

**APPENDIX TABLES**



**Table A1.1**  
**Composition of government revenue, 2000-07<sup>a</sup>**  
 (B\$ million)

	2000	2001	2002	2003	2004/05	2005/06	2006/07
Total revenue	5,084	4,232	4,268	4,930	6,361	8,441	9,188
Tax revenue	2,422	2,306	2,332	2,600	3,666	5,252	5,514
Taxes on net income and profits	2,319	2,203	2,209	2,485	3,547	5,111	5,396
Corporate taxes	2,315	2,199	2,204	2,481	3,544	5,107	5,391
Oil and gas production companies	2,256	2,125	2,116	2,393	3,439	4,988	5,300
Other companies	59	74	89	88	105	118	90
Individuals (estate duty)	1	1	0	1	0	0	1
Stamp duty	4	3	5	3	3	4	4
Taxes on international trade	92	92	111	103	106	125	102
Motor vehicles tax	52	49	58	56	62	64	50
Tobacco	19	20	19	20	20	22	20
Others	22	23	34	27	24	39	33
Export taxes	0	0	..	..	..	..	..
Taxes on goods and services	11	11	12	12	13	16	17
Licences	11	11	12	12	13	16	17
Financial companies	1	1	1	1	1	1	3
Others	9	10	10	11	12	14	14
Non-tax revenue	2,662	1,926	1,936	2,330	2,695	3,190	3,674
Property income	2,018	1,630	1,631	2,051	2,414	2,868	3,417
Oil sector	1,971	1,498	1,582	1,916	2,376	2,784	3,302
Oil and gas royalties	448	389	384	474	662	847	942
Dividend paid by oil companies	1,522	1,109	1,198	1,442	1,714	1,937	2,360
Other	47	132	49	135	38	85	115
Other royalties	1	1	2	2	1	1	2
Rent and interest	25	35	25	16	21	53	79
Others	21	96	22	117	16	31	34
Administrative fees and charges on:							
Sales of goods and fines	643	294	302	276	277	318	254
Telecom and utilities	630	282	205	194	199	232	163
Other	12	12	97	82	78	86	90
Other non-tax revenue	2	2	3	3	3	3	3
Memorandum items:							
Oil and gas sector revenue	4,227	3,623	3,697	4,309	5,815	7,772	8,602
Non-oil revenue	858	609	571	621	546	669	586
Oil and gas as a percent of total revenue	83	86	87	87	91	92	94

.. Not available.

a From 2004, Brunei's fiscal year changed from a calendar year to April-March.

Source: Brunei authorities; and IMF (2006), IMF Country Report No. 06/428, "Brunei Darussalam: Statistical Appendix", Table 21, December, Washington D.C.

**Table AI.2**  
**Composition of government expenditure and budget balance, 2000-07<sup>a</sup>**  
(B\$ million)

	2000	2001	2002	2003	2004/05	2005/06	2006/07
Total expenditure	4,298	3,914	4,794	4,032	4,815	5,086	5,273
Current	3,043	2,745	3,777	3,145	3,957	4,076	4,016
Wages and salaries	1,250	1,286	1,319	1,340	1,415	1,476	1,618
Other charges annually recurrent	1,483	1,178	1,231	1,114	1,329	1,422	1,090
Charged	310	281	1,226	691	1,213	1,178	1,307
Pensions	176	201	237	226	245	269	280
Royalties payments	0	0	899	419	900	833	891
Others	134	80	90	46	68	76	89
Capital	1,244	1,169	1,017	887	858	1,010	1,257
Other charges special expenditure	770	901	524	601	502	525	588
Development expenditure	383	210	435	263	356	485	669
Investment in public enterprises	91	58	58	23	0	..	..
Other	11	0	0	0	0	0	0
Government trust fund outlays	11	0	0	0	0	0	0
Capital and currency adjustment	0	0	0	0	0	0	0
Total revenue	5,084	4,232	4,268	4,930	6,361	8,441	9,188
Total expenditure	4,298	3,914	4,794	4,032	4,815	5,086	5,273
Primary budget surplus	786	318	-526	898	1,545	3,355	3,915
Total revenue excluding royalties	4,636	3,843	3,884	4,456	5,699	7,594	8,246
Total expenditure excluding royalties	4,298	3,914	3,895	3,613	3,915	4,253	4,382
Primary budget surplus excluding royalties	338	-70	-11	843	1,783	3,341	3,864
Non-oil revenue <sup>b</sup>	858	609	571	621	546	669	586
Non-oil expenditure <sup>c</sup>	4,298	3,914	3,895	3,613	3,915	4,253	4,382
Non-oil primary balance	-3,440	-3,305	-3,325	-2,992	-3,370	-3,584	-3,796

.. Not available.

a From 2004, Brunei's fiscal year changed from a calendar year to April-March.

b Excludes energy sector corporate taxes, royalties and dividends.

c Excludes disbursements of royalties.

Source: Brunei authorities; and IMF (2006), IMF Country Report No. 06/428, "Brunei Darussalam: Statistical Appendix", Table 23, December, Washington D.C.

