



14 Januari 2026  
14 January 2026  
P.U. (A) 15

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

PERINTAH DUTI KASTAM (BARANG-BARANG  
DI BAWAH PERJANJIAN RANGKA KERJA  
KERJASAMA EKONOMI KOMPREHENSIF  
ANTARA ASEAN DAN CHINA) (PINDAAN) 2026

*CUSTOMS DUTIES (GOODS UNDER THE FRAMEWORK  
AGREEMENT ON COMPREHENSIVE ECONOMIC  
CO-OPERATION BETWEEN ASEAN AND CHINA)  
(AMENDMENT) ORDER 2026*

DISIARKAN OLEH/  
PUBLISHED BY  
JABATAN PEGUAM NEGARA/  
ATTORNEY GENERAL'S CHAMBERS

AKTA KASTAM 1967

PERINTAH DUTI KASTAM (BARANG-BARANG DI BAWAH PERJANJIAN RANGKA KERJA  
KERJASAMA EKONOMI KOMPREHENSIF ANTARA ASEAN DAN CHINA)  
(PINDAAN) 2026

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Kastam 1967 [*Akta 235*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Barang-Barang di bawah Perjanjian Rangka Kerja Kerjasama Ekonomi Komprehensif antara ASEAN dan China) (Pindaan) 2026**.

(2) Perintah ini mula berkuat kuasa pada 15 Januari 2026.

**Pindaan perenggan 3**

2. Perintah Duti Kastam (Barang-Barang di bawah Perjanjian Rangka Kerja Kerjasama Ekonomi Komprehensif antara ASEAN dan China) 2024 [*P.U. (A) 454/2024*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam perenggan 3—

(a) dalam subperenggan (1), dengan memotong perkataan “dan Jadual Ketiga”;

(b) dengan memasukkan selepas subperenggan (1) subperenggan yang berikut:

“(1A) Walau apa pun subperenggan (1), dalam hal barang-barang yang dinyatakan dalam Jadual Ketiga, duti import hendaklah dilevi atas barang-barang itu pada kadar penuh sebagaimana yang dinyatakan dalam ruang (5) Jadual Pertama kepada Perintah Duti Kastam 2025 [*P.U. (A) 384/2025*].”;

(c) dalam subperenggan (2), dengan menggantikan perkataan “Perintah Duti Kastam 2022 [*P.U. (A) 114/2022*]” dengan perkataan “Perintah Duti Kastam 2025”; dan

- (d) dalam subperenggan (4), dengan menggantikan perkataan “Perintah Duti Kastam 2022” dengan perkataan “Perintah Duti Kastam 2025”.

#### **Pemotongan perenggan 4**

3. Perintah ibu dipinda dengan memotong perenggan 4.

#### **Penggantian perenggan 5**

4. Perintah ibu dipinda dengan menggantikan perenggan 5 dengan perenggan yang berikut:

##### **“Pengiraan duti import**

5. Bagi maksud penentuan duti import yang dilevi di bawah perenggan 3, duti import hendaklah dikira mengikut peratusan nilai barang-barang itu sebagaimana yang ditetapkan di bawah Peraturan-Peraturan Kastam (Kaedah Penilaian) 1999 [*P.U. (A) 507/1999*].”.

#### **Penggantian perenggan 6**

5. Perintah ibu dipinda dengan menggantikan perenggan 6 dengan perenggan yang berikut:

##### **“Penjenisan barang-barang**

6. Penjenisan barang-barang yang dinyatakan dalam Jadual Kedua hendaklah mematuhi Rukun Tafsiran Am Sistem Berharmonis sebagaimana yang dinyatakan dalam perenggan 4 Perintah Duti Kastam 2025.”.

#### **Pindaan Jadual Pertama**

6. Perintah ibu dipinda dalam Jadual Pertama, berhubung dengan *Attachment B*—

- (a) dengan menggantikan perkataan “Tariff Heading (HS 2022)” di mana-mana jua terdapat dengan perkataan “Tariff Heading (HS 2017)”;  
dan

- (b) dengan menggantikan perkataan “Tariff Subheading (HS 2022)” di mana-mana jua terdapat dengan perkataan “Tariff Subheading (HS 2017)”.

### Pindaan Jadual Kedua

7. Perintah ibu dipinda dalam Jadual Kedua, berhubung dengan subkepala 7307.23.90 00, dalam ruang (5), dengan memasukkan perkataan “0”.

### Pindaan Jadual Ketiga

8. Perintah ibu dipinda dalam Jadual Ketiga, berhubung dengan *Exclusion List*, dengan menggantikan Jadual A dan Jadual B dengan jadual yang berikut:

#### “A. Products excluded for ASEAN countries

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/Description
1.	<b>08.03</b>  0803.90 0803.90.10 00 0803.90.20 00 0803.90.30 00 0803.90.90 00	<b>Bananas, including plantains, fresh or dried.</b>  - Other: - - Lady's finger banana - - Cavendish banana ( <i>Musa acuminata</i> ) - - Chestnut banana (hybrid of <i>Musa acuminata</i> and <i>Musa balbisiana</i> , cultivar Berangan) - - Other
2.	<b>08.04</b>  0804.30.00 00 0804.50 0804.50.10 00  0804.50.21 00 0804.50.22 00 0804.50.30 00	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>  - Pineapples - Guavas, mangoes and mangosteens: - - Guavas - - Mangoes: - - - Fresh - - - Dried - - Mangosteens
3.	<b>08.07</b>  0807.11.00 00	<b>Melons (including watermelons) and papaws (papayas), fresh.</b>  - Melons (including watermelons): - - Watermelons

