



eBook on East Asia Customs Procedures

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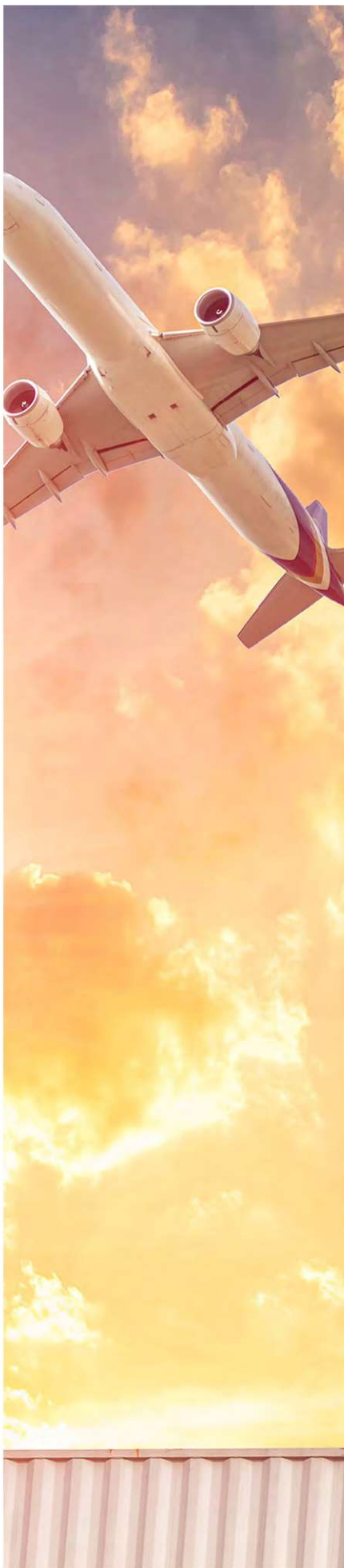
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eBook on East Asia Customs Procedures

Brunei Darussalam





eBook on East Asia Customs Procedures

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MESSAGE FROM CHAIRMAN

Blessed with geographical proximity, cultural affinity, close business ties and natural advantages for trade and economic cooperation, East Asia is one of the regions in the world with the most potential and development prospects. Since its establishment in 2004, East Asia Business Council (EABC) has always held the belief that cross-border trade, investment liberalization and facilitation are the prerequisites and foundations for East Asian countries to



promote industrial advancement, reduce unemployment and improve the quality of economic development. EABC has long been devoting to reducing trade and investment barriers and facilitating enterprises to carry out cross-border trade and investment.

In 2018, EABC agreed to compile eBook on East Asia Customs Procedures and listed it as a top priority in the Council's annual work in 2019. Today, the eBook is officially launched, with the expectation to strengthen regional economic and trade information sharing and further improve trade facilitation and connectivity among East Asian countries.

The eBook on East Asia Customs Procedures covers the guides of Customs procedures in 13 countries in East Asia, with 24 major items related to the Customs clearance of goods such as legal system, clearance procedures,

prohibitions and restrictions, duty collection (including classification, valuation, rules of origin), trade statistics, violations and sanctions, FTAs, AEOs and etc. The eBook is published electronically in English, providing companies with practical reference for international trade.

I believe that the eBook will help enterprises in the region, especially small and medium-sized enterprises, improve their capabilities in business management, investment and financing, and international market development. We hope that enterprises will take full advantage of the eBook to actively explore the regional market and achieve development goals.

Lu Pengqi
EABC Chairman 2019

ACKNOWLEDGEMENTS

Heartfelt gratitude and sincere respects should be addressed to China Committee, East Asia Business Council (in short EABC China, also China Council for the Promotion of International Trade - CCPIT), to organize, support and sponsor the edition and publication of the eBook on East Asia Customs Procedures to provide manufactures, trader and related service-providers with comprehensive information and elaborate references on Customs procedures in 10 ASEAN member countries and China, Japan and the Republic of Korea, which is a unique, innovative and significant contribution to regional and even international trade community.

Cordial appreciations should be extended to the Trilateral Cooperation Secretariat (TCS) for supporting and partially sponsoring the eBook of China, Japan and the Republic of Korea and CCPIT Guangxi Sub-council for supporting the project.

Dedicated gratitude should also be expressed to all members of the editing team, proofreading team, project team for their arduous and continuous efforts during the process.

EDITOR'S STATEMENT

Customs procedures in almost every country are usually very professional, diverse, technical, abstruse, ambiguous, and even trapped for cross-border manufactures, traders and related service-providers, sometimes even cause significant invisible “barriers” to trade. Thus all the stakeholders imminently need information, materials and references as comprehensive, elaborate and concrete as possible in different countries to enhance the effectiveness and efficiency of cross-border trade.

This eBook on East Asia Customs Procedures aiming to provide a general picture involves in almost all aspects of Customs procedures in 10 ASEAN member countries and China, Japan and the Republic of Korea. For each eBook, a framework of 24 parts of contents is basically followed with certain flexibility of adjustments according to specific situation of each individual country.

It is not an easy task to edit this panorama-type of eBook and during the process the editors are facing significant challenges including English language proficiency, professional competence and most importantly very limited information and materials in English for references.

The contents of each eBook are based on current publicly available information and materials in English, mainly contained in the publications and on the websites of related Customs administrations, government departments and agencies, international organizations and private professional institutions. The editors believe the selection and use of publicly available information will not affect the interests of the above-mentioned organizations and sincerely appreciate those organizations having their information and publications publicly available.

During the editing process, the biggest and greatest challenge is the lack of information and materials in English, which are very limited in almost all countries and even very deficient, very scarce in some countries. Therefore some citations from the official websites and excerpts from legal documents do exist in the eBook.

As a first remarkable pilot project in the fields, this eBook on East Asia Customs Procedures are not perfect and flawless and we are satisfied with the qualities of the majority and will keep on improving the rest.

ABBREVIATIONS

AEO	Authorized Economic Operators
AHTN	ASEAN Harmonized Tariff Nomenclature
AITI	Authority for Info-communications Technology Industry
APEC	Asia and Pacific Economic Cooperation
APTA	Asia Pacific Trade Agreement
ASW	ASEAN Single Window
ATIGA OCP	ASEAN Trade in Goods Agreement, Operational Certification Procedures
BDNSW	Brunei Darussalam National Single Window
BJEPA	Brunei-Japan Economic Partnership Agreement
CITES	Convention on International Trade in Endangered Species
e-SPS	electronic Sanitary and Phytosanitary
CO	Certificate of Origin
FTA	Free Trade Agreement
FTZ	Free Trade Zone
GATT	General Agreement on Tariff and Trade
GSP	Generalized System of Preferences
HS	Harmonized Commodity Description and Coding System
MFN	Most Favored Nations
MOFE	Ministry of Finance and Economy
P4	Trans Pacific Strategic Economic Partnership

PCA	Post-Clearance Audit
RCED	Royal Customs and Excise Department
RCEP	Regional Comprehensive Economic Partnership
SLMS	Sutera Lane Merchant Scheme
TFA	Trade Facilitation Agreement
TPP	Trans-Pacific Partnership
TPSEP	Trans-Pacific Strategic Economic Agreement
UNCITRAL	United Nations Commission on International Trade Law
VAT	Value-Added Tax
WCO	World Customs Organization
WTO	World Trade Organization

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eBook on East Asia Customs Procedures

Brunei Darussalam

1. INTRODUCTION OF BRUNEI CUSTOMS

Royal Customs and Excise Department (RCED) is a department under the Ministry of Finance and Economy (MOFE) and it was established in April 1906. The role and responsibility of RCED is not only focused on collection of duties and controlling the smuggling activities, but also on financial matters. During its 100th anniversary in 2006, RCED has launched newly introduced vision and mission.

