



KEMENTERIAN KEWANGAN

SIARAN AKHBAR

PERUBAHAN KADAR-KADAR CUKAI IMPOT KASTAM DAN DUTI EKSAIS BERKUATKUASA 1 APRIL 2017

Kementerian Kewangan hari ini mengumumkan bahawa Kebawah Duli Yang Maha Mulia Paduka Seri Baginda Sultan dan Yang Di-Pertuan Negara Brunei Darussalam telah memperkenankan bagi penyelarasan dan perubahan kepada kadar-kadar cukai impot dan eksais yang akan berkuatkuasa mulai **1hb April 2017**.

1. Objektif pindaan kepada kadar cukai impot dan cukai eksais ini antaranya adalah bagi mengemaskinikan struktur cukai barangan di Negara ini yang akan dapat mendokong beberapa objektif utama; antaranya bagi meningkatkan daya saing iklim perniagaan dan pelaburan Negara disamping memenuhi komitmen-komitmen tertentu di bawah Perjanjian-Perjanjian Perdagangan Bebas (FTAs) dengan beberapa negara samada secara dua hala atau berbagai hala. Pengemaskinian kadar cukai impot dan eksais ini juga turut menyasarkan kepada beberapa produk tertentu yang mempunyai beberapa matlamat, antaranya meringankan kos sara hidup terutama bagi golongan-golongan sasaran, menyasarkan penurunan harga bagi barangan tertentu bagi menggalakkan penggunaannya dan pada masa yang sama untuk mengawal penggunaan barangan tertentu dengan matlamat untuk meningkatkan tahap kesihatan dan kesejahteraan rakyat dan penduduk Negara ini.
2. Sebagai langkah untuk meningkatkan lagi perkembangan sektor swasta di Negara ini, pengurangan kadar cukai import dan eksais juga akan dilaksanakan ke atas beberapa barangan bagi beberapa sektor perniagaan seperti mesin-mesin perindustrian, alat ganti bagi kenderaan berat dan jentera berat. Disamping itu, kadar cukai barangan alat ganti dan tayar kenderaan akan dikurangkan bagi tujuan meringankan kos kepada pengguna di Negara ini disamping mengetengahkan aspek keselamatan bagi para pengguna. Manakala dari aspek kesihatan pula, kadar cukai ke atas beberapa barangan yang boleh memudaratkan kesihatan akan dinaikkan bagi mengawal permintaan pengguna, antaranya minuman atau makanan yang mempunyai kadar gula yang tinggi dan sebagainya. Langkah ini adalah selaras dengan usaha Kementerian Kesihatan dalam merealisasikan hasrat ***Bersama Ke Arah Warga Sihat***. Dari aspek alam sekitar, kenaikan kadar cukai eksais keatas produk plastik dan sebagainya adalah untuk mendokong usaha Jabatan Alam Sekitar, Taman dan Rekreasi (JASTRE), Kementerian Pembangunan bagi mencapai sasaran untuk mengurangkan jumlah

sisa buangan plastik yang perlu dilupuskan, kaedah penggunaan barangan kitar semula dalam kalangan masyarakat di Negara ini akan lebih diberi perhatian sewajarnya yang akan dapat membantu mengurangkan pencemaran yang boleh memudaratkan kesihatan penduduk di Negara ini.