**Table A1.3**  
**Merchandise exports by group of products, selected years**  
 (US\$ million and per cent)

	1998	2001	2002	2003	2006
Total exports (US\$ million)	2,306.8	3,508.2	3,565.7	4,144.3	7,636.1
			<i>(Per cent)</i>		
Total primary products	88.7	89.4	88.1	87.8	96.5
Agriculture	0.1	0.1	0.1	0.1	0.1
Food	0.1	0.0	0.0	0.0	0.1
Agricultural raw material	0.0	0.0	0.0	0.0	0.0
Mining	88.7	89.4	88.1	87.7	96.4
Ores and other minerals	0.1	0.0	0.0	0.1	0.1
Non-ferrous metals	0.0	0.0	0.0	0.0	0.0
Fuels	88.6	89.3	88.0	87.7	96.3
3330 Crude oils of petroleum and bituminous minerals	33.7	44.4	47.4	48.8	67.3
3431 Natural gas, liquefied	52.6	43.2	39.3	38.5	29.0
Manufactures	10.8	10.4	11.7	12.0	3.3
Iron and steel	0.3	0.1	0.1	0.1	0.1
Chemicals	0.1	0.1	0.0	0.1	0.0
Other semi-manufactures	0.8	0.4	0.4	1.0	0.2
Machinery and transport equipment	4.8	4.0	4.6	5.3	1.2
Power generating machines	0.2	0.3	0.3	0.4	0.1
Other non-electrical machinery	0.7	0.4	0.4	0.8	0.6
Office machines & telecommunication equipment	0.8	0.2	0.1	0.3	0.1
Other electrical machines	0.1	0.1	0.1	0.1	0.1
Automotive products	0.5	0.1	0.1	0.0	0.0
Other transport equipment	2.4	2.8	3.5	3.8	0.3
Textiles	0.0	1.3	0.6	0.1	0.0
Clothing	4.4	4.4	5.8	5.3	1.7
Other consumer goods	0.3	0.1	0.2	0.2	0.1
Other	0.5	0.1	0.2	0.2	0.1

Source: UNSD, Comtrade database (SITC Rev.3).

**Table AI.4**  
**Merchandise imports by group of products, selected years**  
(US\$ million and per cent)

	1998	2001	2002	2003	2006
Total imports (US\$ million)	1,565.9	1,100.3	1,498.9	1,243.6	1,676.2
			<i>(Per cent)</i>		
Total primary products	19.5	19.5	14.8	19.8	20.2
Agriculture	16.9	18.1	13.6	17.9	17.2
Food	16.5	17.9	13.4	17.6	17.0
1110 Non-alcoholic beverage, n.e.s.	1.4	0.9	0.7	0.7	1.4
0819 Food waste, animal feeds n.e.s.	0.5	0.9	0.8	1.3	1.4
0423 Rice, milled, semi-milled	0.0	0.8	0.8	0.9	1.4
0222 Milk concentrated or sweetened	0.4	0.8	0.7	0.9	1.0
1223 Other manufactured tobacco	0.5	0.9	0.7	0.9	1.0
Agricultural raw material	0.4	0.3	0.2	0.3	0.2
Mining	2.6	1.4	1.2	1.9	3.0
Ores and other minerals	1.8	0.6	0.6	0.6	0.6
Non-ferrous metals	0.5	0.6	0.4	0.4	0.7
Fuels	0.4	0.2	0.2	0.9	1.6
Manufactures	79.9	80.3	84.9	79.8	79.3
Iron and steel	6.1	5.4	5.5	4.1	7.6
6791 Tubes, pipes, hollow profiles, seamless, iron/steel	2.1	1.9	2.7	1.5	1.9
6794 Other tubes, pipes, and hollow profiles, iron/steel	0.4	1.5	0.4	0.3	1.5
6795 Tube or pipe of iron/steel	1.4	0.8	0.8	0.8	1.1
Chemicals	6.1	7.7	6.1	7.6	10.5
5429 Medicaments, n.e.s.	0.6	0.8	1.1	1.9	2.5
5989 Chemical products and preparations, n.e.s.	0.1	0.2	0.1	0.1	1.6
Other semi-manufactures	16.7	11.8	9.6	12.1	10.7
6956 Knives, cutting blades, for machines; plates, etc., for tools	1.3	0.8	1.2	2.8	1.3
6612 Portland cement and similar hydraulic cements	1.1	0.8	1.0	0.7	1.2
Machinery and transport equipment	33.3	30.8	45.9	35.3	35.1
Power generating machines	1.0	4.1	2.5	1.3	5.6
7148 Gas turbines, n.e.s.	0.0	0.3	1.0	0.6	2.0
7128 Parts for the turbines of subgroup 712.1	0.3	2.8	0.5	0.4	1.3
Other non-electrical machinery	7.2	7.6	5.8	6.4	7.0
Office machines & telecommunication equipment	5.3	5.9	4.4	7.4	6.0
7643 Radio or television transmission apparatus	0.2	1.0	0.7	1.8	1.3
7523 Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units	0.1	0.2	0.2	0.4	1.0
Other electrical machines	5.1	2.9	4.8	3.3	3.6
7731 Insulated wire, cable etc.; optical fibre cables	2.4	0.7	1.4	1.1	0.9
Automotive products	5.8	6.0	11.2	13.0	10.4
7812 Motor vehicles for the transport of persons, n.e.s.	4.6	4.8	10.3	11.7	8.7
Other transport equipment	8.8	4.3	17.1	3.8	2.6
7929 Parts, n.e.s., (excl. tyres, engines, electrical parts) of 792	4.6	2.9	2.2	2.9	1.8