1.1 Vision

- Strengthen Peace, Welfare and Prosperity of the Nation

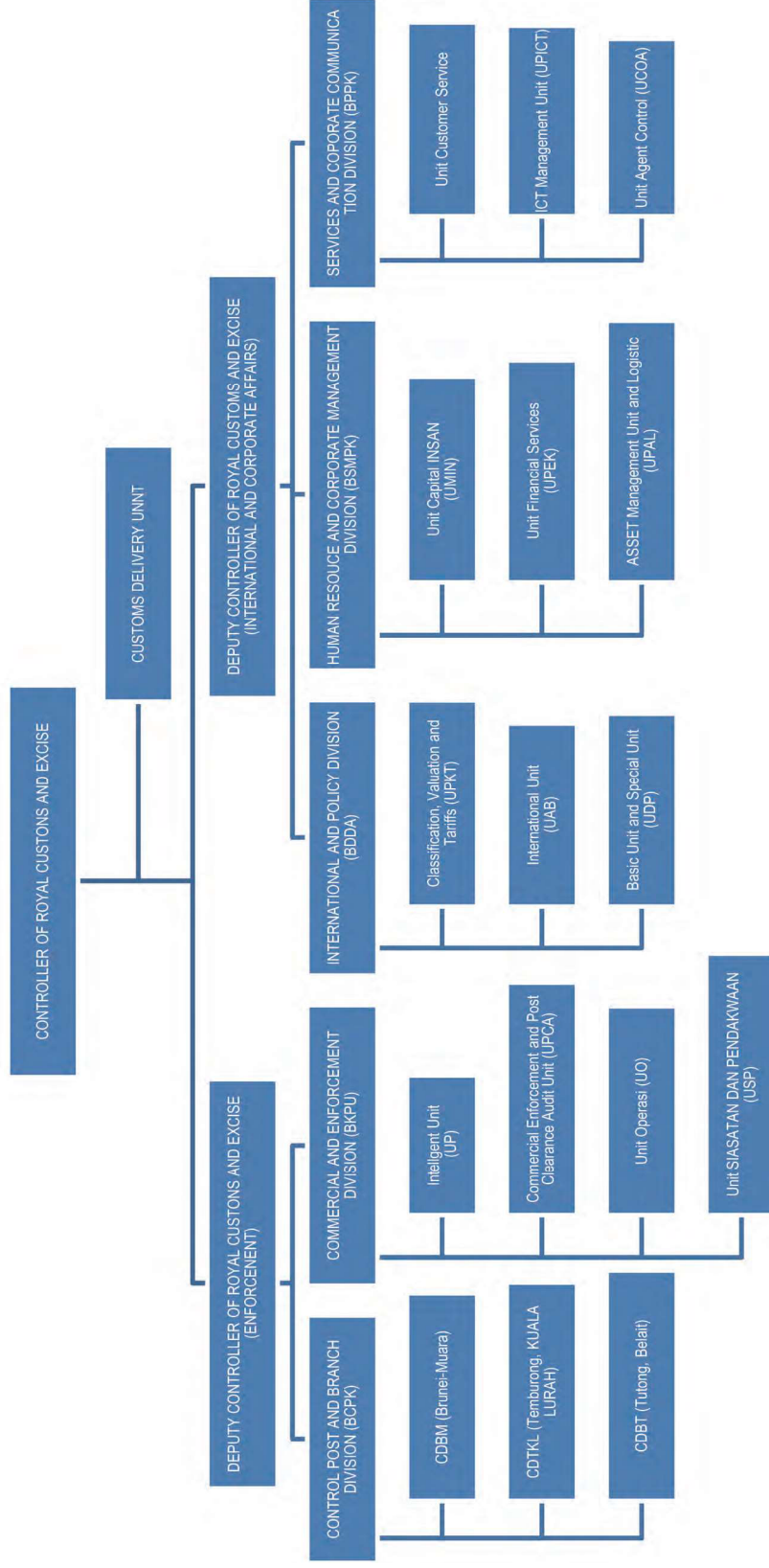
1.2 Mission

- Helping to Preserve National Security, Facilitate Trade and Increase Revenue Collection

1.3 Organization

The organizational structure of RECD is shown by the following chart and other Customs related agencies in the government system are shown by Table 1.

Figure 1 Organizational Chart of RECD



Source: RECD website.

Table 1 Other Related Agencies in the Government System

Agencies	Website
Ministry of Foreign Affairs and Trade	http://www.mofat.gov.bn/site/Home.aspx
Ministry of Health	http://www.moh.gov.bn/Theme/Home.aspx
MOH - Food Safety and Quality Unit	http://www.moh.gov.bn/SitePages/Food%20Safety%20and%20Quality%20Control%20Division.aspx
Ministry of Finance	http://www.mof.gov.bn/
MOF - Department of Supply and State Store	http://www.mof.gov.bn/index.php/departments/supply-and-state-stores
MOF - Royal Customs and Excise Department	http://www.mof.gov.bn/index.php/departments/royal-custom-a-excise-department
MOF - Registry of Companies and Business Names Division	http://www.mof.gov.bn/index.php/divisions/registry-of-companies-and-business-names
Ministry of Development	http://www.mod.gov.bn/Theme/Home.aspx
MOD - Department of Environment, Parks and Recreational	http://www.env.gov.bn/Theme/Home.aspx
Ministry of Communication	http://www.mincom.gov.bn/Theme/Home.aspx
MOC - Civil Aviation Department	http://www.civil-aviation.gov.bn/SitePages/Home.aspx
MOC - Land Transport Department	http://www.land-transport.gov.bn/Theme/Home.aspx
MOC - Marine Department	http://www.marine.gov.bn/
MOC - Ports Department	http://www.ports.gov.bn/en/index.html
MOC - Postal Services Department	http://www.post.gov.bn/
MOC – Authority of Info-communication and Technology Industry	http://www.aiti.gov.bn/Pages/Home.aspx
Prime Minister Office	http://www.pmo.gov.bn/Theme/Home.aspx
PMO - Internal Security Department	http://www.kdn.gov.bn/
PMO - Royal Custom and Tradition	http://www.adat-istiadat.gov.bn/Theme/Home.aspx
PMO - Royal Brunei Police Force	http://www.police.gov.bn/Pages/Home.aspx
Ministry of Culture, Youth and Sport	http://www.kkbs.gov.bn/

Source: RECD website.

2. CUSTOMS ACT

Brunei's legal system is based on British common law, with a parallel Syariah law system for Muslims, which supersedes the common law system in areas such as family and property law. In 2014 Brunei Darussalam became the first Southeast Asian country to adopt strict Syariah law, which applies to Muslims and non-Muslims, with the enactment of the Syariah Penal Code Order 2013.

The current Customs Act of Brunei Darussalam was enacted in 2006 and has been amended several times. It is divided into fifteen parts, defining some Customs terms and providing a concise introduction to the Customs import and export process. In this act, the powers and responsibilities of Customs officers, Customs duties and related legal procedures are clarified in details. Brunei encourages importers and exporters to use agents to complete the Customs procedures and has stated the detailed regulations regarding the agent licenses. The structure of the Customs Act of Brunei is following:

- PART 1 Preliminary
- PART 2 Administration and Powers of Officers
- PART 3 Levying of Customs Duties
- PART 4 and Exportation
- PART 5 Clearance
- PART 6 General Provisions Affecting Vessels in Territorial Waters
- PART 7 Manifests
- PART 8 Warehousing
- PART 9 Declaration of Goods
 - A - Dutiable Goods
 - B - Non-dutiable Goods
 - C - General Provisions
- PART 10 Drawback
- PART 11 Miscellaneous Provisions
- PART 12 Search, Seizure and Arrest
- PART 13 Provisions as to Trials and Proceedings

- PART 14 Offences and Penalties
- PART 15 General

3. CUSTOMS CLEARANCE PROCEDURES

3.1 Normal Import Clearance Procedures

According to the introduction at the official website of “Trading across Borders Brunei”, five steps to import goods in Brunei Darussalam are as follows:

3.1.1 Register with RCED

Any company who wishes to engage in imports or transit goods in Brunei Darussalam or appoint a Customs Agent (Forwarder) must register with the RCED.

Any individual who wishes to engage in imports or exports or transit goods in Brunei Darussalam is not compulsory to register with the RCED. However, the importer is advised to make use of the services of Customs Agents (Forwarders). The list of Customs Registered Forwarding Agents could be downloaded at [website](#). Customs Agents (Forwarders) must register with the RCED and go through the approval process in order to obtain a license to operate as a Customs Agents (Forwarder).

An applicant can submit a one-time registration form online through the [Brunei Darussalam National Single Window \(BDNSW\)](#). Alternatively, an applicant may also submit a completed [Registration Form](#) and [Declarant Form](#) via email: coa.renew@customs.gov.bn.

If an applicant wants to appoint a Customs Agent (Forwarder), the importer must also submit an [Authorization Form](#). An applicant who wants to submit their application by themselves may also submit the Forms directly to the Customer Services Counter of RCED Headquarters. Once the application is approved, the applicant has to register and will be given User ID and Password to access the BDNSW.

Registration is free of charge. The documents needed for registration are a copy of Business Certificate of Registration or Certificate of Incorporation, a copy of Business Owner's Smart Identity Card, and a copy of each Company Partnership's Smart Identity Card (for Company).

3.1.2 Apply Permit for Controlled Goods

All goods may be imported except for those prohibited goods under Section 31 of the Customs Order, 2006. If the goods to be imported are controlled goods or goods subject to restriction from the competent agency in Brunei Darussalam, the necessary license or permit before importation shall be required for restricted and controlled goods.

The details of how to apply permit for controlled goods can be obtained from Table 1. The importer may also check with his appointed Customs Agents (Forwarders) or check directly with the competent agency for their licensing requirements.

The importer may appoint a Customs Agents (Forwarders) to apply for permit on his behalf; or apply for permits for his own or on behalf of his clients. To do so, the importer will need to register as a declarant and apply for a BDNWS user ID. However, a manual application for permit is still required for some controlled or restricted goods.

Most licenses and permits are free of charge. The importer may wish to check with appointed Customs Agents (Forwarders) or to check directly with the respective responsible agency on the charges involved.

3.1.3 Online Import Declaration

Before arrival of imported goods, the importer is required to fill out a Customs Import Declaration. All Customs Import Declaration must be submitted via BDNWS.

The importer may appoint a Customs Agents (Forwarders) to submit Customs Import Declaration on his behalf; or submit Customs Import Declaration for his own or on behalf of his clients. To do so, the importer will need to register as a declarant and apply for a BDNWS user ID.

Customs Import Declarations are free of charge. If the importer is engaging a Customs Agents (Forwarders) for assistance in the declaration, they may charge the service fees. The importer may also check with his appointed Customs Agents (Forwarders) on the charges involved.

Customs Import Declaration will not be required for certain goods, unless they are dutiable, controlled and requested by Customs officers to do so. These goods include, but are not limited to:

- Personal or household effects accompanied by the passengers as hand-luggage or check-in luggage;
- Parcel Post;
- Documents;
- Goods imported by Courier Services registered under De Minimis Scheme (non-controlled goods which are not exceeding BND400 CIF);
- Locally obtained stores loaded for use on board the vessel and aircraft.

3.1.4 Payment of Duty

All goods imported into Brunei Darussalam are subject to the current Customs Import Duties Order and Excise Duties Order. If the goods are dutiable, the importer shall pay the Customs import duties either via Customs Payment Counter or via i-Banking (BIBD and Baiduri).