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihalannya/Description
	0807.19.00 00 0807.20.00 00	- - Other - Papaws (papayas)
4.	<b>08.10</b>  0810.60.00 00 0810.90 0810.90.30 00 0810.90.40 00 0810.90.50 00 0810.90.70 00  0810.90.91 00 0810.90.92 00 0810.90.93 00 0810.90.94 00  0810.90.99 00	<b>Other fruit, fresh.</b>  - Durians - Other: - - Rambutan - - Langsat (Lanzones) - - Jackfruit (including Cempedak and Nangka) - - Starfruit - - Other: - - - Salacca (snake fruit) - - - Dragon fruit - - - Sapodilla (ciku fruit) - - - Pomegranate ( <i>Punica spp.</i> ), soursop or sweetsops ( <i>Annona spp.</i> ), bell fruit ( <i>Syzygium Spp.</i> , <i>Eugenia spp.</i> ), marian plum ( <i>Bouea spp.</i> ), passion fruit ( <i>Passiflora spp.</i> ), cottonfruit ( <i>Sandoricum spp.</i> ), jujube ( <i>Ziziphus spp.</i> ) and tampoi or rambai ( <i>Baccaurea spp.</i> ) - - - Other

**B. Products excluded for China**

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihalannya/Description
1.	<b>09.04</b>  0904.11 0904.11.10 00 0904.11.20 00 0904.11.90 00 0904.12	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>  - Pepper: - - Neither crushed nor ground: - - - White - - - Black - - - Other - - Crushed or ground:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	0904.12.10 00 0904.12.20 00 0904.12.90 00	- - - White - - - Black - - - Other
2.	<b>10.01</b>  1001.11.00 00 1001.19.00 00  1001.91.00 00 1001.99  1001.99.11 00 1001.99.12 00 1001.99.19 00  1001.99.91 00 1001.99.99 00	<b>Wheat and meslin.</b>  - Durum wheat: - - Seed - - Other - Other: - - Seed - - Other: - - - Fit for human consumption: - - - - Meslin - - - - Wheat grain without extreme outer layer - - - - Other - - - Other: - - - - Meslin - - - - Other
3.	<b>10.05</b>  1005.10.00 00 1005.90 1005.90.10 00  1005.90.91 00 1005.90.99 00	<b>Maize (corn).</b>  - Seed - Other: - - Popcorn - - Other: - - - Fit for human consumption - - - Other
4.	<b>10.06</b>  1006.10 1006.10.10 00 1006.10.90 00 1006.20 1006.20.10 00 1006.20.90 00 1006.30 1006.30.30 00 1006.30.40 00 1006.30.50 00 1006.30.60 00	<b>Rice.</b>  - Rice in the husk (paddy or rough): - - Suitable for sowing - - Other - Husked (brown) rice: - - Hom Mali rice - - Other - Semi-milled or wholly milled rice, whether or not polished or glazed: - - Glutinous rice - - Hom Mali rice - - Basmati rice - - Malys rice

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	1006.30.70 00  1006.30.91 00 1006.30.99 00 1006.40 1006.40.10 00 1006.40.90 00	<ul style="list-style-type: none"> <li>- - Other fragrant rice</li> <li>- - Other:</li> <li>- - - Parboiled rice</li> <li>- - - Other</li> <li>- Broken rice:</li> <li>- - Of a kind used for animal feed</li> <li>- - Other</li> </ul>
5.	<b>11.01</b>  1101.00.11 00 1101.00.19 00 1101.00.20 00	<b>Wheat or meslin flour.</b> <ul style="list-style-type: none"> <li>- Wheat flour:</li> <li>- - Fortified</li> <li>- - Other</li> <li>- Meslin flour</li> </ul>
6.	<b>11.02</b>  1102.20.00 00 1102.90 1102.90.10 00	<b>Cereal flours other than of wheat or meslin.</b> <ul style="list-style-type: none"> <li>- Maize (corn) flour</li> <li>- Other:</li> <li>- - Rice flour</li> </ul>
7.	<b>11.03</b>  1103.11.00 00 1103.13.00 00 1103.20.00 00	<b>Cereal groats, meal and pellets.</b> <ul style="list-style-type: none"> <li>- Groats and meal:</li> <li>- - Of wheat</li> <li>- - Of maize (corn)</li> <li>- Pellets</li> </ul>
8.	<b>11.04</b>  1104.23.00 00	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b> <ul style="list-style-type: none"> <li>- Other worked grains (for example, hulled, pearled, sliced or kibbled):</li> <li>- - Of maize (corn)</li> </ul>
9.	<b>15.07</b>  1507.10.00 00 1507.90 1507.90.10 00 1507.90.20 00 1507.90.90 00	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b> <ul style="list-style-type: none"> <li>- Crude oil, whether or not degummed</li> <li>- Other:</li> <li>- - Fractions of unrefined soya-bean oil</li> <li>- - Refined, bleached and deodorised (RBD) soya-bean oil</li> <li>- - Other</li> </ul>