Table AI.4 (cont'd)

	1998	2001	2002	2003	2006
Textiles	5.6	13.3	8.4	9.2	5.2
6522 Cotton fabric, woven, unbleached	1.1	3.7	2.8	3.2	2.4
Clothing	1.5	2.4	2.0	2.4	2.0
Other consumer goods	10.7	8.8	7.4	9.0	8.3
Other	0.5	0.2	0.3	0.4	0.5

Source: UNSD, Comtrade database (SITC Rev.3).

**Table A1.5**  
**Merchandise exports by destination, selected years**  
(US\$ million and per cent)

	1998	2001	2002	2003	2006
Total exports (US\$ million)	2,306.8	3,508.2	3,565.7	4,144.3	7,636.1
			<i>(Per cent)</i>		
America	9.2	7.6	8.0	7.8	6.7
United States	9.1	7.5	7.9	7.7	6.7
Other America	0.1	0.1	0.1	0.1	0.0
Europe	2.2	0.4	0.6	0.3	0.2
EC(25)	2.0	0.4	0.6	0.3	0.2
EFTA	0.2	0.0	0.0	0.0	0.0
Other Europe	0.0	0.0	0.0	0.0	0.0
Commonwealth of Independent States (CIS) <sup>a</sup>	0.0	0.0	0.0	0.0	0.0
Africa	0.0	0.0	0.0	0.0	0.0
Middle East	0.0	0.1	0.0	0.0	0.0
Asia	88.6	91.9	91.4	91.8	92.9
China	0.0	4.1	6.3	6.7	2.3
Japan	53.1	46.0	40.4	41.0	30.6
Six East Asian traders	34.9	32.8	32.7	28.8	20.0
Korea, Rep. of	17.9	11.9	11.7	11.2	15.1
Singapore	7.9	8.4	4.1	4.5	2.5
Thailand	6.1	11.8	13.3	9.4	1.9
Malaysia	0.8	0.7	3.6	3.7	0.5
Hong Kong, China	0.2	0.1	0.0	0.1	0.0
Other Asia	0.6	9.0	12.0	15.3	40.0
Indonesia	0.2	1.2	0.8	2.6	19.8
Australia	0.2	5.5	8.8	8.4	12.2
India	0.0	1.4	0.0	2.0	4.9
New Zealand	0.0	0.8	1.6	2.3	3.0
<i>Memorandum:</i>					
APEC	97.7	98.1	99.3	97.6	94.8
ASEAN	15.1	22.1	22.5	20.2	24.8
EC(15)	2.0	0.4	0.6	0.3	0.2

a Commonwealth of Independent States comprises Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russian Federation, Tajikistan, Turkmenistan, Ukraine, and Uzbekistan.

Source: UNSD, Comtrade database (SITC Rev.3).



**Table A1.6**  
**Merchandise imports by origin, selected years**  
 (US\$ million and per cent)

	1998	2001	2002	2003	2006
Total imports (US\$ million)	1,565.9	1,100.3	1,498.9	1,243.6	1,676.2
	<i>(Per cent)</i>				
America	15.5	9.6	18.7	11.8	10.0
United States	15.0	9.3	18.5	11.5	9.0
Other America	0.5	0.3	0.2	0.3	0.9
Canada	0.4	0.1	0.1	0.2	0.8
Europe	15.9	15.7	13.1	11.1	11.2
EC(25)	15.2	15.4	12.7	10.8	10.8
United Kingdom	6.6	4.0	6.4	3.7	2.7
Germany	3.2	3.5	2.9	3.2	2.4
Italy	1.8	4.5	0.7	0.7	2.2
France	1.2	1.7	1.1	1.7	1.0
The Netherlands	1.1	0.9	0.5	0.5	0.9
Czech Rep.	0.0	0.0	0.0	0.0	0.4
Belgium	0.0	0.2	0.6	0.4	0.3
EFTA	0.6	0.3	0.3	0.3	0.5
Switzerland	0.6	0.2	0.2	0.2	0.3
Other Europe	0.1	0.0	0.0	0.0	0.0
Commonwealth of Independent States (CIS) <sup>a</sup>	0.0	0.0	0.0	0.0	0.0
Africa	0.1	0.1	0.0	0.1	0.1
Middle East	0.3	0.3	0.3	0.4	0.3
Asia	67.9	74.1	67.7	76.4	78.2
China	1.5	3.3	3.9	4.9	7.9
Japan	6.4	6.5	13.7	10.0	12.8
Six East Asian traders	51.0	57.3	44.1	54.8	51.1
Malaysia	16.9	20.8	15.0	20.2	21.6
Singapore	22.7	23.8	18.1	20.1	17.4
Thailand	4.3	4.3	3.7	4.1	5.5
Hong Kong, China	4.3	5.1	4.1	6.6	3.3
Korea, Rep. of	1.4	1.5	2.0	2.4	1.6
Chinese Taipei	1.3	1.9	1.2	1.5	1.6
Other Asia	9.1	7.0	6.0	6.7	6.4
Indonesia	3.4	2.3	2.4	2.7	2.8
Australia	3.7	3.5	2.6	3.0	2.0
India	1.0	0.4	0.5	0.5	0.5
New Zealand	0.3	0.3	0.2	0.2	0.5
Philippines	0.3	0.3	0.2	0.2	0.3
Other	0.3	0.2	0.2	0.3	0.2
<i>Memorandum:</i>					
APEC	82.1	83.0	85.7	87.5	87.3
ASEAN	47.7	51.6	39.4	47.4	47.9
EC(15)	15.2	15.4	12.7	10.7	10.3