Duty rates will be applicable on the basis of the CIF (cost, insurance and freight) value, which includes other charges, costs and expenses accrued from the sale and delivery of the goods into Brunei Darussalam, whether or not shown on the invoice.

Determination of classification of imported goods whether dutiable or not are based on [Brunei Darussalam Tariff and Trade Classification 2017](#) derived from ASEAN Harmonized Tariff Nomenclature (AHTN 2017). The importer may search at the [website](#) using the description of the goods or Harmonized System (HS) code.

Duties can be paid at:

- Customs Payment Counter (at Headquarters or any Entry Points); or
- [Bill Payment Over Bank's Channel](#)

3.1.5 Inspection and Clearance

The importer or agent must report to Customs officers at the Checkpoint for inspection and clearance of

goods. All restricted and controlled goods imported into Brunei Darussalam will be subject to Customs inspection prior to the clearance of the goods. Under certain circumstances, all goods will be subject to Customs inspection.

For all shipment of goods by sea, air or land, the importer or agent is required to submit:

- The Approved Customs Import Declaration; and
- Supporting Documents such as the Invoice, Bill of Lading/Air Waybill and License/Permit from the competent agencies for any controlled goods (for manual permit).

These documents shall be submitted to the Customs officers at the point of entry for verification.

For importation via Post Office and importation of any personal goods or household effects accompanied by the passengers as hand-luggage or check-in luggage, the importer is not required to submit the Customs Import Declaration unless he/she is asked to do so on some occasions.

Some controlled goods require pre-scheduled inspection by the respective responsible agencies, except under certain circumstance, when the importer or agent is asked not to do so.

Example of goods requires pre-scheduled inspection is as follows:

- Firearms, explosives, fire crackers, and dangerous weapons;
- Timber and product thereof.

Generally, the importer or agent is required to retain the relevant supporting documents relating to the purchase, import, sale of the goods for a period of 7 years from:

- the date of the Customs Import Declaration has been approved; or
- from the date of purchase, import, sale or export (for goods imported via Post Office and for personal goods or household effects accompanied by the passengers as hand-luggage or check-in luggage).

These documents can be stored as physical hardcopies or softcopies or as images. The importer is required to produce these supporting documents to Royal Customs and Excise Department upon request.

3.2 Normal Export Clearance Procedures

According to the introduction at the official website of “Trading across Borders Brunei”, five steps to export goods in Brunei Darussalam are as follows:

3.2.1 Register with RCED

Any company who wishes to engage in exports or transit goods in Brunei Darussalam or appoint a Customs Agent (Forwarder) must register with the RCED.

Individual person who wishes to engage in imports or exports or transit goods in Brunei Darussalam is not compulsory to register with the RCED. However, the importer is advised to make use of the services of Customs Agents (Forwarders). The list of Customs Registered Forwarding Agents could be downloaded at the [website](#).

Customs Agents (Forwarders) must register with the RCED and go through the approval process in order to obtain a license to operate as a Customs Agents (Forwarder).

An applicant can submit a one-time registration form online through the [Brunei Darussalam National Single Window \(BDNSW\)](#). Alternatively, an applicant may also submit a completed [Registration Form](#) and [Declarant Form](#) via email coa.renew@customs.gov.bn.

If the applicant wants to appoint a Customs Agent (Forwarder), the importer must also submit an [Authorization Form](#).

An applicant who wants to submit their application by themselves may also submit the Forms directly to the Customer Services Counter of RCED Headquarters, Jalan Menteri Besar. Once the application is approved, the applicant has to register and will be given User ID and Password to access the BDNSW.

Registration is free of charge. The documents needed for registration are a copy of Business Certificate of Registration or Certificate of Incorporation, a copy of Business Owner’s Smart Identity Card, and a copy of each Company Partnership’s Smart Identity Card (for Company).

3.2.2 Apply Permit for Controlled Goods

All goods may be exported except for those prohibited goods under Section 31 of the Customs Order, 2006.

If the goods to be exported are controlled goods or goods subject to restriction from the competent agency in Brunei Darussalam, the necessary license or permit before importation shall be required for restricted and controlled goods.

The details of how to apply permit for controlled goods can be obtained from Table 1. The importer may also check with his appointed Customs Agents (Forwarders) or check directly with the competent agency for their licensing requirements.

The exporter may appoint a Customs Agents (Forwarders) to apply for permit on his behalf; or apply for permits for his own or on behalf of his clients. To do so, the exporter will need to register as a declarant and apply for a BDNWS user ID. However, a manual application for permit is still required for some controlled or restricted goods.

Most licenses and permits are free of charge. The exporter may check with appointed Customs Agents (Forwarders) or to check directly with the respective responsible agency on the charges involved.

3.2.3 Online Export Declaration

Before departure of exported goods, the exporter is required to obtain a Customs Export Declaration. All Customs Export Declaration must be submitted via BDNWS.

The exporter may appoint a Customs Agents (Forwarders) to submit Customs Export Declaration on his behalf; or submit Customs Export Declaration for his own or on behalf of his clients. To do so, the exporter will need to register as a declarant and apply for a BDNWS user ID.

Customs Export Declarations are free of charge. If the exporter is engaging a Customs Agents (Forwarders) for assistance in the declaration, they may charge service fees. The exporter may check with his appointed Customs Agents (Forwarders) on the charges involved.

Certain goods, unless they are dutiable, controlled and requested by Customs officers to do so, do not require a Customs Export Declaration. These include, but are not limited to:

- Personal or household effects accompanied by the passengers as hand-luggage or check-in luggage;
- Parcel Post;

- Documents;
- Locally obtained stores loaded for use on board the vessel and aircraft.

3.2.4 Payment of Duty

Since 1973, Brunei has not imposed any duties on the exported goods to promote local entrepreneurship.

3.2.5 Inspections and Clearance

The exporter or agent must report to Customs officers at the Checkpoint for inspection and clearance of goods. All restricted and controlled goods exported from Brunei Darussalam will be subject to Customs inspection prior to the clearance of the goods. Under certain circumstances, all goods will be subject to Customs inspection.

For every exportation of goods by sea, air or land, the exporter or agent is required to submit the following documents to the Customs officers at the exit points for verification.

- The Approved Customs Export Declaration; and
- Supporting Documents such as License or Permit from responsible agency for controlled goods.

For exportation via Post Office and exportation of any personal goods or household effects accompanied by the passengers as hand-luggage or check-in luggage, the exporter is not required to submit the Customs Export Declaration unless he/she is asked to do so on some occasions.

Some controlled goods require pre-scheduled inspection by the respective responsible agencies, except under certain circumstance, when the exporter or agent is asked not to do so.

Example of goods requires pre-scheduled inspection is as follows:

- Firearms, explosives, fire crackers, and dangerous weapons;
- Timber and product thereof.

Generally, the exporter or agent is required to retain the relevant supporting documents relating to export of the goods for a period of 7 years from:

- the date of the Customs Export Declaration has been approved; or
- the date of purchase, import, sale or export (for goods imported via Post Office and for personal goods or household effects accompanied by the passengers as hand-luggage or check-in luggage).

These documents can be stored as physical hardcopies or softcopies or as images. The importer is required to produce these supporting documents to Royal Customs and Excise Department upon request.

3.3 Special Customs Clearance Procedures

3.3.1 Temporary Importation

Goods for show and exhibition and for trade samples (no commercial value) can be imported duty-free, but a deposit is required for the samples with commercial value. If the samples leave the country within 3 months, such a deposit will be refunded.

Approval or verification documents requirements:

- In the case of goods for the exhibitions/show for the public, the approval documents from the Ministry of Home Affairs must first be obtained;
- In the case of goods for the show for the Government Agencies or private companies, the supporting letters from competent Government Agencies or private companies must first be obtained;
- The application for temporary importation together with verification documents from the competent agencies/companies should be sent to RCED.

The valid time limit allowed for temporary importation of goods is 3 months from the date of importation and it may be extended to not more than 6 months from the initial date of importation subject to the decision of Controller of Customs and Excise.

Based on Section 146 Customs Order 2006, if the goods for temporary importation could not be exported within the given period, fines will be imposed not exceeding B\$16,000 or the sentence of imprisonment for a term not exceeding 8 months.

For dutiable goods, security or deposits in the form of cash or bank cheque or banker's guarantee is

required equivalent to the amount of import duty payment of the temporary imported goods, in accordance with Section 90 Customs Order 2006. Security or deposits will be refunded at the re-exportation of the goods, subject to the terms and conditions. The duty will be imposed on the dutiable goods imported for the kind of projects based on rental and are not refundable.

3.3.2 Temporary Exportation

Goods permitted for temporary exportation are the goods for the show and exhibition, for trade samples, and for repairs and maintenance. The application for temporary exportation together with verification documents from the competent agencies/companies should be sent to RCED.

3.3.3 Customs Transit

All goods can be in transit except those controlled (restricted) and prohibited goods. Transit goods must be declared at the Customs Control Post upon its first arrival at the country and be supported by evidence of inward manifest that the recipient (consignee) is specified to transit goods and not for other purposes. Destination of goods shall be stated in the manifest and must be specifically reserved for overseas (non-domestic) use.

The inward manifest shall be required for the transit goods and clearly states the destination of goods in the manifest, and must specifically mark such transit goods for overseas (non-domestic) use. The original invoice and other related information / documents are also needed.

There is no any security or guarantee for goods in transit. However, transit charges must be paid based on those as follows:

Table 2 Transit Charges Criteria

Type of goods	Charge per Transportation Unit (BND)
Rice	10
Egg	10
Sugar	10
Vegetables	10
Fruits	10

Type of goods	Charge per Transportation Unit (BND)
Fish	10
Salt	10
Petroleum	50
LPG Gas	50

Source: BDNSW.