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
10.	<b>17.01</b>  1701.12.00 00 1701.13.00 00  1701.91.00 00 1701.99 1701.99.10 00 1701.99.90 00	<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>  - Raw sugar not containing added flavouring or colouring matter: - - Beet sugar - - Cane sugar specified in Subheading Note 2 to this Chapter - Other: - - Containing added flavouring or colouring matter - - Other: - - - Refined sugar - - - Other
11.	<b>20.08</b>  2008.20 2008.20.10 00 2008.20.90 00 2008.99 2008.99.20 00	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>  - Pineapples: - - In airtight containers for retail sale - - Other - - Other: - - - Longans
12.	<b>24.02</b>  2402.10.00 00 2402.20 2402.20.10 00 2402.20.20 00 2402.90 2402.90.10 00 2402.90.20 00	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>  - Cigars, cheroots and cigarillos, containing tobacco - Cigarettes containing tobacco: - - Beedies - - Clove cigarettes - Other: - - Cigars, cheroots and cigarillos of tobacco substitutes - - Cigarettes of tobacco substitutes
13.	<b>24.03</b>  2403.11 2403.11.10 00 2403.11.90 00 2403.19	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>  - Smoking tobacco, whether or not containing tobacco substitutes in any proportion: - - Water pipe tobacco specified in Subheading Note 1 to this Chapter: - - - Packed for retail sale - - - Other - - Other: - - - Packed for retail sale:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	2403.19.11 00 2403.19.19 00 2403.19.20 00  2403.19.91 00 2403.19.99 00  2403.91 2403.91.10 00 2403.91.90 00 2403.99 2403.99.10 00 2403.99.30 00 2403.99.40 00 2403.99.50 00 2403.99.90 00	- - - - Ang Hoon - - - - Other - - - Other manufactured tobacco for the manufacture of cigarettes - - - Other: - - - - Ang Hoon - - - - Other - Other: - - "Homogenised" or "reconstituted" tobacco: - - - Packed for retail sale - - - Other - - Other: - - - Tobacco extracts and essences - - - Manufactured tobacco substitutes - - - Snuff, whether or not dry - - - Chewing and sucking tobacco - - - Other
14.	<b>31.02</b> 3102.10.00 00	<b>Mineral or chemical fertilisers, nitrogenous.</b> - Urea, whether or not in aqueous solution
15.	<b>31.05</b>  3105.20.00 00 3105.30.00 00	<b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg.</b> - Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium - Diammonium hydrogenorthophosphate (diammonium phosphate)
16.	<b>37.01</b>  3701.10.00 00	<b>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.</b> - For X-ray
17.	<b>37.02</b>  3702.41.00 00	<b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b> - Other film, without perforations, of a width exceeding 105mm: - - Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome)

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	3702.54 3702.54.40 00 3702.54.90 00 3702.55 3702.55.20 00 3702.55.50 00 3702.55.90 00 3702.96 3702.96.10 00 3702.96.90 00 3702.97 3702.97.10 00 3702.97.90 00	<ul style="list-style-type: none"> <li>- - Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, other than for slides:</li> <li>- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry</li> <li>- - - Other</li> <li>- - Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m:</li> <li>- - - Of a kind suitable for use in cinematography</li> <li>- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry</li> <li>- - - Other</li> <li>- Other:</li> <li>- - Of a width not exceeding 35mm and of a length not exceeding 30m:</li> <li>- - - Of a kind suitable for use in cinematography</li> <li>- - - Other</li> <li>- - Of a width not exceeding 35mm and of a length exceeding 30m:</li> <li>- - - Of a kind suitable for use in cinematography</li> <li>- - - Other</li> </ul>
18.	<b>37.03</b> 3703.10 3703.10.10 00 3703.10.90 00 3703.20.00 00 3703.90.00 00	<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b> <ul style="list-style-type: none"> <li>- In rolls of a width exceeding 610mm:</li> <li>- - Of a width not exceeding 1,000mm</li> <li>- - Other</li> <li>- Other, for colour photography (polychrome)</li> <li>- Other</li> </ul>
19.	<b>40.01</b> 4001.10 4001.10.11 00 4001.10.19 00 4001.10.21 00 4001.10.29 00 4001.21 4001.21.10 00 4001.21.20 00	<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b> <ul style="list-style-type: none"> <li>- Natural rubber latex, whether or not pre-vulcanised:</li> <li>- - Exceeding 0.5% by volume of ammonia content:</li> <li>- - - Centrifuged concentrate rubber latex</li> <li>- - - Other</li> <li>- - Not exceeding 0.5% by volume of ammonia content:</li> <li>- - - Centrifuged concentrate rubber latex</li> <li>- - - Other</li> <li>- Natural rubber in other forms:</li> <li>- - Smoked sheets:</li> <li>- - - RSS Grade 1</li> <li>- - - RSS Grade 2</li> </ul>

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	4001.21.30 00 4001.21.40 00 4001.21.50 00 4001.21.90 00 4001.22 4001.22.10 00 4001.22.20 00 4001.22.30 00 4001.22.40 00 4001.22.50 00 4001.22.60 00 4001.22.90 00 4001.29 4001.29.10 00 4001.29.20 00 4001.29.30 00 4001.29.50 00 4001.29.60 00 4001.29.70 00 4001.29.80 00  4001.29.94 00 4001.29.96 00 4001.29.99 00	- - - RSS Grade 3 - - - RSS Grade 4 - - - RSS Grade 5 - - - Other - - Technically specified natural rubber (TSNR): - - - TSNR 10 - - - TSNR 20 - - - TSNR L - - - TSNR CV - - - TSNR GP - - - TSNR 5 - - - Other - - Other: - - - Air-dried sheets - - - Latex crepes - - - Sole crepes - - - Other crepes - - - Superior processing rubber - - - Skim rubber - - - Scrap (tree, earth or smoked) and cup lump - - - Other, in primary forms: - - - - Deproteinised Natural Rubber (DPNR) - - - - Other - - - Other
20.	<b>44.14</b>  4414.10.00 00 4414.90.00 00	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b> - Of tropical wood - Other
21.	<b>44.16</b>  4416.00.10 00 4416.00.90 00	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b> - Staves - Other
22.	<b>44.17</b>  4417.00.10 00 4417.00.90 00	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b> - Boot or shoe lasts - Other