<sup>a</sup> Commonwealth of Independent States comprises Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russian Federation, Tajikistan, Turkmenistan, Ukraine, and Uzbekistan.

Source: UNSD, Comtrade database (SITC Rev.3).

**Table AII.1**  
**Status of selected notification requirements to the WTO, June 2001 to June 2007**

WTO Agreement	Description of requirement	Periodicity	Most recent notification
<b>Agreement on Agriculture</b>			
Article 18.2	Domestic support	Annual	-
Article 10 and 18.2	Export subsidies	Annual	-
<b>Agreement on Implementation of Article VI of the GATT 1994 (Anti-dumping)</b>			
Article 18.5	Laws and regulations	Once, then changes	-
Article 16.4	Anti-dumping actions taken	Semi-annual	-
<b>Agreement on Subsidies and Countervailing Measures</b>			
Article 32.6	Laws and regulations	Once, then changes	-
Article 25.11	Countervailing duty actions taken	Semi-annual	-
Article 25.1; GATT 1994 Article XVI:I	Specific subsidies	Annual	-
<b>Agreement on Safeguards</b>			
Article 12.6	Laws and regulations	Once, then changes	-
Article 12.7	Pre-existing Article XIX measures	Once, then changes	-
<b>Agreement on Import Licensing</b>			
Articles 1.4(a) and 8.2(b)	Laws and regulations	Once, then changes	-
Article 7	Questionnaire on import licensing	Annual	-
<b>Agreement on Preshipment Inspection</b>			
Article 5	Laws and regulations bringing the Agreement into force	Once, then changes	-
<b>Agreement on Rules of Origin</b>			
Article 5 and Annex II.4	Preferential and non-preferential rules of origin	Upon entry into force	-
<b>Agreement on Sanitary and Phytosanitary measures</b>			
Sanitary and Phytosanitary measures	Notification of emergency measures for live and frozen poultry products	Ad hoc	G/SPS/N/BRN/2 10 March 2004
	Enquiry points	-	-
<b>Agreement on Technical Barriers to Trade</b>			
Articles 15.2 and 10.6	Laws and regulations	Once upon entry into force	G/TBT/N/BRN/1 4 June 2001
Annex 3C	Acceptance of Code	Once, then changes	-
<b>Agreement on Textiles and Clothing</b>			
Article 6.1	Safeguard decisions	Once	-
<b>General Agreement on Tariffs and Trade (GATT) 1994</b>			
Article XXVIII:5	Modification of schedule	-	-
Article 17(4)(a)	State trading activities	Annual	-
Article VII	Application of customs Valuation code	Once	G/VAL/N/1/BRN/1, 15 October 2001
Article VII	Implementation of the Valuation Agreement – checklist of issues	Once and then changes	G/VAL/N/2BRN/1, 27 June 2002
	G/VAL/5		
<b>Council for Trade in Goods</b>			
	Non-tariff measures	Every two years	-
<b>General Agreement on Trade in Services (GATS)</b>			
Article III:4	Enquiry points	Once, then changes	-
<b>TRIMs</b>			
Article 6.2	Publications in which TRIMs may be found	Once, then changes	-

WTO Agreement	Description of requirement	Periodicity	Most recent notification
<b>TRIPS</b>			
Article 63.2	Laws and regulations	Once, then changes	IP/N/1BRN/L/1, 24 May 2004 IP/N/1BRN/D/2, 24 May 2004 IP/N/1/BRN/D/1, 25 May 2004 IP/N/1/BRN/C/1, 24 May 2004 IP/N/1/BRN/P/1, 25 May 2004
	Checklist of Issues on Enforcement	Once, then changes	IP/N/6/BRN/1 27 November 2001
<b>GATT 1994 Article XXIV:7(a) and GATS Article V:7(a)</b>	Regional Trade Agreement	Once	WT/REG229/N/1 and S/C/N/394, 21 May 2007

Source: WTO documents.