3.4 Declaration Documents

3.4.1 Auto Approval Application

Three types of application will be processed with auto-approval via BDNSW system, such as:

- The permit application for importation of the controlled food by the Security Control and Food Quality, Ministry of Health;
- Permit application for the importation of goods regarding the info-telecommunication, which is controlled by Authority of Info-communication Technology Industry;
- Application for Customs Declaration for importation and exportation of dutiable goods and non-controlled good.

3.4.2 Other Required Documents

Customs Declaration Form must be submitted in triplicate and attached together with the following supporting documents:

- Invoice or Purchase Bill;
- Freight and Insurance Payment documents;
- Delivery Order or Air Waybill;
- Packing List.

Other than the above documents, the importer should also provide other documents related to the

imported goods required by Customs consistent with the declaration of goods such as:

- Certificate of Origin;
- Certificate of Analysis;
- A.P (Approval Permit) of the RCED;
- Import license issued by the competent Government Departments/Agencies;
- Verification Certificate of a recognized foreign agency;
- Other relevant documents;
- Individual qualified to declare.

3.4.3 Certificate of Origin

Ordinary Certificate of Origin is a type of document that can be used to satisfy your buyers that the products exported are wholly obtained or produced or manufactured in Brunei, depending on the Rules of Origin.

Preferential Certificate of Origin is a document in a designated format, which is used to claim preferential treatment at lower or no tariff on trade between the signatory parties of a trading arrangement in connection with a free trade area. It can also help improve the competitiveness of your exports under one of the available Schemes of Preference and Free Trade Agreements listed below:

- Form D (ASEAN FREE TRADE AREA);
- Form E (ASEAN– China Free Trade Area);
- Form AK (ASEAN-Korea Free Trade Area);
- Form AANZ (ASEAN-Australia-New Zealand Free Trade Area);
- Form AJ (ASEAN-Japan Free Trade Area);
- Trans-Pacific Strategic Economic Agreement (TPSEP);
- ASEAN-India Free Trade Area;
- Brunei-Japan Economic Partnership Agreement (Bilateral Agreement);
- Form A (Generalized System of Preferences (GSP)).

Procedures for Applying Certificate of Origin for Exporter:

- A new company/manufacturer must be registered, which can be made through an application form available from the Department of Trade Development, Ministry of Foreign Affairs and Trade;
- The manufacturer has to submit a complete application form and manufacturing cost statement of their products to the Department of the Trade Development for verification that such goods meet the necessary rules of origin. The submission shall be made in the respective formats for the application of a CO under the various schemes of Preference and Free Trade Agreements. Usually, the manufacturing cost statement will be valid only for 1 year but if there is any change, the exporter/manufacturer shall notify the Department of Trade Development of the new changes;
- An inspection of the exporter's/manufacturer's factory will be arranged to check that it has the machinery and manpower to manufacture the products and keeps proper books and records of its operations;
- Upon successful application, the exporter/manufacturer will receive a document of Company Registration with a reference number.

4. AUTOMATED CLEARANCE SYSTEM

4.1 ASEAN Single Window (ASW)

The ASEAN Single Window (ASW) is a regional initiative that connects and integrates national Single Window of ASEAN member states. The ASW's objective is to expedite cargo clearance and promote ASEAN economic integration by enabling the electronic exchange of trade-related documents among ASEAN member states.

Following the completion of the ratification of the Protocol on the Legal Framework to Implement the ASW and the endorsement of the amended ATIGA OCP (The ASEAN Trade in Goods Agreement, Operational Certification Procedures) to allow acceptance of e-ATIGA Form D by all AMS in 2017, Live Operation of the ASW has begun since January 1, 2018 among five exchange-ready member states, namely

Indonesia, Malaysia, Singapore, Thailand and Vietnam, where the granting of preferential tariff duties under ATIGA will be based on the exchange of electronic Certificate of Origin (e-ATIGA Form D) received through the ASW gateway.

The remaining Member States are intensifying efforts to be on-board for live operation of the ASW. Brunei Darussalam, Cambodia and the Philippines had completed the development of NSW and begun the End-to-End Test; and are now devoting their resources to resolve the outstanding technical problems prior exchange of live data of the e-ATIGA Form D. BCP are expected to join the ASW live operation by 2019. Meanwhile, Laos PDR and Myanmar exert their effort in developing their NSW to join the ASW system.

Member States are working to expand the ASW to support the exchange of export declaration information through the ASEAN Customs Declaration Document to support their risk management and the exchange of electronic Sanitary and Phytosanitary (e-SPS) Certificates. In the future, the ASW may also be used to exchange other documents such as cargo documentation, shipping manifests and other port or transport documents.

4.2 E-Customs and BDNSW

The Brunei AITI (Authority for Info-communications Technology Industry of Brunei Darussalam, also known as E-Government National Centre) is responsible for promoting e-business opportunities under both the country's 2000 Electronic Transactions Order and its E-Business and Market Creation Unit.

In 2000, Brunei enacted a commercial code for electronic transactions. The Electronic Transactions Act (Chapter 196) is based on the United Nations Commission on International Trade Law (UNCITRAL), Model Law on Electronic Commerce and the Singapore Electronic Transactions Act and draws heavily from the U.S. Uniform Electronic Transactions Act and aims to encourage business and consumer confidence in e-commerce and provide legal protection for both the buyer and seller.

The Government of Brunei Darussalam has committed to ASEAN to develop and implement its National Single Window for the establishment of the ASEAN Single Window. The RCED has commissioned the delivery of e-Customs as the foundation platform of BDNSW to transform the current business functions to an integrated electronic process. The BDNSW involved various government agencies in controlling import and export.

BDNSW is a common online platform for electronic exchange and submission of trade information and

documents by the business firms and the individuals to the controlling agencies. Multiple trade application is consolidated into the single application and will be submitted electronically to multiple agencies for approval and decision-making automatically.

Please visit the [website](#) for more information on BDNSW.

5. CUSTOMS AGENTS (FORWARDERS)

Customs Agents (Forwarders) must register with the RCED and undergo approval process in order to be given a license to operate as a Customs Agents (Forwarder). Importers and exporters can see the list of registered Customs agents and their performance on the Customs official website.

5.1 Requirements for Registration

No person shall act as an agent for transacting business related to the import or export of any goods or luggage, including Customs transit operations, or the entry or clearance of any vessel, except with the permission of a senior Customs officer.

When any individual applies to a senior officer Customs for permission to act as an agent, such officer may require the applicant to produce a written authorization from the person/company on whose behalf he is to act and without the production of such authorization, such officer may refuse such permission.

Before granting such permission, a senior Customs officer may require the agent to provide a security as he may consider adequate for the faithful and incorrupt conduct of the agent and of his clerks acting for him both as regards the Customs and his employers.

5.2 Offense and Penalty

A senior Customs officer may suspend or cancel any permission granted if the agent commits any breach of related Order or if he fails to comply with any direction given by an officer Customs with regard to the

business transacted by the agent.

Any individual aggrieved by the decision of a senior Customs officer, other than the Controller, in respect of any of the following matters,

- refusal to grant the permission;
- the nature or the amount of security required from the agent;
- suspension or cancellation of the permission,

may, within one month from the date on which the decision is notified to him, appeal to the Controller whose decision shall be final.

Any individual who acts as agent when permission has not been granted to him or while such permission is cancelled or suspended, or who makes or causes to be made a declaration of any goods without being duly authorized for such a purpose by the proprietor or consignee of such goods, shall be guilty of an offence and subject to a fine not exceeding \$ 16,000.

The clerk or servant of any individual who deposits with a senior officer of Customs a signed authorization authorizing him to do so may transact business generally at any Customs office on behalf of such person.

6. CUSTOMS SECURITY

According to the Customs Act of Brunei, the Controller of Customs may, at his discretion, either generally or in a particular case or in respect of a particular area, require security to be given by any person moving dutiable goods within Brunei and where any such security has been required to be given no person shall move such goods unless such security has been given. Such security shall not exceed the amount of duty leviable on such goods.

According to international Customs practice, for dutiable commodities, the security or deposits in the form

of cash or bank cheque or banker's guarantee is required in accordance with the amount of import duty of the temporary imported commodities. The security or deposits will be refunded if the commodities have been re-exported, in compliance with all terms and conditions.

7. PROHIBITION AND RESTRICTION

7.1 Prohibition for Exportation

- Prawn refuse and copra cake;
- Stone and Gravel.

7.2 Prohibition for Importation

- Opium and Chandu;
- Java Sparrow;
- The "SALK" Polio Vaccine;
- Prohibited publication by any order made under the Sedition Enactment or the Undesirable Publication Enactment;
- Fire crackers;
- Vaccines of Chinese Taipei origin;
- Cigarettes without health warning written on their package;
- Pencil-like syringe;
- Pigs bred in or exported from Thailand;
- Eggs for hatching purposes and fresh eggs unless such eggs are clearly stamped with non-erasable ink or such like substance with the word 'IMPORTED' on the shell;
- Fabrics of tissues consisting of any fabric whatsoever and any other article whatsoever which fabric

or tissue or other articles bear the imprint of any currency notes, bank note or coin which are or have at any time been issued or currency in any country whatsoever.