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
23.	<b>51.01</b>  5101.11.00 00 5101.19.00 00  5101.21.00 00 5101.29.00 00 5101.30.00 00	<b>Wool, not carded or combed.</b>  - Greasy, including fleece-washed wool: - - Shorn wool - - Other - Degreased, not carbonised: - - Shorn wool - - Other - Carbonised
24.	<b>51.03</b>  5103.10.00 00	<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>  - Noils of wool or of fine animal hair
25.	<b>51.05</b>  5105.10.00 00  5105.21.00 00 5105.29.00 00	<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>  - Carded wool - Wool tops and other combed wool: - - Combed wool in fragments - - Other
26.	<b>5201.00.00 00</b>	<b>Cotton, not carded or combed.</b>
27.	<b>5203.00.00 00</b>	<b>Cotton, carded or combed.</b>
28.	<b>84.08</b>  8408.20  8408.20.10 00  8408.20.21 00  8408.20.93 00  8408.20.94 00	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>  - Engines of a kind used for the propulsion of vehicles of Chapter 87 (of output <132.39kW only): - - Fully assembled: - - - For vehicles of subheading 8701.10 - - - Other: - - - - Of a cylinder capacity not exceeding 2,000cc - - - Other: - - - - For the vehicles of subheading 8701.10 - - - - Other: - - - - - Of a cylinder capacity not exceeding 2,000cc
29.	<b>84.15</b>	<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.</b>

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8415.20 8415.20.10 00 8415.20.90 00	<ul style="list-style-type: none"> <li>- Of a kind used for persons, in motor vehicles:</li> <li>- - Of a cooling capacity not exceeding 26.38kW</li> <li>- - Other</li> </ul>
30.	<b>85.28</b>  8528.71  8528.71.11 00 8528.71.19 00  8528.71.91 00 8528.71.99 00 8528.72 8528.72.10 00  8528.72.91 00 8528.72.92 00  8528.72.99 00	<p><b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b></p> <ul style="list-style-type: none"> <li>- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</li> <li>- - Not designed to incorporate a video display or screen:</li> <li>- - - Set top boxes which have a communication function:</li> <li>- - - - Mains operated</li> <li>- - - - Other</li> <li>- - - Other:</li> <li>- - - - Mains operated</li> <li>- - - - Other</li> <li>- - Other, colour:</li> <li>- - - Battery operated</li> <li>- - - Other:</li> <li>- - - - Cathode-ray tube type</li> <li>- - - - Liquid crystal device (LCD), light-emitting diode (LED) and other flat panel display type</li> <li>- - - - Other</li> </ul>
31.	<b>87.02</b>  8702.10  8702.10.41 00 8702.10.42 00 8702.10.49 00  8702.10.71 00 8702.10.72 00	<p><b>Motor vehicles for the transport of ten or more persons, including the driver.</b></p> <ul style="list-style-type: none"> <li>- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):</li> <li>- - Completely Knocked Down:</li> <li>- - - Motor coaches, buses or minibuses:</li> <li>- - - - Of a g.v.w of at least 6t but not exceeding 18t</li> <li>- - - - Of a g.v.w exceeding 24t</li> <li>- - - - Other</li> <li>- - Other:</li> <li>- - - Other, for the transport of 30 persons or more and specially designed for use in airports:</li> <li>- - - - Of a g.v.w of at least 6t but not exceeding 18t</li> <li>- - - - Of a g.v.w exceeding 24t</li> </ul>

