

Brunei

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Bill of lading / delivery order or air waybill
- Packing list
- Invoice (signed by the exporter or seller)
- Customs declaration form (submitted via the Brunei Darussalam National Single Window)
- Passport
- Work permit / employment pass
- Additional documentation as deemed necessary by the Customs and Excise Department (certificates of origin, approval permits, import licences)

Specific Information

Fumigation: Not required for shipments into Brunei Darussalam. ISPM 15 is not mandated.

Customs declaration: All declaration forms must be submitted via the Brunei Darussalam National Single Window (BDNSW) website with supporting documentation.

Importer registration: Importers must register with the port of entry.

Open general licence: Non-prohibited goods can be imported under an open general licence. Specific products may require additional import permits from relevant government agencies.

Halal food requirements: Processed food imports must be registered and must identify additives' origins. Imported food products are mainly halal for the majority Muslim population. Halal food cannot contain alcohol or derivatives from non-halal animal products. This affects any food items within household shipments.

Generally low tariffs: Brunei has generally very low tariff rates. Most goods enter at 0% customs duty. Excise duties apply to specific categories (tobacco, alcohol, motor vehicles, sugar-sweetened products, luxury items).

Duties & Taxes

Duty-free conditions: Used household goods and personal effects can be imported duty-free. Shipments are subject to customs duties if new items are found within the consignment.

New items: Any new items within the shipment are subject to import and excise duties at applicable rates.

Duty exemption: An importer can request the Brunei Economic Development Board (BEDB) to issue an exemption of duty determination.

Prohibited & Restricted Items

Prohibited Items

- Narcotics and illegal drugs — Strictly prohibited; Brunei applies the death penalty for drug trafficking
- Fireworks — Prohibited
- Non-halal meat and poultry not slaughtered in approved abattoirs — Prohibited without proper authorisation from the Minister of Religious Affairs
- Weapons without permit — Prohibited
- Counterfeit goods and currency — Prohibited
- Pornographic or obscene material — Prohibited
- Material offensive to Islam — Prohibited
- Items prohibited under the Customs (Prohibition & Restriction on Imports and Exports) Order 2017 — Various categories

Restricted / Dutiable Items

Duty-Free Traveller Allowances (per Brunei Embassy / Customs Import Duties Order 1973, Section 9 Part B)

For passengers aged 17 and above:

- Personally used goods (clothing, personal effects)
- Specific quantities of tobacco and alcohol vary by the traveller's religion:
- Non-Muslims over 17: May import limited amounts of alcohol but must declare it to customs on arrival and consume it in private only. Alcohol may not be consumed in public.
- Muslims: May not import alcohol.
- Tobacco: specific limits apply (confirm current quantities with customs)

Restricted Items

- Alcohol — Non-Muslims may import limited quantities for private consumption only; must be declared; public consumption prohibited; Muslims may not import alcohol
- Firearms and explosives PERMIT REQUIRED — Permission from the Royal Brunei Police Force
- Plants, fruits, and vegetables PERMIT REQUIRED — Special permit from the Agriculture Department
- Pets and animals PERMIT REQUIRED — Import licence from the Agriculture Department plus health and rabies certificates
- Meat and poultry PERMIT REQUIRED — Must be slaughtered in an approved abattoir and accompanied by proper authorisation from the Minister of Religious Affairs; halal certification required
- Telecommunications equipment — May require approval
- Food products — Must comply with halal requirements and Brunei Darussalam Food Authority regulations; HACCP certificates may be required

Excise Duty Categories (2017 amendments)

- Sugar-sweetened foodstuffs: duties applied
- Plastic products: increased excise duties
- Luxury items (mobile phones, leather products, video games): 5% increase
- Industrial machinery and heavy vehicle spare parts: reduced duties

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

Customs declarations: Must be submitted electronically via the Brunei Darussalam National Single Window (BDNSW). Online payment services are also available through BDNSW.

Importer registration: Required at the port of entry before goods can be cleared.

Routing / port of entry: Muara Port (primary sea freight port, approximately 28 km from the capital Bandar Seri Begawan). Brunei International Airport for air freight. Brunei is located on the island of Borneo, bordered by the Malaysian state of Sarawak and the South China Sea.

ASEAN membership: Brunei is a member of ASEAN. The ASEAN Free Trade Area (AFTA) provides preferential tariff treatment for goods from ASEAN member states.

Islamic law considerations: Brunei implemented phases of a Sharia Penal Code beginning in 2014. Public criticism of the Sultan or Royal Family is a serious offence. Movers should advise customers to be aware of the Islamic legal framework and ensure no prohibited items are included in household shipments. Items that might be considered offensive to Islam or contrary to public morality should not be shipped.

Currency: Brunei dollar (BND), pegged 1:1 to the Singapore dollar (SGD). Singapore dollars are also accepted as legal tender.

Regulatory Updates

- 2017: Customs Import and Excise Duty Amendment Order 2017 adjusted tariff rates: increased duties on sugar-sweetened products, plastic products, and luxury items; reduced duties on industrial machinery and heavy vehicle spare parts.
- 2014–2019: Phased implementation of Sharia Penal Code, including provisions applicable to public behaviour and morality.
- Ongoing: Brunei Darussalam National Single Window (BDNSW) continues as the mandatory electronic customs declaration platform.