7.3 Restriction for Exportation

- Derris Species (Tuba);
- Elaesis Quineesis (Oil Palm);
- Rice Paddy and the products thereof;
- Timber Class 1A,1B,1C, Nibong Rattans;
- Alcoholic liquors;
- Sugar;
- Premium Gasoline, Regular Gasoline, Diesoline and Kerosene;
- Article of antique or historical nature made or discovered in Brunei Darussalam;
- Fireworks, Smoking Pipe, Tobacco, including tobacco product (as defined in the Tobacco Order,2005) and Vaporizers (vape) including e-liquid;
- Used Tires;
- Hydrofluorocarbons, whether as pure substance or in mixtures as specified in Customs (Prohibition and Restriction on Imports and Exports) (Amendment) Order, 2005.

In addition to controlling oil and gas exports, the export licenses are required for a small number of items such as animals, plants, timber, rice, sugar, salt, cultural relics, and arms.

7.4 Restriction for Importation

- Any living plants or planting materials (Except from Sarawak and North Borneo);
- Live cattle and birds (Except from Sarawak and North Borneo);
- Pin table, fruits machines, slot machines and any other tables or machines of a like nature whether involving an element of chance or not;
- Persian glue;
- Poisons and deleterious drugs;

- Rice paddy and the products thereof;
- Separated skimmed or filled milk;
- Sugar, salt and converted timber;
- Vehicles of the following categories which are three years old or more: motor cars, motor cycles, motor lorries, omnibuses, tractors and trailers;
- Alcoholics liquors;
- Any radioactive materials;
- Beef, meat (frozen, chilled or fresh), bones, hide, skin hooves, horn offal or any other part of the animal, or any other thereof, unless it has been slaughtered in an abattoir and also approved in proper letter authorization from the Minister of Religious Affairs, Brunei Darussalam;
- Poultry, meat (frozen, chilled or fresh), bones, skin or any other part of the animal, or any portion thereof, unless it has been slaughtered in an abattoir and also approved in proper letter authorization from the Minister of Religious Affairs, Brunei Darussalam;
- Fireworks, Smoking Pipe, Tobacco, including tobacco product (as defined in the Tobacco Order, 2005) and Vaporizers(vape) including e-liquid;
- Used Tires;
- Rhinoceros horn and all other parts of or products derived from the carcass of a rhinoceros;
- Hydrofluorocarbons, whether as pure substance or in mixtures as specified in Customs (Prohibition and Restriction on Imports and Exports) (Amendment) Order, 2005.

In addition to the import licenses issued by the relevant departments, the relevant certificates of origin and inspection certificates shall also be required for the importation of motor vehicles, agricultural products, pharmaceuticals and pharmaceutical-related products. There are temporary bans on certain commodities, such as cement and zinc tile. The fireworks and firecrackers are allowed to be imported by the designated operators since 2008. However, imports of alcoholic beverages are strictly restricted.

7.5 Commodity Inspection and Quarantine Requirements

As regard to the import and export commodity inspection and quarantine, the Brunei Public Health Regulations stipulate that all foods, whether imported or local, must be safe and reliable, of good quality, in accordance with Islamic halal food requirements, and in particular for strict halal inspection of meat imports.

For certain animal and plant products, such as beef and poultry, a health and quarantine certificate are required. Imported edible oils should not have odors and contain no mineral oil. Animal fats should be from healthy animals that are slaughtered and suitable for human consumption. Animal fats and edible oils must be in a single form. Two or more fats and edible oils cannot be used. There should be no “unsaturated” words or similar words on the packaging labels for fats and edible oils. Non-edible animal fats must be certified without any infection. Imported live animals must have a veterinary certificate.

Soy milk should be a liquid food extracted from high-quality soybeans, which may include sugar, harmless plant matter, and must not contain other substances other than the allowed stabilizers, oxidants and chemical preservatives, and its protein content is not less than 2% weight.

In addition, the regulations also apply to food additives, packaging and meat products, fish products, condiments, animal fats and oils, dairy products, ice cream, sugar and dried fruits, fruits, tea, coffee, non-alcoholic beverages, spices, food, etc. The corresponding technical standards are specified. There are clear regulations on the date of production and expiry, maximum residue of food containers and pesticides, stabilizers, oxidants, and preservatives.

7.6 License and Permit

License or Permit is a verification or approval given/issued by the relevant Government Department/Agency responsible for the commodities before importation or exportation.

Written application or completed form subject to the requirements of the relevant Department/Agency must be submitted to the Government/Agency responsible for such prohibited and controlled commodities.

There are some prohibited or controlled commodities that require A.P (Approval Permit) issued by the RCED other than the license/permit issued by the relevant Government Agency before their importation or exportation.

Table 3 Types of Commodities and Issuing Government Department/Agency

Types of Goods	List of Items	Responsible Agency	Hotlines / Email	Document Requirement	Application Via	Steps / Processes	Additional Info
Publication Materials/ Prints, Films, CD, LD, VCD, DVD, Cassette, Recital of Al-Quran, hadith, Religious books, Talisman commodities (such as textiles/ clothing etc.), bearing dubious chop/ photo	HS Codes	Royal Brunei Police Force	+673-2459500 info@police.gov.bn	Invoice	BDNSW	Steps	
		Islamic Dakwah Centre	+673-2382525 info@pusat-dakwah.gov.bn				
		Internal Security Department	+673-2223225 info@internal-security.gov.bn				
Fresh, Cold, and Frozen Meat (Halal)	HS Codes	Agriculture and Agri-food Department	+673-2380144 info@agriculture.gov.bn	List of Documents	BDNSW	Steps	
		Food Safety and Quality Unit, Ministry of Health	+673-2381640 info@moh.gov.bn				
		Halal Import Permit Issuing Board	+673-2382525 info@religious-affairs.gov.bn				
		Royal Customs and Excise Department	+673-2382333 info@customs.gov.bn				

Types of Goods	List of Items	Responsible Agency	Hotlines / Email	Document Requirement	Application Via	Steps / Processes	Additional Info
Firearms, Explosives, Fire Crackers, Dangerous Weapons, and Scrap metals	HS Codes	Royal Brunei Police Force	+673-2459500 info@police.gov.bn	Documents will be uploaded soon. Please refer to Agency.	e-Customs	Steps	Manual Application
		Royal Customs and Excise Department	+673-2382333 info@customs.gov.bn	List of Documents			-
Rice/Sugar/Salt	HS Codes	Supply and State Store Department	+673-2423151 info@itss.gov.bn	List of Documents	BDNSW	Steps	-
		Royal Customs and Excise Department	+673-2382333 info@customs.gov.bn				-
Vehicles such as Cars, Motorcycles, Mini Buses, Pickups, Trucks and Trailers.	HS Codes	Land Transport Department	+673-2451979 info@land-transport.gov.bn	List of Documents	e-Customs	Steps	-
		Royal Customs and Excise Department	+673-2382333 info@customs.gov.bn				-
Alcoholic Beverages	HS Codes	Ministry of Foreign Affairs and Trade (Protocol & Consular Department)	+673-2261177 dprocon@mfa.gov.bn	Documents will be uploaded soon. Please refer to Agency	Manual Application to Agency	Steps will be uploaded soon. Please refer to Agency.	Manual Application
		Prime Minister's Office	+673-2224645 info@jpm.gov.bn				

Types of Goods	List of Items	Responsible Agency	Hotlines / Email	Document Requirement	Application Via	Steps / Processes	Additional Info
Alcoholic Beverages	HS Codes	Royal Customs and Excise Department	+673-2382333 info@customs.gov.bn	List of Documents	e-Customs	Steps	-
Radio Transmitter and Receiver; Communications Equipment such as Telephone, Fax machines, Walkie-Talkie etc; Broadcasting Equipments such as Parabola, Decoder, etc.	HS Codes	Info-Communication Technology Industry (AITi)	+673-2333780 ait@brunet.bn	List of Documents	BDNSW	Steps	-
Plants, Crops, Live Animals, Vegetables, Fruits, Eggs, Soil	HS Codes	Agriculture and Agri-food Department	+673-2380144 info@agriculture.gov.bn	List of Documents	Manual Application to Agency	Steps	Manual Application
Fishes, prawns, Shells, Water Organisms and Fishing Equipment etc	HS Codes	Fisheries Department	+673-2382068 info@fisheries.gov.bn	Documents will be uploaded soon. Please refer to Agency.	Manual Application to Agency	Steps	Manual Application
Timber and products thereof	HS Codes	Forestry Department	+673-2381013 info@forestry.gov.bn	List of Documents	Manual Application to Agency	Steps	Manual Application

Types of Goods	List of Items	Responsible Agency	Hotlines / Email	Document Requirement	Application Via	Steps / Processes	Additional Info
Medicines, Herbal, Cosmetics	HS Codes	Ministry of Health (Refer to the Pharmaceutical Services Department)	+673-2381640 info@moh.gov.bn	List of Documents	BDNSW	Steps	-
Health Foods, Soft Drinks and Snacks	HS Codes	Ministry of Health (Refer to the Food Safety and Quality Control Unit)	+673-2331100 fsqc@moh.gov.bn	List of Documents	BDNSW	Steps	-
Tobacco Products	HS Codes	Ministry of Health (Refer to the Tobacco Control Unit)	+673-2381640 prohealth@moh.gov.bn	Documents will be uploaded soon. Please refer to Agency.	Manual Application to Agency	Steps will be uploaded soon. Please refer to Agency.	Manual Application
Poisons, chemicals and radioactive materials.	HS Codes	Royal Customs and Excise Department	+673-2382333 info@customs.gov.bn	List of Documents	e-Customs	Steps	-
		Prime Minister's Office (Refer to Radiation Safety and Quality Unit)	+673-2384488 energy@ipm.gov.bn	List of Documents	BDNSW	Steps	-