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8702.10.79 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.10.81 00	- - - - Of a g.v.w of at least 6t but not exceeding 18t
	8702.10.82 00	- - - - Of a g.v.w exceeding 24t
	8702.10.89 00	- - - - Other
		- - - Other:
	8702.10.91 00	- - - - Of a g.v.w. exceeding 24t
	8702.10.99 00	- - - - Other
	8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:
		- - Completely Knocked Down:
		- - - Other, for the transport of 30 persons or more:
	8702.20.22 00	- - - - Of a g.v.w. of at least 6t but not exceeding 18t
	8702.20.23 00	- - - - Of a g.v.w. exceeding 24t
	8702.20.29 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.20.31 00	- - - - Of a g.v.w of at least 6t but not exceeding 18t
	8702.20.32 00	- - - - Of a g.v.w exceeding 24t
	8702.20.39 00	- - - - Other
		- - - Other:
	8702.20.41 00	- - - - Of a g.v.w exceeding 24t
	8702.20.49 00	- - - - Other
		- - Other:
		- - - Other, for the transport of 30 persons or more and specially designed for use in airports:
	8702.20.61 00	- - - - Of a g.v.w. of at least 6t but not exceeding 18t
	8702.20.62 00	- - - - Of a g.v.w exceeding 24t
	8702.20.69 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.20.71 00	- - - - Of a g.v.w of at least 6t but not exceeding 18t
	8702.20.72 00	- - - - Of a g.v.w exceeding 24t
	8702.20.79 00	- - - - Other
		- - - Other:
	8702.20.91 00	- - - - Of a g.v.w exceeding 24t
	8702.20.99 00	- - - - Other
	8702.30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:
		- - Completely Knocked Down:
		- - - Other, for the transport of 30 persons or more:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8702.30.21 00	- - - - Of a g.v.w exceeding 24t
	8702.30.29 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.30.31 00	- - - - Of a g.v.w exceeding 24t
	8702.30.39 00	- - - - Other
		- - - Other:
	8702.30.41 00	- - - - Of a g.v.w exceeding 24t
	8702.30.49 00	- - - - Other
		- - Other:
		- - - Other, for the transport of 30 persons or more and specially designed for use in airports:
	8702.30.61 00	- - - - Of a g.v.w exceeding 24t
	8702.30.69 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.30.71 00	- - - - Of a g.v.w exceeding 24t
	8702.30.79 00	- - - - Other
		- - - Other:
	8702.30.91 00	- - - - Of a g.v.w exceeding 24t
	8702.30.99 00	- - - - Other
	8702.40	- With only electric motor for propulsion:
		- - Completely Knocked Down:
		- - - Other, for the transport of 30 persons or more:
	8702.40.21 00	- - - - Of a g.v.w exceeding 24t
	8702.40.29 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.40.31 00	- - - - Of a g.v.w exceeding 24t
	8702.40.39 00	- - - - Other
		- - - Other:
	8702.40.41 00	- - - - Of a g.v.w exceeding 24t
	8702.40.49 00	- - - - Other
		- - Other:
		- - - Other, for the transport of 30 persons or more and specially designed for use in airports:
	8702.40.61 00	- - - - Of a g.v.w exceeding 24t
	8702.40.69 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.40.71 00	- - - - Of a g.v.w exceeding 24t
	8702.40.79 00	- - - - Other
		- - - Other:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8702.40.91 00 8702.40.99 00 8702.90  8702.90.21 00 8702.90.29 00  8702.90.31 00 8702.90.32 00 8702.90.33 00 8702.90.39 00  8702.90.51 00 8702.90.59 00  8702.90.71 00 8702.90.79 00 8702.90.80 00 8702.90.90 00	<ul style="list-style-type: none"> <li>- - - - Of a g.v.w exceeding 24t</li> <li>- - - - Other</li> <li>- Other:</li> <li>- - Completely Knocked Down:</li> <li>- - - Motor coaches, buses or minibuses, for the transport of 30 persons or more:</li> <li>- - - - Of a g.v.w. exceeding 24t</li> <li>- - - - Other</li> <li>- - - Other motor coaches, buses or minibuses:</li> <li>- - - - Of a g.v.w. exceeding 24t</li> <li>- - - - Other</li> <li>- - - Other, of a g.v.w. exceeding 24t</li> <li>- - - Other</li> <li>- - Other:</li> <li>- - - Motor coaches, buses or minibuses, for the transport of 30 persons or more and specially designed for use in airports:</li> <li>- - - - Of a g.v.w. not exceeding 24t</li> <li>- - - - Other</li> <li>- - - Other motor coaches, buses or minibuses:</li> <li>- - - - Of a g.v.w. not exceeding 24t</li> <li>- - - - Other</li> <li>- - - Other, of a g.v.w. exceeding 24t</li> <li>- - - Other</li> </ul>
32.	<b>87.03</b>  8703.21  8703.21.15 00  8703.21.45 00 8703.22  8703.22.17 00	<p><b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b></p> <ul style="list-style-type: none"> <li>- Other vehicles, with only spark-ignition internal combustion piston engine:</li> <li>- - Of a cylinder capacity not exceeding 1,000cc:</li> <li>- - - Completely Knocked Down:</li> <li>- - - - Sedan</li> <li>- - - Other:</li> <li>- - - - Sedan</li> <li>- - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:</li> <li>- - - Completely Knocked Down:</li> <li>- - - - Sedan</li> <li>- - - - Other motor cars (including station wagons and sports cars, but not including vans):</li> </ul>

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8703.22.21 00	- - - - - Of four-wheel drive
	8703.22.30 00	- - - - - Other (Minibuses only)
		- - - Other:
	8703.22.47 00	- - - - - Sedan
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans):
	8703.22.51 00	- - - - - Of four-wheel drive
	8703.22.90 00	- - - - - Other (Minibuses only)
	8703.23	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:
		- - - Completely Knocked Down:
		- - - - - Sedan:
	8703.23.21 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.23.22 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.23.23 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc
	8703.23.24 00	- - - - - Of a cylinder capacity exceeding 2,500cc
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive:
	8703.23.31 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.23.32 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.23.33 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc
	8703.23.34 00	- - - - - Of a cylinder capacity exceeding 2,500cc
		- - - - - Other (Minibuses only):
	8703.23.41 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc
	8703.23.42 00	- - - - - Of a cylinder capacity exceeding 2,000cc
		- - - Other:
		- - - - - Sedan:
	8703.23.55 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.23.56 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.23.57 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc
	8703.23.58 00	- - - - - Of a cylinder capacity exceeding 2,500cc
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8703.23.61 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.23.62 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.23.63 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc
	8703.23.64 00	- - - - - Of a cylinder capacity exceeding 2,500cc
		- - - - - Other (Minibuses only):
	8703.23.71 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.23.72 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.23.73 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc
	8703.23.74 00	- - - - - Of a cylinder capacity exceeding 2,500cc
	8703.24	- - Of a cylinder capacity exceeding 3,000cc:
		- - - Completely Knocked Down:
	8703.24.15 00	- - - - Sedan
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):
	8703.24.21 00	- - - - - Of four-wheel drive
	8703.24.30 00	- - - - Other (Minibuses only)
		- - - Other:
		- - - - Sedan:
	8703.24.45 00	- - - - - Of four-wheel drive
	8703.24.49 00	- - - - - Other
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):
	8703.24.51 00	- - - - - Of four-wheel drive
		- - - - Other (Minibuses only):
	8703.24.61 00	- - - - - Of four-wheel drive
	8703.24.69 00	- - - - - Other
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):
	8703.31	- - Of a cylinder capacity not exceeding 1,500cc:
		- - - Completely Knocked Down:
	8703.31.17 00	- - - - Sedan
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):
	8703.31.21 00	- - - - - Of four-wheel drive
		- - - - Other:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8703.31.39 00	- - - - - Other (Minibuses only)
		- - - Other:
	8703.31.47 00	- - - - Sedan
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):
	8703.31.51 00	- - - - - Of four-wheel drive
		- - - - Other:
	8703.31.99 00	- - - - - Other (Minibuses only)
	8703.32	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc:
		- - - Completely Knocked Down:
		- - - - Sedan:
	8703.32.21 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.32.22 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.23 00	- - - - - Of a cylinder capacity exceeding 2,000cc
		- - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel-drive:
	8703.32.31 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.32.32 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.33 00	- - - - - Of a cylinder capacity exceeding 2,000cc
		- - - - Other (Minibuses only):
	8703.32.41 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.32.42 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.43 00	- - - - - Of a cylinder capacity exceeding 2,000cc
		- - - Other:
		- - - - Sedan:
	8703.32.61 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.32.62 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.63 00	- - - - - Of a cylinder capacity exceeding 2,000cc
		- - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:
	8703.32.71 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8703.32.72 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.73 00	- - - - - Of a cylinder capacity exceeding 2,000cc
	8703.32.81 00	- - - - - Other (Minibuses only): - - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.32.82 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.83 00	- - - - - Of a cylinder capacity exceeding 2,000cc