3. Bagi tujuan mengimbangi pengurangan hasil cukai bagi barangan-barangan tertentu, cukai ke atas beberapa barangan seperti telefon bimbit, produk dari bahan kulit dan bulu binatang, alat permainan video dan lain-lain akan dinaikkan.
4. Bagi mendokong usaha melahirkan masyarakat yang sihat, Kerajaan Kebawah Duli Yang Maha Mulia Paduka Seri Baginda Sultan dan Yang Di-Pertuan Negara Brunei Darussalam, melalui kerjasama Kementerian Kesihatan akan juga memperkenalkan skim bantuan kepada ibu-ibu yang baru melahirkan anak damit yang terdiri daripada rakyat dan Penduduk Tetap Negara ini. Bantuan yang akan dihulurkan adalah seperti berikut:
 - a. Pemberian lampin pakai buang kepada setiap anak damit yang baru dilahirkan bagi tempoh selama 12 bulan dari tarikh kelahiran anak damit berkenaan; dan
 - b. Pemberian alat bantuan penyusuan susu ibu (*breast-pump*) pada setiap kelahiran atau bagi tempoh dua tahun sekali, tertakluk kepada tempoh mana yang lebih lama
5. Maklumat lanjut mengenai perubahan kadar-kadar cukai ini boleh diperolehi daripada laman sesawang Jabatan Kastam dan Eksais Diraja www.bdnsw.gov.bn atau www.tradingacrossborders.gov.bn atau menghubungi terus ke Jabatan Kastam dan Eksais Diraja melalui talian 2382361.
6. Senarai barang-barang yang terkandung dalam perubahan tersebut adalah seperti berikut:

**PERUBAHAN KADAR-KADAR
DUTI IMPOT KASTAM DAN DUTI EKSAIS**

KETERANGAN BARANGAN		SEBELUM 1 APRIL 2017		BERMULA 1 APRIL 2017	
		Impot	Eksais	Impot	Eksais
Tayar bagi motorsikal, kereta dan kenderaan berat	Tayar baru	20%	0%	0%	5%
	Tayar terpakai	20%	0%	0%	15%
Tayar bagi jentera berat	Tayar baru	15%	0%	0%	5%
	Tayar terpakai	15%	0%	0%	15%
Alat-alat ganti kereta		20%	0%	0%	5%
Alat-alat ganti kenderaan berat		20%	0%	0%	5%
Alat-alat ganti jentera berat		15%	0%	0%	5%
Mesin-mesin industri	Menggunakan elektrik	5%	0%	0%	2.5%
	Tidak menggunakan elektrik	0%	5%	0%	2.5%
Produk daripada bahan kulit dan bulu binatang	Barangan pakaian dan beg yang diperbuat daripada bulu binatang dan <i>furskin</i>	10%	0%	0%	5%
	Barangan begasi, beg pakaian dan beg tangan yang diperbuat daripada kulit binatang (<i>leather</i>)	0%	0%	0%	5%
	Bulu binatang (<i>raw furskins</i>)	0%	0%	0%	5%
Minyak rambut dan bahan untuk mendandan rambut		30%	0%	0%	5%
Alat permainan	Dart	10%	0%	0%	10%
	Video games and consoles	5%	0%	0%	20%
Barangan kemas, batu dan logam berharga	Logam berharga	0%	0%	0%	15%
	Barangan kemas	5%	0%	0%	15%
Produk makanan	Minuman mengandungi gula yang tinggi	0%	0%	0%	\$4.00/dal
	Produk gula dan koko	0%	0%	0%	3%
	<i>Monosodium glutamate (MSG)</i>	0%	0%	0%	30%