Types of Goods	List of Items	Responsible Agency	Hotlines / Email	Document Requirement	Application Via	Steps / Processes	Additional Info
Mineral water	HS Codes	Ministry of Health (Refer to the Food Safety and Quality Control Unit)	+673-2331100 fsqc@moh.gov.bn	Documents will be uploaded soon. Please refer to Agency.	BDNSW	Steps	-
Badges, banners, Souvenirs comprising of Government Flags and emblems, Royals Regalia, Government flags and crests	-	Royal Custom and Tradition Department	+673-2243971 info@adat-istiadat.gov.bn	Documents will be uploaded soon. Please refer to Agency.	Manual Application to Agency	Steps will be uploaded soon. Please refer to Agency.	-
Historical Antiques made or found in Brunei	HS Codes	Museums Department	+673-2244545 info@museums.gov.bn	Documents will be uploaded soon. Please refer to Agency.	Manual Application to Agency	Steps will be uploaded soon. Please refer to Agency.	-
Gases that are characterized as Ozone Depleting Substances (ODS), under the purview of the Montreal Protocol	HS Codes	Environment, Parks and Recreation Department (JASTRE)	+673-2241262 jastre.brunei@env.gov.bn	List of Documents	BDNSW	Steps	-

Types of Goods	List of Items	Responsible Agency	Hotlines / Email	Document Requirement	Application Via	Steps / Processes	Additional Info
Gases that are characterized as Ozone Depleting Substances (ODS), under the purview of the Montreal Protocol	HS Codes	Ministry of Health (Refer to Pharmaceutical Services Department)	+673-2381640 info@moh.gov.bn	List of Documents	BDNSW	Steps	-

Source: *BDNSW website.*

8. CUSTOMS DUTIES

8.1 Summary of Import Tariffs

Table 4 Summary of Brunei Import Tariff

Summary	Total			Ag			Non-Ag		
	0.2			0.0			0.3		
Frequency distribution Tariff lines (in %)	free	0~5	5~10	10~15	15~25	25~50	50~100	> 100	NAV
Ag MFN applied	98.9	1.0	0.1	0	0	0.0	0	0	1.1
Non-ag MFN applied	95.3	4.0	0.7	0	0	0	0	0.0	0.1
Product groups	MFN applied duties								
	AVG			Duty-free in %			Max		
Animal products	0.0			100.0			0		
Dairy products	0.0			100.0			0		
Fruit, vegetables, plants	0.0			100.0			0		
Coffee, tea	0.6			66.7			6		
Cereals & preparations	0.1			99.7			50		
Oilseeds, fats & oils	0.0			100.0			0		
Sugars and confectionery	0.0			100.0			0		
Beverages & tobacco	0.0			100.0			0		
Cotton	0.0			100.0			0		
Other agricultural products	0.0			100.0			0		
Fish & fish products	0.0			100.0			0		
Minerals & metals	0.0			99.6			3		
Petroleum	0.4			81.1			5		
Chemicals	0.1			99.3			131		

Wood, paper, etc.	1.9	62.8	5
Textiles	0.5	91.4	10
Clothing	0.0	100.0	0
Leather, footwear, etc.	0.7	85.3	5
Non-electrical machinery	0.0	100.0	0
Electrical machinery	0.0	100.0	0
Transport equipment	0.0	100.0	0
Manufactures, n.e.s.	0.6	92.5	10

Source: WTO Statistics.

8.2 Cross-Border Duties

Dutiable goods imported to Brunei are subject to Customs Import Duties and Excise Duties. ASEAN Trade in Goods Agreement (ATIGA) could be given to the importer based on qualification granted by Ministry of Foreign Affairs and Trade. 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 ton.

Since 1973 Brunei has not imposed duties on exported goods to promote local entrepreneurship.

Every person arriving in Brunei shall declare all dutiable goods in his possession, either on his person or in any baggage or in any vehicles to the proper officer of Customs for examination. If he/she fails to do so, such goods shall be deemed to be un-customed goods and the sentence of imprisonment or fine can be imposed.

According to Customs Import Duties Order 2007 where the total amount of import duty:

- Is less than \$1, no import duty shall be charged;
- Exceeds \$1 and includes a fraction of \$1, the fraction shall be treated as a complete dollar;
- The tax formula for the above categories of taxes:
Tax base = CIF price + Import duty + Excise Tax (if any) + other taxes and fees (if any)

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)

Table 5 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 another textile floor covering	NIL	5%
Mat and matting (Rubber)	NIL	
Wood and articles of wood	5%	
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%
Jewelry including imitation jewelry	NIL	15%
Clocks and watches and parts thereof	NIL	105%
Musical instruments	10%	

8.3 Exemption

The Minister of MOFE may exempt any person from the payment of the whole or any part of the Customs duties or any other prescribed fees or charges; or direct the refund to any person of the whole or part of the Customs duties or any other prescribed fees or charges which have been paid by such person on any goods, and in granting such exemption or directing such a refund, the Minister may impose such conditions as he may think necessary.

Any goods in respect of which an exemption from the payment of Customs duties has been granted shall be deemed to be dutiable goods until the conditions if any, subject to which the exemption from Customs duty is granted, are fulfilled and shall be liable for all other charges excluding Customs duties, to which they would be subject if no such exemption has been granted.

8.4 Rebate and Compensation

When any goods upon which import duty has been paid, are re-exported, nine-tenths of the duties calculated may be repaid as drawback if:

- the goods are identified to the satisfaction of a senior Customs officer;
- the drawback claimed in respect of any one consignment of re-exported goods is not less than \$500;
- the goods are re-exported within one year from the date upon which import duty was paid or within such an extended period as may be approved by the Controller;
- the payment of drawback upon goods of a class to which the goods to be re-exported belong has not been prohibited by regulations;
- a written notice has been given to a senior Customs officer at or before the time of re-exportation that a claim for drawback will be made, and such claim is made and established to the satisfaction of a senior Customs officer within 3 months of the date of re-exportation.

8.5 Drawback on Destroyed Goods

The Controller may allow the drawback of import duty on goods which sustain deterioration or damage and are destroyed in the presence of a senior Customs officer.

8.6 Relief on Temporarily Imported Goods

The Controller may permit the goods to be delivered on importation without payment of duty subject to the payment of a deposit equivalent to not less than the amount of duty which will be payable if the goods are imported for home use or to a security being given to the satisfaction of the Controller for the payment of such duty, and such deposit shall be refunded or such security discharged if the goods are re-exported within 3 months from the date of importation or within further period as the Controller may allow.

8.7 Drawback on Imported Goods for Manufacturing

Where any goods are prescribed to be the goods in respect of which drawback may be allowed at re-exportation as part or ingredient of any goods manufactured in Brunei and such prescribed goods are so re-exported by the manufacturer as part or ingredient of any goods manufactured in Brunei, if import duty has been paid on such prescribed goods, the Controller may, at the re-exportation, allow the manufacturer a drawback of the duty.

Please visit the [website](#) for more details.

9. TARIFF CLASSIFICATION

Determination of classification of imported goods whether dutiable or not are based on [Brunei Darussalam Tariff and Trade Classification 2017](#) derived from ASEAN Harmonized Tariff Nomenclature (AHTN 2017).

The ASEAN Harmonized Tariff Nomenclature (AHTN) was jointly developed by the ASEAN Member States to facilitate trade within ASEAN by having a common commodity classification system or nomenclature. All ASEAN Member States harmonize the HS codes in AHTN at the 8-digit level for use.

Brunei Darussalam added 10-digit level for national use only. The new commodity coding system not only provides a major step forward in trade facilitation among ASEAN Member States through consistent, predictable and uniform interpretation in the classification of goods but also marks an important milestone

in ASEAN regional economic cooperation.

Compared with HS developed by WCO, the Brunei Darussalam Tariff and Trade Classification 2017 adds the 98th chapter Postal packages and special transactions not classified according to the types of commodity.

Please visit the [website](#) using the description of the goods or Harmonized System (HS) code.

10. CUSTOMS VALUATION

Brunei Darussalam has been a member of GATT since December 9, 1993. Brunei implemented the WTO Valuation Agreement in September, 2001 after the five-year delay permitted by the WTO.

The Customs Order, 2001 came into force on September 1, 2001 and inserted a new definition of Customs value into Customs Act and provided for the keeping of business record. The auditing and examination of records, conditions for entry into buildings, retention of documents obtained during a search and seized documents are subject to the court order and proceedings. At the same time the Customs Rules for Valuation of Imported Goods 2001 took effective. These Rules applied the WTO Valuation Agreement as the method for valuation of imported goods (on the CIF basis).

The imports are valued at CIF, that is, the value of goods at the frontier of the exporting country plus the cost of insurance and freight and any other charges when sold for export to Brunei Darussalam. Custom duties are not included in the value of the imports.

The exports are valued at FOB, that is, the value of goods to be purchased abroad up to the point where the goods are deposited on board the outgoing vessel, aircraft and/or vehicle. Goods on consignment are valued at the current import price for imports and the current export price for exports.

Customs Valuation in Brunei Darussalam is based on the provisions under the WTO Agreement on Customs Valuation for determination of valuation on imported goods where Customs duty is charged.

The WTO agreement on Customs Valuation aims for a fair, uniform and neutral system for the valuation of goods for Customs purposes. These methods of Customs valuation are to be applied in the prescribed hierarchical order.

10.1 First Method - Transaction Value

The first method is the principled method that determines the dutiable value of goods. Most dutiable values are determined by the first method that determines the dutiable value of imported goods based on their transaction price.

10.2 Second Method - Similar Goods

In case where the first method cannot be applied, the second method is used to determine the dutiable value of goods based on the transaction price of goods of the same kind and quality that has previously been recognized as a dutiable value and satisfies certain requirements.