Dibuat 9 Januari 2026

[SULIT KE.HT (96)515/11-10 Klt.14; MOF.TAX(R)700-2/2/30 JLD.3; PN(PU2)338/JLD.80]

DATUK SERI AMIR HAMZAH AZIZAN  
*Menteri Kewangan II*

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 11(2) Akta Kastam 1967]

CUSTOMS ACT 1967

CUSTOMS DUTIES (GOODS UNDER THE FRAMEWORK AGREEMENT  
ON COMPREHENSIVE ECONOMIC CO-OPERATION BETWEEN ASEAN AND CHINA)  
(AMENDMENT) ORDER 2026

IN exercise of the powers conferred by subsection 11(1) of the Customs Act 1967 [Act 235], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Customs Duties (Goods under the Framework Agreement on Comprehensive Economic Co-Operation between ASEAN and China) (Amendment) Order 2026**.

(2) This Order comes into operation on 15 January 2026.

**Amendment of paragraph 3**

2. The Customs Duties (Goods under the Framework Agreement on Comprehensive Economic Co-Operation between ASEAN and China) Order 2024 [P.U. (A) 454/2024], which is referred to as the “principal Order” in this Order, is amended in paragraph 3—

(a) in subparagraph (1), by deleting the words “and the Third Schedule”;

(b) by inserting after subparagraph (1) the following subparagraph:

“(1A) Notwithstanding subparagraph (1), in the case of goods specified in the Third Schedule, import duty shall be levied on the goods at the full rate as specified in column (5) of the First Schedule to the Customs Duties Order 2025 [P.U. (A) 384/2025].”;

(c) in subparagraph (2), by substituting for the words “Customs Duties Order 2022 [P.U. (A) 114/2022]” the words “Customs Duties Order 2025”; and

(d) in subparagraph (4), by substituting for the words “Customs Duties Order 2022” the words “Customs Duties Order 2025”.

#### **Deletion of paragraph 4**

3. The principal Order is amended by deleting paragraph 4.

#### **Substitution of paragraph 5**

4. The principal Order is amended by substituting for paragraph 5 the following paragraph:

##### **“Calculation of import duty**

5. For the purpose of determining the import duty levied under paragraph 3, the import duty shall be calculated according to the percentage of the value of the goods as prescribed under the Customs (Rules of Valuation) Regulations 1999 [P.U. (A) 507/1999].”.

#### **Substitution of paragraph 6**

5. The principal Order is amended by substituting for paragraph 6 the following paragraph:

##### **“Classification of goods**

6. The classification of goods specified in the Second Schedule shall comply with the General Rules for the Interpretation of the Harmonized System as specified in paragraph 4 of the Customs Duties Order 2025.”.

#### **Amendment of First Schedule**

6. The principal Order is amended in the First Schedule, in relation to Attachment B—

(a) by substituting for the words “Tariff Heading (HS 2022)” wherever appearing the words “Tariff Heading (HS 2017)”; and

(b) by substituting for the words “Tariff Subheading (HS 2022)” wherever appearing the words “Tariff Subheading (HS 2017)”.

### Amendment of Second Schedule

7. The principal Order is amended in the Second Schedule, in relation to subheading 7307.23.90 00, in column (5), by inserting the word “0”.

### Amendment of Third Schedule

8. The principal Order is amended in the Third Schedule, in relation to the Exclusion List, by substituting for Table A and Table B the following tables:

#### “A. Products excluded for ASEAN countries

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihalán/Description
1.	<b>08.03</b>  0803.90 0803.90.10 00 0803.90.20 00 0803.90.30 00  0803.90.90 00	<b>Bananas, including plantains, fresh or dried.</b>  - Other: - - Lady's finger banana - - Cavendish banana ( <i>Musa acuminata</i> ) - - Chestnut banana (hybrid of <i>Musa acuminata</i> and <i>Musa balbisiana</i> , cultivar Berangan) - - Other
2.	<b>08.04</b>  0804.30.00 00 0804.50 0804.50.10 00  0804.50.21 00 0804.50.22 00 0804.50.30 00	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>  - Pineapples - Guavas, mangoes and mangosteens: - - Guavas - - Mangoes: - - - Fresh - - - Dried - - Mangosteens
3.	<b>08.07</b>  0807.11.00 00	<b>Melons (including watermelons) and papaws (papayas), fresh.</b>  - Melons (including watermelons): - - Watermelons