**Table AII.2**  
**Preferred industries, activities, and products for investment**

Industry/activity	Government support and assistance
<b>Agriculture</b>	
Poultry farming	Assistance for infrastructure, technical and material inputs, training, marketing and location. Financial assistance for local farmers/producers available through:
Cultivation of vegetables, medicinal plants, herbs and spices, fruit, rice and other cereals and floriculture	- government guaranteed loans available from selected local banks;
Production of planting material	- tax breaks under the Investment Incentives Order
Livestock farming	
Cultivation of fodder crops or animal feed ingredients	
<b>Fisheries</b>	
Offshore/inshore fishing, aquaculture crustaceans and fish, and spawning, breeding or culturing of aquarium fish	Support and assistance is available for infrastructure facilities, technical assistance, training, marketing and location. Material inputs are provided for offshore and inshore fisheries for local producers. Financial assistance for local farmers/producers available in the form of: - government guaranteed loans available from selected local banks; - tax breaks under the Investment Incentives Order
<b>Forestry</b>	
Timber plantations, non-timber products, reforestation and afforestation	Assistance is provided for infrastructure facilities, technical support, material inputs, training and location. Marketing assistance is available only for non-timber products. Financial assistance for local farmers/producers available in the form of:
Processing and treatment of wood products, non-timber products, furniture and fixtures and integrated timber complex	- government guaranteed loans available from selected local banks; - tax breaks under the Investment Incentives Order
<b>Processed food</b>	
Vegetables, tubers, roots, rice and other cereals, fruit, herbs and spices, medicinal plants and coffee	Assistance is provided for infrastructure facilities, technical inputs, marketing and location. Assistance is not provided for material inputs nor for training for fish-meal. Training assistance is available for local producers. Auditing for pre-HACCP Certification. Financial assistance for local farmers/producers available in the form of:
Livestock, poultry, eggs	- government guaranteed loans available from selected local banks;
Fodder crops or animal feed ingredients	- tax breaks under the Investment Incentives Order
Fish and fishery products	
<b>Manufactures</b>	
Electrical and electronic machinery including electrical power machinery and switching gear; telecommunications equipment; domestic electrical equipment; and equipment for distributing electricity	Assistance for infrastructure facilities and for location. Financial assistance for local producers available in the form of: - government guaranteed loans available from selected local banks; - tax breaks under the Investment Incentives Order
Printed matter	Assistance for infrastructure facilities and for location. Financial assistance for local producers available in the form of: - government guaranteed loans available from selected local banks; - tax breaks under the Investment Incentives Order
Pigments, paints, varnishes and related material; chemical materials and products n.e.s; fertilizers; soaps, cleansing and polishing preparations; and inorganic chemicals, oxides and halogen salts	Assistance for infrastructure facilities and for location. Financial assistance for local producers available in the form of: - government guaranteed loans available from selected local banks; - tax breaks under the Investment Incentives Order
Medicinal and pharmaceutical products; essential oils, perfumes and flavouring materials	Assistance for infrastructure facilities, technical and material inputs, marketing and location. Financial assistance for local producers available in the form of: - government guaranteed loans available from selected local banks; - tax breaks under the Investment Incentives Order
Ships and boats	Assistance for infrastructure facilities and location. Financial assistance for local producers available in the form of: - government guaranteed loans available from selected local banks; - tax breaks under the Investment Incentives Order
Silica products	Assistance for infrastructure, material inputs, marketing and location. Financial assistance for local producers available in the form of: - government guaranteed loans available from selected local banks; - tax breaks under the Investment Incentives Order

Industry/activity	Government support and assistance
Ceramic products and pottery	Assistance for infrastructure, material inputs, marketing and location. Financial assistance for local producers available in the form of: <ul style="list-style-type: none"> <li>- government guaranteed loans available from selected local banks;</li> <li>- tax breaks under the Investment Incentives Order</li> </ul>
Metal products, containers for storage and transport, wire products (excluding electric wiring), and fencing grills; nails, screws, nuts, bolts, rivets and similar parts of iron, steel and copper; hand held tools or machines; sanitary, plumbing, heating and lighting fixtures and fittings	Assistance for infrastructure, marketing and location. Assistance for material inputs also provided for metal products, containers for storage and for sanitary, plumbing, heating and lighting fixtures and fittings. Financial assistance for local producers available in the form of: <ul style="list-style-type: none"> <li>- government guaranteed loans available from selected local banks;</li> <li>- tax breaks under the Investment Incentives Order</li> </ul>
Non-metal products such as lime, cement and fabricated building materials; clay construction material and refractory construction material; and mineral manufacturing	Assistance for infrastructure, marketing and location. Material input assistance also available for clay construction material, refractory construction material and mineral manufacturing. Financial assistance for local producers available in the form of: <ul style="list-style-type: none"> <li>- government guaranteed loans available from selected local banks;</li> <li>- tax breaks under the Investment Incentives Order</li> </ul>
Apparel products; and textile products including synthetic and regenerated (artificial) fibres, floor coverings, materials of rubber and plastics, and plastic material, regenerated cellulose and artificial resins	Assistance for infrastructure, and location. Marketing assistance for apparel products, synthetic and regenerated fibres, and floor coverings also available. Financial assistance for local producers available in the form of: <ul style="list-style-type: none"> <li>- government guaranteed loans available from selected local banks;</li> <li>- tax breaks under the Investment Incentives Order</li> </ul>
<b>Miscellaneous</b>	
Aircraft catering; aluminium wall tile; rolling mill plant; industrial chemicals; shipyard (repair and maintenance); tissue paper; canning, bottling and packaging; furniture; glass; plastics and synthetics; supporting services to water transport; slaughtering, preparing and preserving halal meat; related waste industry; manufacture of radio, television and communication equipment and apparatus; engineering or technical services including laboratory, consultancy and research development activities; computer based information and computer related services; development or production of industrial designs; services and activities related to the provision of leisure and recreation; publishing services; services related to the provision of education; medical services; services and activities related to agricultural technology; services and activities related to the provision of warehousing facilities; services related to the organization or management of exhibitions and conferences; financial services; business consultancy, management and professional services; venture capital fund activity; operation or management of any mass rapid transit system; services provided by auction house; and maintaining and operating a private museum	Financial assistance for local producers available in the form of tax breaks under the Investment Incentives Order