10.3 Third Method - Identical Goods

In case where neither of the first and second methods can be applied, the third method is used to determine the dutiable value of goods based on the transaction price of similar goods that has previously been deemed as a dutiable value and satisfies certain requirements.

10.4 Forth Method - Deductive Value

In case where none of the first, second and third methods can be applied, the domestic sale price after import clearance minus certain costs, etc. is determined to be the dutiable value of the relevant goods.

10.5 Fifth Method - Computed Value

In case where none of the first to fourth methods can be applied, the dutiable value of imported goods is determined based on the price obtained by calculating the costs incurred in the production of such goods based on the cost statement of the product presented by the manufacturer of the exporting country.

10.6 Flexible and Reasonable Method

In case where none of the first to fifth methods can be applied, the dutiable value of goods is determined

based on the reasonable standards which conform to the principles of the first to fifth methods.

The applicant shall provide detailed information about the goods. This includes quotations and any other relevant documents which can be used to explain the details of goods and their pricing.

Goods are recorded at their market value. Values are reported in millions of Brunei dollars. Data reported in foreign currencies are converted into local currency at prevailing market exchange rate on the date of permitted clearance.

Please visit the [website](#) for more details.

11. RULES OF ORIGIN

In determining whether a product is originating in Brunei, an Ordinary Certificate of Origin or a Preferential Certificate of Origin can be issued if the exporter/manufacturer meets the relevant criteria of being locally produced / manufactured under the various Schemes of Preference and Free Trade Agreement.

To qualify that a product is originating in Brunei Darussalam, it must be either:

- Wholly Obtained in Brunei Darussalam, i.e.,
- Wholly produced or obtained in Brunei Darussalam without any imported materials or,
- Manufactured in Brunei Darussalam from materials and parts, which are either wholly or partially imported, according to the appropriate rules of origin and must not be made through a simple or minimal operation as stipulated in the relevant Free Trade Agreement.

Depending on the Free Trade Agreement or preferential scheme, for the manufactured product, the rules of origin is either one or a combination of the following criteria:

11.1 Value-Added or Percentage Criterion

Under the value-added criterion, the origin is determined by the percentage of either the imported materials or the local materials plus the direct processing cost in relation to the ex-factory cost or ex-factory price of the product.

11.2 Process Criterion

For this criterion, the imported materials must have undergone substantial transformation and this will result in the final product qualifying to be classified under a different tariff classification, as distinct from those classified for the imported materials. There is, however, an exception to this rule.

The following guidelines provide a quick overview of the various Rules of Origin that exporters/manufacturers in Brunei Darussalam need to meet in order to qualify for an Ordinary CO and a Preferential CO under various schemes of preferences and Free Trade Agreements.

Ordinary CO (TRD 1) and Other Schemes (e.g. GSP)

Ordinary CO = Product must be wholly obtained or manufactured in Brunei with at least 25% of local content based on the ex-factory price of the finished product,

GSP = each preference-giving country has its own percentage rule, for example:

- Australia = 50 %
- Canada = 60 % local content,
- Japan/ EU = 50 % local content

Please visit the [website](#) and [website](#) for more details.

12. CUSTOMS ADVANCE RULINGS

In accordance with the Regulation of Customs Ruling 2013, RCED issued advance rulings for the following affairs:

- The classification of goods;
- The application of a provision of the Customs Rules for Valuation of Imported Goods 2001.

Advance ruling will only be given upon the request submitted before the arrival of goods and not to be given to any request for goods arrived while waiting for Customs clearance.

Any person concerned at the importation of any goods may apply to Controller of Customs for advance ruling.

Where any goods are subject to any Free Trade Agreement to which Brunei is a party, and that FTA identifies the person who may apply for a ruling related to those goods, only that person may apply for a ruling related to those goods.

12.1 On Tariff and Classification

Advance rulings on tariff and classification are formal advices provided in writing by the RCED for any person concerned on the importation of any goods.

The applicant shall provide detailed information about the goods. This includes pamphlets, brochures, goods specification and any other relevant documents which can be used to explain the details of goods.

The issuance of advance ruling for tariff and classification is 9 days each, but not later than 30 days under normal circumstances. However, it can take longer on some occasions. The advance ruling is valid for 3 years under normal circumstances. However, it is invalid if the imported goods are not the same with the request being submitted and been given advance ruling and if there are amendments to the tariff structures.

12.2 On Customs Valuation

Advance rulings on Customs valuation will only be given on specific matters related to the appropriate method on Customs valuation, and will be given to the applicant upon the request submitted before the arrival of goods and not to be given to any request for goods arrived while waiting for Customs clearance. The issuance of advance ruling for Customs valuation is 6 days, but not later than 30 days under normal circumstances. However, it can take longer on some occasions.

Under normal circumstances, the validity of advance ruling is 3 years. However, it is invalid if the imported goods are not the same with the request being submitted and been given advance ruling.

13. FREE TRADE AGREEMENTS

Brunei Darussalam has actively engaged in FTAs through its membership in ASEAN as well as on a bilateral basis. To date, Brunei Darussalam, through ASEAN, has concluded FTAs with Australia & New Zealand, China, India, Japan and South Korea.

Bilaterally, Brunei Darussalam has concluded an Economic Partnership Agreement with Japan (the Brunei-Japan Economic Partnership Agreement or “BJEPA”) and a plurilateral agreement with Chile, New Zealand and Singapore (the Trans Pacific Strategic Economic Partnership or more commonly referred to as the “P4”).

As the signatories to the Trans-Pacific Strategic Economic Partnership Agreement (P4), Brunei is involved in the negotiations for the Trans-Pacific Partnership (TPP) Agreement, together with Australia, Canada, Japan, Malaysia, Mexico, Peru, the United States of America and Vietnam.

Please visit the [website](#) for more details.

14. FREE TRADE ZONE

Subject to the provisions of any other written laws, the Minister may, with the approval of His Majesty the Sultan and Yang Di-Pertuan, by the notifications published in the Gazette, declare any area in Brunei Darussalam to be a free trade zone and each notification shall define the limits of the free trade zone. Goods brought into a free trade zone for any purpose permitted shall be exempted from Customs duty and excise duty. Goods in a free trade zone may:

- be removed from the free trade zone, destroyed or sent into a Customs area or into another free trade zone in the original package or otherwise;
- be stored, sold, exhibited, unpacked, repacked, assembled, distributed, sorted, graded, cleaned, mixed or otherwise manipulated, or be manufactured;
- when any dutiable goods at entry into a Customs area, the goods shall be subject to the provisions of the Customs Order.

The goods which have been brought into a free trade zone from a Customs area shall be deemed to be exported for the purpose of drawback.

No manipulation or manufacture shall be carried out in a free trade zone without the approval of the Minister and the approval shall be published in the Gazette.

Any person in violation of the previous legal requirements is guilty of an offence and liable for a fine of not less than twenty times of the Customs duty or \$100,000, whichever is the greater amount, and for any subsequent offence leading to imprisonment for a term not exceeding 2 years or both: Provided that when the value of the goods cannot be ascertained, the penalty may amount to a fine not exceeding \$100,000.

Brunei Darussalam authorities operate one Free Trade Zone in Brunei - the Pulau Muara Besar Export Zone, which provides businesses with advantages including:

- subsidized warehousing space;
- subsidized industrial space;

- deep seawater port and,
- various tax incentives, including exemption from corporate tax for up to 15 years.

15. CUSTOMS POST-CLEARANCE AUDIT

An officer of Customs may at all reasonable times enter any premises or places where business records are kept and conduct the auditing or examination of those records either in relation to specific transactions or to the adequacy and integrity of the manual or electronic system or systems by which such records are created and stored.

For these purposes, the Customs officer shall have full and free access to all lands, buildings and places and to all books, records and documents, whether in the custody or under the control of the importer or exporter, or any other persons, for the purpose of inspecting any accounting books, records and documents and any property, process or matter on condition that he considers necessary. The Customs officer may also, free of charge, make copies of or of parts of any such books, records or documents. But the Customs officer shall not enter any dwelling house except with the consent of a resident or the owner thereof or pursuant to a warrant.

Every importer and exporter must keep or cause to be kept in Brunei Darussalam business records for a period of at least 7 years. The following records are required to be kept:

- (a) shipping, importation, exportation and transportation documentation;
- (b) ordering and purchase documentation;
- (c) manufacturing, stock and resale documentation;
- (d) banking and accounting information;
- (e) charts and codes of accounts, accounting instruction manuals and system and programmed documentation that describes the accounting system used by the importer or agent thereof;

- (f) papers, books, registers, discs, films, tapes, sound tracks and other devices or things in or on which information contained in the records described in paragraphs (a) to(e) are recorded or stored.

16. CUSTOMS ENFORCEMENT AND APPEALS

16.1 Investigation of Customs Offences

Any magistrate, or any senior Customs officer not below the rank of Assistant Controller, if there is a reasonable cause to believe that in any dwelling house, shop or other building or place for likely concealment of any prohibited or un-customed goods or goods liable to forfeiture, or as to which any offence has been committed, or any accounting books, records, documents or other articles related to such goods, may issue a warrant authorizing any Customs officer named therein, by day or night and with or without assistance to:

- enter such a dwelling house, shop or other building or place to search for and seize any goods reasonably suspected of being prohibited or un-customed goods, or goods liable to forfeiture;
- arrest any person in such a dwelling house, shop, building or place, whose possession of such goods may be found, or whom such officer may reasonably suspect to have concealed such goods; and
- to make copies of and take any reasonable steps to preserve any accounting books, records, documents or other articles.