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	0807.19.00 00 0807.20.00 00	- - Other - Papaws (papayas)
4.	<b>08.10</b>  0810.60.00 00 0810.90 0810.90.30 00 0810.90.40 00 0810.90.50 00 0810.90.70 00  0810.90.91 00 0810.90.92 00 0810.90.93 00 0810.90.94 00  0810.90.99 00	<b>Other fruit, fresh.</b>  - Durians - Other: - - Rambutan - - Langsung (Lanzones) - - Jackfruit (including Cempedak and Nangka) - - Starfruit - - Other: - - - Salacca (snake fruit) - - - Dragon fruit - - - Sapodilla (ciku fruit) - - - Pomegranate ( <i>Punica spp.</i> ), soursop or sweetsops ( <i>Annona spp.</i> ), bell fruit ( <i>Syzygium Spp.</i> , <i>Eugenia spp.</i> ), marian plum ( <i>Bouea spp.</i> ), passion fruit ( <i>Passiflora spp.</i> ), cottonfruit ( <i>Sandoricum spp.</i> ), jujube ( <i>Ziziphus spp.</i> ) and tampoi or rambai ( <i>Baccaurea spp.</i> ) - - - Other

**B. Products excluded for China**

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
1.	<b>09.04</b>  0904.11 0904.11.10 00 0904.11.20 00 0904.11.90 00 0904.12	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>  - Pepper: - - Neither crushed nor ground: - - - White - - - Black - - - Other - - Crushed or ground:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	0904.12.10 00 0904.12.20 00 0904.12.90 00	- - - White - - - Black - - - Other
2.	<b>10.01</b>  1001.11.00 00 1001.19.00 00  1001.91.00 00 1001.99  1001.99.11 00 1001.99.12 00 1001.99.19 00  1001.99.91 00 1001.99.99 00	<b>Wheat and meslin.</b>  - Durum wheat: - - Seed - - Other - Other: - - Seed - - Other: - - - Fit for human consumption: - - - - Meslin - - - - Wheat grain without extreme outer layer - - - - Other - - - Other: - - - - Meslin - - - - Other
3.	<b>10.05</b>  1005.10.00 00 1005.90 1005.90.10 00  1005.90.91 00 1005.90.99 00	<b>Maize (corn).</b>  - Seed - Other: - - Popcorn - - Other: - - - Fit for human consumption - - - Other
4.	<b>10.06</b>  1006.10 1006.10.10 00 1006.10.90 00 1006.20 1006.20.10 00 1006.20.90 00 1006.30 1006.30.30 00 1006.30.40 00 1006.30.50 00 1006.30.60 00	<b>Rice.</b>  - Rice in the husk (paddy or rough): - - Suitable for sowing - - Other - Husked (brown) rice: - - Hom Mali rice - - Other - Semi-milled or wholly milled rice, whether or not polished or glazed: - - Glutinous rice - - Hom Mali rice - - Basmati rice - - Malys rice

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	1006.30.70 00 1006.30.91 00 1006.30.99 00 1006.40 1006.40.10 00 1006.40.90 00	- - Other fragrant rice - - Other: - - - Parboiled rice - - - Other - Broken rice: - - Of a kind used for animal feed - - Other
5.	<b>11.01</b>  1101.00.11 00 1101.00.19 00 1101.00.20 00	<b>Wheat or meslin flour.</b>  - Wheat flour: - - Fortified - - Other - Meslin flour
6.	<b>11.02</b>  1102.20.00 00 1102.90 1102.90.10 00	<b>Cereal flours other than of wheat or meslin.</b>  - Maize (corn) flour - Other: - - Rice flour
7.	<b>11.03</b>  1103.11.00 00 1103.13.00 00 1103.20.00 00	<b>Cereal groats, meal and pellets.</b>  - Groats and meal: - - Of wheat - - Of maize (corn) - Pellets
8.	<b>11.04</b>  1104.23.00 00	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>  - Other worked grains (for example, hulled, pearled, sliced or kibbled): - - Of maize (corn)
9.	<b>15.07</b>  1507.10.00 00 1507.90 1507.90.10 00 1507.90.20 00 1507.90.90 00	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>  - Crude oil, whether or not degummed - Other: - - Fractions of unrefined soya-bean oil - - Refined, bleached and deodorised (RBD) soya-bean oil - - Other

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
10.	<b>17.01</b>  1701.12.00 00 1701.13.00 00  1701.91.00 00 1701.99 1701.99.10 00 1701.99.90 00	<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>  - Raw sugar not containing added flavouring or colouring matter: - - Beet sugar - - Cane sugar specified in Subheading Note 2 to this Chapter - Other: - - Containing added flavouring or colouring matter - - Other: - - - Refined sugar - - - Other
11.	<b>20.08</b>  2008.20 2008.20.10 00 2008.20.90 00 2008.99 2008.99.20 00	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>  - Pineapples: - - In airtight containers for retail sale - - Other - - Other: - - - Longans
12.	<b>24.02</b>  2402.10.00 00 2402.20 2402.20.10 00 2402.20.20 00 2402.90 2402.90.10 00 2402.90.20 00	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>  - Cigars, cheroots and cigarillos, containing tobacco - Cigarettes containing tobacco: - - Beedies - - Clove cigarettes - Other: - - Cigars, cheroots and cigarillos of tobacco substitutes - - Cigarettes of tobacco substitutes
13.	<b>24.03</b>  2403.11 2403.11.10 00 2403.11.90 00 2403.19	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>  - Smoking tobacco, whether or not containing tobacco substitutes in any proportion: - - Water pipe tobacco specified in Subheading Note 1 to this Chapter: - - - Packed for retail sale - - - Other - - Other: - - - Packed for retail sale:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	2403.19.11 00 2403.19.19 00 2403.19.20 00 2403.19.91 00 2403.19.99 00 2403.91 2403.91.10 00 2403.91.90 00 2403.99 2403.99.10 00 2403.99.30 00 2403.99.40 00 2403.99.50 00 2403.99.90 00	- - - - Ang Hoon - - - - Other - - - Other manufactured tobacco for the manufacture of cigarettes - - - Other: - - - - Ang Hoon - - - - Other - Other: - - "Homogenised" or "reconstituted" tobacco: - - - Packed for retail sale - - - Other - - Other: - - - Tobacco extracts and essences - - - Manufactured tobacco substitutes - - - Snuff, whether or not dry - - - Chewing and sucking tobacco - - - Other
14.	<b>31.02</b> 3102.10.00 00	<b>Mineral or chemical fertilisers, nitrogenous.</b> - Urea, whether or not in aqueous solution
15.	<b>31.05</b> 3105.20.00 00 3105.30.00 00	<b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg.</b> - Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium - Diammonium hydrogenorthophosphate (diammonium phosphate)
16.	<b>37.01</b> 3701.10.00 00	<b>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.</b> - For X-ray
17.	<b>37.02</b> 3702.41.00 00	<b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b> - Other film, without perforations, of a width exceeding 105mm: - - Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome)