Source: Ministry of Industry and Primary Resources (2006), *List of Preferred Industries, Associated Activities and Products*, in the Business and Investment Guide; and Investment Incentives Order, 2001.

**Table AIII.1**  
**MFN applied and bound tariff data, 2007**

Description	No. of tariff lines	MFN applied rate (%)			Bound rate (%)		
		<i>Ad valorem</i> rates	Average <sup>a</sup>	Maximum rate <sup>a</sup>	<i>Ad valorem</i> rates	Average <sup>a</sup>	Maximum rate <sup>a</sup>
All products	10,689	98.8	4.8	30.0	99.6	25.8	50.0
HS 01-24	1,294	92.6	0.0	5.0	96.7	23.4	50.0
HS 25-97	9,395	99.6	5.4	30.0	100.0	26.2	50.0
WTO Agriculture	1,212	92.1	0.0	5.0	96.5	23.5	50.0
Animals and products thereof	134	100.0	0.0	0.0	100.0	28.7	50.0
Dairy products	41	100.0	0.0	0.0	100.0	25.9	50.0
Coffee and tea, cocoa, sugar, etc.	244	90.2	0.1	5.0	93.4	22.6	50.0
Cut flowers, plants	67	100.0	0.0	0.0	100.0	20.0	20.0
Fruit and vegetables	229	100.0	0.0	0.0	100.0	26.2	50.0
Grains	35	100.0	0.0	0.0	100.0	36.3	50.0
Oil seeds, fats and oils and their Products	186	100.0	0.0	0.0	100.0	20.0	20.0
Beverages and spirits	76	38.2	0.0	0.0	100.0	20.0	20.0
Tobacco	29	13.8	0.0	0.0	13.8	20.0	20.0
Other agricultural products n.e.s.	171	100.0	0.0	0.0	100.0	20.0	20.0
WTO Non-agriculture (incl. petroleum)	9,477	99.6	5.4	30.0	100.0	26.1	50.0
WTO Non-agriculture (excl. petroleum)	9,440	99.8	5.4	30.0	100.0	26.1	50.0
Fish and fishery products	180	100.0	0.0	0.0	100.0	20.9	30.0
Mineral products, precious stones/metals	472	96.8	0.6	20.0	100.0	21.0	40.0
Metals	1,181	100.0	0.1	20.0	100.0	20.1	40.0
Chemicals and photographic supplies	1,544	99.9	0.6	30.0	99.9	21.7	50.0
Leather, rubber, footwear and travel goods	329	100.0	5.1	20.0	100.0	25.5	40.0
Wood, pulp, paper and furniture	576	100.0	7.4	20.0	100.0	29.0	40.0
Textile and clothing	1,218	100.0	0.8	10.0	100.0	27.4	40.0
Transport equipment	1,003	100.0	16.8	20.0	100.0	30.2	40.0
Non-electric machinery	1,449	100.0	8.1	20.0	100.0	29.7	40.0
Electric machinery	677	100.0	15.0	20.0	100.0	39.1	40.0
Non-agriculture articles n.e.s.	811	99.5	4.9	20.0	100.0	24.6	40.0
Petroleum	37	62.2	0.0	0.0	100.0	20.0	20.0

a Excluding specific rates.

Source: WTO calculations, based on data provided by the authorities of Brunei Darussalam.