KETERANGAN BARANGAN		SEBELUM 1 APRIL 2017		BERMULA 1 APRIL 2017	
		Impot	Eksais	Impot	Eksais
Sebahagian barangan elektrik di bawah Chapter 84 dan 85	Perkakas barangan elektrik untuk kegunaan komputer seperti kabel, speaker dan juga termasuk mesin sistem letak kereta	0%	0%	0%	5%
	Telefon bimbit, dan semua jenis kamera digital	5%	0%	0%	10%
	Produk elektrik untuk kegunaan rumah seperti <i>microwave oven</i> , <i>water heater</i> , pengering rambut, televisyen dan sebagainya	5%	0%	0%	5%
	Perkakas dan peralatan elektrik seperti <i>generator</i> , <i>switchboard</i> , <i>halogen bulb</i> dan sebagainya	5%	0%	0%	5%
	Produk elektrik untuk kegunaan rumah seperti kipas angin, penghawa dingin, peti sejuk dan sebagainya	5%	0%	0%	5%
Barangan Sekatan	Tembakau dan Produk Tembakau	0%	\$60/kg, \$120/kg, \$200/kg, 0.25¢ per stick	0%	\$120/kg, \$240/kg, \$400/kg, 0.50¢ per stick
	<i>Vape</i>	5%	0%	0%	100%
	<i>Vape Juice</i>	0%	0%	0%	100%
	<i>Smoking Pipe</i>	10%	0%	0%	100%
	Bunga api	30%	0%	0%	30%
Plastik dan produk plastik		0%	0%	0%	3%
Produk getah	Produk getah	0%	0%	0%	5%
	Barangan tikar getah	10%	0%	0%	0%
Jam dan alat ganti jam	Tali jam dari bahan besi dan lain	0%	0%	0%	10%
	Jam termasuk alat ganti dan aksesori	5%	0%	0%	10%
	Kaca permukaan jam	10%	0%	0%	10%
Mancis kayu		10%	0%	0%	0%
Payung dan alat ganti		10%	0%	0%	0%
<i>Proximity card</i> dan <i>tags</i>		20%	0%	0%	0%
Kopi dan teh segera		5%	0%	0%	5%
Produk kosmetik, kecantikan dan minyak wangi		5%	0%	0%	5%
Karpit dan pelapis lantai dari jenis tekstil		5%	0%	0%	5%
Fotografi dan cinemagrafik, bahan kimia dan memproses filem		5%	0%	0%	5%
<i>Headgear</i>		10%	0%	0%	10%
<i>Lighter</i> dan <i>decorative hairpin</i>		10%	0%	0%	10%

**Kementerian Kewangan
Negara Brunei Darussalam**





MINISTRY OF FINANCE

PRESS RELEASE

AMENDMENTS TO THE CUSTOMS IMPORT AND EXCISE DUTIES EFFECTIVE 1st APRIL 2017

The Ministry of Finance has announced that with the consent of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam, the amendments to the Customs Import Tax and Excise Duties will be implemented effective **1st April 2017**.

1. The objectives of the amendments to the customs import and excise duties among other things are to streamline the tax structure for goods in this country that will be able to support a number of key objectives, such as to enhance the competitiveness of business and investment climate in the country as well as to fulfill certain commitments under the Free Trade Agreements (FTAs) with several countries either on a bilateral or multi-lateral basis. The restructuring of the import and excise duties also focuses on specific products with the purpose of meeting certain objectives, such as alleviating the cost of living for specific groups; focusing on the reduction of prices for certain goods to encourage its usage; and at the same time to control the use of certain products in order to improve the health and well-being of citizens and residents of this country.
2. To further enhance the development of the private sector in the country, the reduction of import and excise duties will be implemented on several items for certain business sectors such as industrial machinery and spare parts for heavy vehicles and heavy machinery. In addition, the tax rates for car spare parts and tyres will be reduced, aimed at easing the financial burden and enhancing the safety of consumers in the country. On the health aspect, taxes for several products that are harmful to health will be raised to control consumer demand such as food and drinks that have high sugar content. This is in line with the Ministry of Health's effort to realise the objective of '**Towards a Healthy Society**'. In terms of environment, the increase in excise duties on plastic products and so forth is to support the efforts of Department of Environment, Parks and Recreation (JASTRE) in reducing the amount of plastic waste to be disposed of; encouraging the use of recycled materials and to help minimise pollution that can harm the people's health.