Any senior Customs officer shall, at all times, have access to any place or premises where an importer carries out his business or where any person who has dealings with such an importer. Any senior Customs officer also may:

- require the importer or the person who has dealings with such an importer to produce any accounting books, data, documents or other records, or others which such an importer or person is required;

- examine any accounting books, data, documents or other records, or others and make copies of or of parts of such books or documents;
- seize and detain any accounting books, data, documents or other records, or others if, in his opinion, it may afford evidence of any breaches;
- require the importer or the person who has dealings with such an importer or any person employed by such an importer or person to answer questions related to;
- require any container, envelope or other strongboxes in such premises to be opened; at the risk and expense of the importer or the person who has dealings with such an importer, to open and examine any packages, or any goods or materials in such premises.

16.2 Penalties of Customs offences

Part One

The person shall be guilty of an offence and liable for a fine not exceeding \$8,000, or the sentence of imprisonment for a term not exceeding one year or both on refusing to answer questions or on providing false information or false documents.

In the case of un-customed goods which are dutiable or prohibited, the penalty shall be a fine not exceeding twice the value of the goods or \$8,000, whichever is the greater amount.

Part Two

Any person shall be guilty and liable for a fine not exceeding \$40,000 or the equivalent to the amount of Customs duty payable, whichever is the greater, or the sentence of imprisonment for a term not exceeding one year or both, when he/she:

- makes, orally or in writing, or signs any declaration, certificate or other document which is untrue or incorrect;
- makes, orally or in writing, or signs any declaration or document, made for consideration of any Customs officer for any application presented to him, which is untrue or incorrect, or which is incomplete by omitting particular materials;
- counterfeits or falsifies, or uses, when counterfeited or falsified, any document used in the connection of any business or others related to the Customs;

- fraudulently alters any document, or counterfeits the seal, signature, or other mark of, any Customs officer for the verification of any document or for the security of any goods or any other purpose in the conduct of business related to the Customs;
- fails to make a declaration of dutiable goods imported, exported or transhipped, or
- fails or refuses to produce to the Customs officer any document required to be produced.

In the case of prohibited goods, the penalty shall be a fine of not less than twice the value of the goods or \$40,000, whichever is the lesser amount, but not more than 5 times the value of the goods or \$40,000, whichever is the greater amount.

In the case of un-customed goods which are dutiable, the penalty for the first-time offence shall be a fine of not less than 6 times the amount of the Customs duty or \$40,000, whichever is the lesser amount, but not more than 20 times the amount of Customs duty or \$40,000, whichever is the greater amount, and for a second or any subsequent conviction of offence, the penalty shall be the sentence of imprisonment for a term not exceeding 2 years or both.

Part Three

The purpose of which is to reduce, avoid or evade any liability for the Customs duty imposed shall be guilty of the first-time offence and liable for a fine of not less than 10 times the amount of the Customs duty or \$5,000, whichever is the lesser amount, but not more than 20 times the amount of the Customs duty or \$5,000, whichever is the greater amount.

Part Four

The person shall be guilty of an offence and liable for a fine not exceeding \$40,000, or the sentence of imprisonment for a term not exceeding 7 years or both, and any person who gives or offers, or promises to give or procures to be given, any bribery, compensation or rewards to, or makes any collusive agreement with, any such officers or person to induce him in any way to neglect his duty to do so.

[Online resources](#) can be achieved for further reference.

17. CUSTOMS IPR BORDER PROTECTION

Brunei became a signatory party to the Convention Establishing the World Intellectual Property Rights Organization (since 1994). It acceded to the Berne Convention for the Protection of Literary and Artistic Works on August 30, 2006. Brunei has not joined the Paris Convention for the Protection of Intellectual Property.

The authorities state that enforcement procedures and remedies are available under the various laws to enable effective action against infringement. The IP Section of the Registries Division of the Attorney General's Chambers (under the Prime Minister's Office) is responsible for all matters concerning intellectual property. The Head of Registries, who is also Assistant Solicitor General, is responsible for administering the Division. The Royal Brunei Police Force is responsible for general enforcement and investigation of criminal offences under the relevant laws, while the RCED enforces border control measures. The Criminal Justice Division of the Attorney General's Chambers initiates prosecution of IPR cases.

Border enforcement measures for infringements are undertaken by the RCED. Statutory authority for border enforcement is expressly provided for under the Copyright Order 1999, which enables the copyright holders to give notice to the Controller of Customs if they suspect that infringing copies are crossing the border. The authorities stated that such notice has not been received and therefore no seizures have been made. Border enforcement measures do not appear to be well received by rights holders, despite the advice from the authorities as to the effectiveness of this method.

However, the RCED can, under different grounds and laws, seize certain articles detrimental to public health and safety, provided that they have information to show that there exists a potential danger to the public or individuals.

18. AUTHORIZED ECONOMIC OPERATORS

As a member of WTO and WCO, Brunei Darussalam is committed to fulfil its obligations to improve trade facilitation through transparent and efficient Customs procedures. The initiative will further improve the trading environment in Brunei Darussalam and support the business community. The least implemented measure in this area is TF measures for authorized operators.

The implementation of Customers accreditation program which was known as Sutera Lane Merchant Scheme (SLMS) facilitated trade in line with the concept of Authorized Economic Operator (AEO) as accredited by World Customs Organization (WCO). The main objective of the program is to enhance the business environment that is conducive to support the national vision and it took effect on September 2, 2017. The implementation of SLMS is one of the activities listed in the Ease of Doing Business Action Plan under Trading across Borders initiatives. It is a pro-business approach focusing on trade facilitation without compromising the country's security and safety. The implementation is also in accordance with the standards and best practices of international customs as recommended by the WCO in particular under the WCO Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework).

The program encourages the improvement of the level of compliance of importers, exporters or Customs agents to the procedures, regulations and legislation in force in the country, by offering facilities such as:

- Accelerated and given priority of the Customs declaration process;
- Accelerated and given the priority of the production and release process from Muara Port;
- It is permissible to conduct inspection of containers or cargo at SLMS Operator premises (if required);
- Given permission to defer the payment of Customs duties and excise taxes within the prescribed periods to increase the flow requirements and improve the efficiency of Customs clearance process.

Companies interested to join the scheme, must be registered under the Companies Act Chapter 39 as a Private Limited Company. Importers and exporters must also be registered with RCED as 'traders' in the Brunei Darussalam National Single Window (BDNSW). Usage of Freight Forwarders/ Forwarding Agents or Transporting Companies are also allowed, provided the importing and exporting companies include in the application, documents that prove that they are the designated Freight Forwarders/ Forwarding

Agents or transporting companies for the importing or exporting companies. The company must have been established for at least 5 years and handles import and export activities for not less than 3 years. If the application is forwarded by Multi-National Companies set up in the country less than five years, the application will be assessed on a case-by-case basis and is subject to the decision of the SLMS Evaluation Committee.

19. INTERNATIONAL CUSTOMS COOPERATION

RCED has involved in international Customs affairs such as in ASEAN, BIMP-EAGA, APEC, ASEM, WCO and WTO. It became the 142nd members of WCO on 1st July 1996 and became the 150th members of WCO Harmonized System (HS) Convention on 20th June 2014.

Brunei Darussalam has been a member of the Asia Pacific Economic Cooperation (APEC), ASEAN, the Asia-Europe Meeting (ASEM). Brunei Darussalam has recently concluded negotiations for the Trans-Pacific Partnership (TPP).

Brunei Darussalam actively participated the negotiations of RCEP (The Regional Comprehensive Economic Partnership) which is a Free Trade Agreement (FTA) involving the ten ASEAN Member countries and their six ASEAN-FTA Partners (Australia, China, India, Japan, Republic of Korea and New Zealand).

20. TRADE STATISTICS

The Department of Statistics under the Department of Economic Planning and Development (JKPE) is the only agency in Brunei empowered to publicly disseminate data on merchandise trade. The Customs statistics report is compiled by the Department of Statistics, Department of Economic Planning and Development and the prime minister's office. The department disseminates national statistics in a timely manner according to the internationally accepted release schedules.

The RCED is responsible for the collection and approval of imports and exports permits. However, controlled items are still subjected to approval by the relevant competent authorities. These data are submitted by the merchants to the Customs via e-Customs. Subsequently, these data would be transferred to Department of Statistics, Department of Economic Planning and Development for compilation and dissemination.

[Online resources](#) can be achieved for further reference.

21. WORKING HOURS

Operation Hours for Brunei Customs are as follows.

Main Office

- 07:45am - 12:15pm
- 13:30pm - 16:30pm
- Monday to Thursday & Saturday

Customer Service Counter (Main Office Ground Floor)

For Enquiry

- 08:00am - 12:00pm
- 13:45pm - 16:15pm
- Monday-Thursday & Saturday

For Payment

- 08:00am - 11:45am
- 13:45pm - 15:00pm, Monday-Thursday
- 08:00am -10:00am Saturday (cash),
- 08:00am-11:45am & 13:45pm-15:00pm (cheque)

Business Support Centre, DARE Building, Anggerek

- 08:00am - 12:00pm & 14:00pm - 16:00pm, Monday to Thursday
- 08:00am - 12:00pm & 14:30pm - 16:00pm, Friday

Muara Container Terminal

- 24 / 7 (daily)

Control Posts

- 06:00am - 12:00am (daily)

22. OFFICIAL WEBSITE

- [The Prime Minister's Office](#)
- [Ministry of Finance](#)
- [Ministry of Development](#)
- [Ministry of Foreign Affairs and Trade](#)
- [Brunei Darussalam National Single Window](#)
- [Brunei e-customs](#)
- [Brunei Darussalam National Trade Repository](#)
- [Economic Planning and Development](#)

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