**Table AIII.2**  
**Imports subject to licensing, 2007**

Product	Reason for restriction	Licensing authority
Live plants, live cattle, seeds for germinating, birds and any other animals	To prevent introduction of exotic plant pests and diseases, and animal diseases	Department of Agriculture, Ministry of Industry and Primary Resources
Commercial shipments of fruit and vegetables	For health reasons	Department of Agriculture, Ministry of Industry and Primary Resources
Any live insects, invertebrate animals in any stage of their life cycles	To prevent introduction of exotic pests and animal diseases	Department of Agriculture, Ministry of Industry and Primary Resources
Meat, meat products and edible offal (including poultry meat and its products)	For health and religious reasons	Department of Agriculture, Ministry of Industry and Primary Resources; Ministry of Religious Affairs; Ministry of Health
Fish and any other marine products except those listed under CITES	To regulate and to ensure adequate protection of marine resources	Department of Fisheries, Ministry of Industry and Primary Resources
Prawn, crab, cuttle-fish and any kind of crustaceans and molluscs	To regulate and to ensure adequate protection of marine resources	Department of Fisheries, Ministry of Industry and Primary Resources
Piranha and Arawana	To regulate and to ensure adequate protection of marine resources	Department of Fisheries, Ministry of Industry and Primary Resources
Fishing equipment	To regulate and to ensure adequate protection of marine resources	Department of Fisheries, Ministry of Industry and Primary Resources
Timber, classes 1A, 1B, 1C, Nibong, Rotans, converted timber	For security of supplies and price stability	Department of Forestry, Ministry of Industry and Primary Resources
Deleterious drugs	Health	Medical Department, Ministry of Health
Any kind of chemical substances	Health	Medical Department, Ministry of Health
Agricultural chemicals	Health	Medical Department, Ministry of Health
Poisons	Health	Medical Department, Ministry of Health
Antiseras and vaccines	Health	Medical Department, Ministry of Health
Printed media	Security	Royal Brunei Police Force; Ministry of Religious Affairs; Ministry of Home Affairs
Used or reconditioned vehicles over five years old, including motorcars, motorcycles, motor lorries, omnibuses, tractors and trailers	Security	Department of Land Transport, Ministry of Communications; Royal Customs and Excise Department, Ministry of Finance
Radio communication apparatus and dealers, such as TVRO ASTRO (free on air), radar apparatus, remote control such as for motor car, racing car and boat; wireless telephone, walkie talkie, pagers, mobile radio, transmitters, amateur and hand transceiver; radio transmitters and transmitter/receiver; aeronautical communications apparatus for use in aircraft and aviation; maritime radio communication apparatus for use in coastal and shipping communication; telecommunications fixed-line sets, such as domestic telephone sets	Security	Ministry of Communications
Arms, explosives, fireworks/crackers	Security	Royal Brunei Police Force
Antiques and articles of a historical nature made or discovered in Brunei Darussalam, and wild life	To protect national heritage	Brunei Museums

Source: Authorities of Brunei Darussalam.

**Table AIII.3**  
**Tax exemptions, 2007**

Scheme	Eligibility	Exemptions (incentives)	Authority
Corporate tax exemptions	Payable by companies resident in Brunei on income accruing in, derived from, or receivable in Brunei. Non-resident companies are taxed only on income arising in Brunei. Sole proprietorships and partnerships are not subject to tax.	All expenses incurred in the production of taxable income are allowed to be deducted for tax purposes. This includes interest on borrowed money used in acquiring income; rent on land and buildings used in trade or business; costs of repair on premises, plant and machinery; bad debts and specific doubtful debts; employers' contributions to approved pension or provident funds.  For petroleum and gas companies, royalties are deductible for tax purposes.  Wear and tear allowances may also be claimed including for industrial buildings for which an initial allowance of 10% is given in the year of expenditure and an annual allowance of 2% of the qualifying expenditure on a straight line basis until the total expenditure is written off; an initial allowance of 20% of the cost of purchasing machinery and the plant is given in the year of expenditure with annual allowances calculated on the reducing value of the assets from 3% to 25%; balancing allowances in the year of depreciable assets; carry forward of capital allowances unused at the end of the tax relief period may be applied against post pioneer profits; losses arising from trade business, a profession or vocation in a base period may be offset against the statutory income of that period; carry forward of unabsorbed losses allowed for five years.	Promotion and Facilitation Services (PFS) Division in the Ministry of Industry and Primary Resources
Pioneer Status	Any activity not being carried out in Brunei on a commercial scale suitable for the economic requirements or development of Brunei or at all; favourable prospects for further development of exports; development of the industry is expedient in the public interest. Expanded categories include: pioneer enterprise; expansion of established enterprises; pioneer service company; post pioneer company; export enterprise; export service company; international trading company; warehousing and servicing company.	Exemption from payment of corporate tax of 30% for a basic period of 5 to 8 years depending on fixed capital expenditure for a pioneer enterprise: <ul style="list-style-type: none"> <li>- Up to 5 years for fixed capital expenditure of less than B\$500,000 to 2.5 million;</li> <li>- Tax relief up to 8 years for fixed capital expenditure of more than B\$2.5 million ;</li> <li>- Further extension of tax relief of up to 11 years for activities located in High Tech Park (and further extension of up to 20 years at the discretion of the Minister).</li> </ul> Exemption from customs duties on imported machinery, equipment, component parts, accessories or building structures. Exemption from duties on imported raw materials not available or produced in Brunei intended for the production of pioneer products. Carry forward losses and allowances	PFS in the Ministry of Industry and Primary Resources
Expansion of enterprises	Companies already established in Brunei wishing to expand their production if this is deemed beneficial to Brunei and expedient in the public interest	Exemption from payment of corporate tax of 30% for between three and five years depending on the level of new capital expenditure: <ul style="list-style-type: none"> <li>- Three years for new capital expenditure of up to B\$1 million, and</li> <li>- Five years for new capital expenditure of more than B\$1 million (with extension for a period not exceeding 20 years)</li> </ul>	PFS in the Ministry of Industry and Primary Resources
Approved foreign loan	For loans not less than B\$200,000 in value used to purchase production equipment and if the credit facilities are obtained through a foreign lending company	Exempt from a 20% withholding tax	PFS in the Ministry of Industry and Primary Resources

