported goods whether dutiable or not are based on Customs Import Duties (Amendment (No.2)), Order 2017 and Excise Duties (Amendment (No.2)), Order 2017. Since 1973 Brunei did not impose duties on exported goods. It is intended to promote local entrepreneurship.

CUSTOMS	IMPORT	DUTY	GUIDE
Every person arriving in Negara Brunei Darussalam shall declare all dutiable goods in his possession, either on his person OR in any baggages OR in any vehicles to the proper officer of customs	for		examination.
If failed to do so, such goods shall be deemed to be uncustomed goods and imprisonment OR fine can	be		imposed.

Dutiable Goods

All goods subject to payment of customs duty and on such duty has not yet been paid. According to paragraph 3(3) of customs import duties order 2007 where the total amount of import duty:

Is less than \$1 no import duty shall be charged.

Exceed \$1 and includes a fraction of \$ 1, the fraction shall be treated as a complete dollar.

Importer of Dutiable Goods shall:

Declare his/her goods.

Produce documents such as invoice, bill and etc.

Produce customs dutiable import declaration form no 5/C-16. (If necessary)

List of some Dutiable Goods and rate of Customs Import Duty and Excise Duty

DUTIABLE GOODS	RATE OF IMPORT DUTY	RATE OF EXCISE DUTY
Coffee (not roasted)	11 cents/ kg	
Coffee (roasted)	22 cents/ kg	
Tea	22 cents/ kg	
Instant coffee/tea (Extract, essences and concentrates)/ coffee mate	Nil	5%
Grease	11 cents/ kg	
Lubricants	44 cents/ kg	
Carpet and other textile floor covering	Nil	5%
Mat and matting (Rubber)	Nil	
Wood and articles of wood	5%	

DUTIABLE GOODS	RATE OF IMPORT DUTY	RATE OF EXCISE DUTY
Footware, slippers and the like	5%	
Headgear and parts thereof	Nil	10%
Cosmetic, perfumes, toilet waters, other preparations for use on the hair	Nil	5%
Soap, hair shampoo and other washing preparations	5%	
Electrical goods	Nil	5%
Auto parts	Nil	5%
Articles of apparel and clothing accessories, of leather OR of composition leather	Nil	5%
Jewellery including imitation jewellery	Nil	15%
Clocks and watches and parts thereof	Nil	10%
Musical instruments	10%	