3. To balance the reduction in revenue for certain goods, tax rates for certain products such as mobile phones, leather and fur skin products, video games and other items will be increased.
4. In support of the initiative to create a healthy society, the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam through the Ministry of Health will introduce an assistance scheme for mothers giving birth to newborns, who are Citizens and Permanent Residents of the country. The assistance given will be as follows:
 - a. Assistance in the form disposable diapers for every new-born for a period of 12 months from the date of birth; and
 - b. Assistance in the form of a breast-pump given at every birth of a child or for a period of two years, subject to which period is longer.
5. Further information about the amendments to the tax rates can be obtained from www.bdnsw.gov.bn or www.tradingacrossborders.gov.bn and by contacting the Customs and Excise Department on 2382361.
6. The list of goods included in the amendments is as follows:

DESCRIPTION OF GOODS		BEFORE 1 APRIL 2017		EFFECTIVE 1 APRIL 2017	
		Import	Excise	Import	Excise
Tyres for motorcycles, cars and heavy vehicles	New tyre	20%	0%	0%	5%
	Used tyre	20%	0%	0%	15%
Tyres for heavy machinery	New tyre	15%	0%	0%	5%
	Used tyre	15%	0%	0%	15%
Spare parts for cars		20%	0%	0%	5%
Spare parts for heavy vehicles		20%	0%	0%	5%
Spare parts for heavy machinery		15%	0%	0%	5%
Industrial machines	Using electricity	5%	0%	0%	2.5%
	Not using electricity	0%	5%	0%	2.5%
Leather and fur skin products	Clothing and bags made of leather and fur skin	10%	0%	0%	5%

	Baggage, luggage and handbag mad of leather	0%	0%	0%	5%
	Raw fur skin	0%	0%	0%	5%
Hair oil and materials for hairdressing		30%	0%	0%	5%
Games	Dart	10%	0%	0%	10%
	Video games and consoles	5%	0%	0%	20%
Jewellery, precious metals and stones	Precious metals	0%	0%	0%	15%
	Jewellery	5%	0%	0%	15%
Food Products	Drinks with high sugar content	0%	0%	0%	\$4.00/dal
	Sugar and cocoa products	0%	0%	0%	3%
	<i>Monosodium glutamate (MSG)</i>	0%	0%	0%	30%

DESCRIPTION OF GOODS		BEFORE 1 APRIL 2017		EFFECTIVE 1 APRIL 2017	
		Import	Excise	Import	Excise
Some electrical goods under Chapter 84 and 85	Electrical goods for computer use such as cable and speaker including parking system machine	0%	0%	0%	5%
	Mobile phones and all types of digital camera	5%	0%	0%	10%
	Electrical products for home use such as microwave oven, water heater, hair dryer, television and others	5%	0%	0%	5%
	Electric tools and equipment such as generator, switchboard, halogen bulb and others	5%	0%	0%	5%
	Electrical products for home use such as fan, air-condition, refrigerator etc.	5%	0%	0%	5%
Restricted Goods	Tobacco and Tobacco Product	0%	\$60/kg, \$120/kg, \$200/kg, 0.25¢ per stick	0%	\$120/kg, \$240/kg, \$400/kg, 0.50¢ per stick
	Vape	5%	0%	0%	100%
	Vape Juice	0%	0%	0%	100%
	Smoking Pipe	10%	0%	0%	100%
	Fireworks	30%	0%	0%	30%
Plastic and Plastic Product		0%	0%	0%	3%
Rubber Products	Rubber products	0%	0%	0%	5%
	Rubber mats	10%	0%	0%	0%
Watches and spare parts for	Watch strap made of metal	0%	0%	0%	10%
	Watches including spare parts and accessories	5%	0%	0%	10%

watches	Glass surface for watches	10%	0%	0%	10%
Wooden matches		10%	0%	0%	0%
Umbrella and spare parts		10%	0%	0%	0%
Proximity card and tags		20%	0%	0%	0%
Instant coffee and tea		5%	0%	0%	5%
Cosmetic, beauty and perfumery products		5%	0%	0%	5%
Carpets and flooring made from textile		5%	0%	0%	5%
Photography and cinematography, chemical for film processing		5%	0%	0%	5%
Headgear		10%	0%	0%	10%
Lighter and decorative hairpin		10%	0%	0%	10%

**Ministry of Finance
Negara Brunei Darussalam**