Table AIII.3 (cont'd)



Scheme	Eligibility	Exemptions (incentives)	Authority
Pioneer service companies	When the Minister considers it expedient in the public interest Where a company is engaged in any qualifying activity	Exemption from income tax Carry forward losses and allowance	PFS in the Ministry of Industry and Primary Resources
Post pioneer companies	Any company that is: - a pioneer company on or after 1 May 1975 - a pioneer enterprise or pioneer service company - an export enterprise that had been a pioneer enterprise immediately before its tax relief period as export enterprise.	Exemption from income tax; Deduction of losses; and Adjustment of capital allowances and losses	PFS in the Ministry of Industry and Primary Resources
Export enterprise	(1) Upon application by any company manufacturing or proposing to manufacture any export product or to engage in agriculture, forestry or fishery activities for export. Enterprises must specify the accounting period in which it they expect export sales will be not less than 20% of the value of its total sales; and will not be less than B\$20,000  (2) An export enterprise that has incurred or intends to incur a fixed capital expenditure of: not less than B\$50 million; or not less than B\$500,000 but less than B\$50 million and, where more than 40% of paid-up capital is held by citizens and persons to whom a resident permit has granted under regulations made under Immigration Act (chapter 17) and the export enterprise will promote or enhance the economic or technological development of Brunei Darussalam.	Exemption from income tax Exemption from import duties on machinery, equipment, component parts, accessories or building structures Exemption from import duties on raw materials	PFS in the Ministry of Industry and Primary Resources
Expanding service companies	Tax relief period for expanding service commencing on its expansion day; or immediately after the expiry of an existing tax relief period.  Exemption period 11 years. The extension period not exceeding 5 years at any one time and may be extended but not more than 20 years in total.	Exemption from income tax	PFS in the Ministry of Industry and Primary Resources
Export of services	Qualifying services	Exemption from income tax Deduction of allowances and losses	PFS in the Ministry of Industry and Primary Resources
International Trade incentives	Where a company is engaged in: international trade in qualifying manufactured goods or domestic product and export sales are expected to exceed B\$3 million per annum; or entrepot trade in any qualifying commodities and export sales exceed or are expected to exceed B\$5 million per annum.	Exemption from income tax	PFS in the Ministry of Industry and Primary Resources
Investment allowance	Subject to the economic, technical and other merits of the project, an investment allowance may also be applied in respect of the fixed capital expenditure of any of the following: (i) manufacture or increased manufacture of any product; (ii) provision of specialized engineering or technical services;	Exemption from income tax	PFS in the Ministry of Industry and Primary Resources

Table AIII.3 (cont'd)

Scheme	Eligibility	Exemptions (incentives)	Authority
Warehousing and servicing incentives	<ul style="list-style-type: none"> <li>(iii) research and development;</li> <li>(iv) construction operation;</li> <li>(v) recycling of domestic industrial waste;</li> <li>(vi) any qualifying activity under pioneer services company;</li> <li>(vii) promotion of the tourist industry (other than a hotel).</li> </ul> <p>Any company intending to incur fixed capital expenditure of not less than B\$2 million for the establishment or improvement or warehousing facilities wholly or mainly for storage and distribution of manufacture goods to be sold and exported by the company, with the processing or the provision of related services; or for the purpose of providing technical or engineering services wholly or mainly to a person not resident in Brunei Darussalam.</p>	Exemption from income tax.	PFS in the Ministry of Industry and Primary Resources
Investment in new technology companies	<p>Any company incorporated in Brunei Darussalam desirous of using in Brunei Darussalam a new technology in relation to product, process, or service may make application provided:</p> <ul style="list-style-type: none"> <li>- the technology, would promote or enhance economic or technological development in Brunei Darussalam,</li> <li>- not less than 30% of the paid-up capital is beneficially owned by citizens or persons to whom a resident permit has been granted under regulations made under the Immigration Act (Chapter 17) throughout the whole of the qualifying period of the technology company.</li> </ul>	Deduction allowable to eligible holding company	PFS in the Ministry of Industry and Primary Resources
Overseas investment and venture capital incentives	<p>Any company incorporated in Brunei Darussalam desirous of developing or using in Brunei Darussalam a new technology in relation to a product, process, or service may make an application to the Minister to be approved as a venture company.</p>	Deduction of losses allowable to eligible holding company.	PFS in the Ministry of Industry and Primary Resources

Source: Investment Incentives Order 2001; *Business and Investment Guide 2006*, Ministry of Industry and Primary Resources.