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	3702.54 3702.54.40 00 3702.54.90 00 3702.55 3702.55.20 00 3702.55.50 00 3702.55.90 00 3702.96 3702.96.10 00 3702.96.90 00 3702.97 3702.97.10 00 3702.97.90 00	<ul style="list-style-type: none"> <li>- - Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, other than for slides:</li> <li>- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry</li> <li>- - - Other</li> <li>- - Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m:</li> <li>- - - Of a kind suitable for use in cinematography</li> <li>- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry</li> <li>- - - Other</li> <li>- Other:</li> <li>- - Of a width not exceeding 35mm and of a length not exceeding 30m:</li> <li>- - - Of a kind suitable for use in cinematography</li> <li>- - - Other</li> <li>- - Of a width not exceeding 35mm and of a length exceeding 30m:</li> <li>- - - Of a kind suitable for use in cinematography</li> <li>- - - Other</li> </ul>
18.	<b>37.03</b> 3703.10 3703.10.10 00 3703.10.90 00 3703.20.00 00 3703.90.00 00	<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b> <ul style="list-style-type: none"> <li>- In rolls of a width exceeding 610mm:</li> <li>- - Of a width not exceeding 1,000mm</li> <li>- - Other</li> <li>- Other, for colour photography (polychrome)</li> <li>- Other</li> </ul>
19.	<b>40.01</b> 4001.10 4001.10.11 00 4001.10.19 00 4001.10.21 00 4001.10.29 00 4001.21 4001.21.10 00 4001.21.20 00	<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b> <ul style="list-style-type: none"> <li>- Natural rubber latex, whether or not pre-vulcanised:</li> <li>- - Exceeding 0.5% by volume of ammonia content:</li> <li>- - - Centrifuged concentrate rubber latex</li> <li>- - - Other</li> <li>- - Not exceeding 0.5% by volume of ammonia content:</li> <li>- - - Centrifuged concentrate rubber latex</li> <li>- - - Other</li> <li>- Natural rubber in other forms:</li> <li>- - Smoked sheets:</li> <li>- - - RSS Grade 1</li> <li>- - - RSS Grade 2</li> </ul>

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	4001.21.30 00 4001.21.40 00 4001.21.50 00 4001.21.90 00 4001.22 4001.22.10 00 4001.22.20 00 4001.22.30 00 4001.22.40 00 4001.22.50 00 4001.22.60 00 4001.22.90 00 4001.29 4001.29.10 00 4001.29.20 00 4001.29.30 00 4001.29.50 00 4001.29.60 00 4001.29.70 00 4001.29.80 00  4001.29.94 00 4001.29.96 00 4001.29.99 00	- - - RSS Grade 3 - - - RSS Grade 4 - - - RSS Grade 5 - - - Other - - Technically specified natural rubber (TSNR): - - - TSNR 10 - - - TSNR 20 - - - TSNR L - - - TSNR CV - - - TSNR GP - - - TSNR 5 - - - Other - - Other: - - - Air-dried sheets - - - Latex crepes - - - Sole crepes - - - Other crepes - - - Superior processing rubber - - - Skim rubber - - - Scrap (tree, earth or smoked) and cup lump - - - Other, in primary forms: - - - - Deproteinised Natural Rubber (DPNR) - - - - Other - - - Other
20.	<b>44.14</b>  4414.10.00 00 4414.90.00 00	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b> - Of tropical wood - Other
21.	<b>44.16</b>  4416.00.10 00 4416.00.90 00	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b> - Staves - Other
22.	<b>44.17</b>  4417.00.10 00 4417.00.90 00	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b> - Boot or shoe lasts - Other

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
23.	<b>51.01</b>  5101.11.00 00 5101.19.00 00  5101.21.00 00 5101.29.00 00 5101.30.00 00	<b>Wool, not carded or combed.</b>  - Greasy, including fleece-washed wool: - - Shorn wool - - Other - Degreased, not carbonised: - - Shorn wool - - Other - Carbonised
24.	<b>51.03</b>  5103.10.00 00	<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>  - Noils of wool or of fine animal hair
25.	<b>51.05</b>  5105.10.00 00  5105.21.00 00 5105.29.00 00	<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>  - Carded wool - Wool tops and other combed wool: - - Combed wool in fragments - - Other
26.	<b>5201.00.00 00</b>	<b>Cotton, not carded or combed.</b>
27.	<b>5203.00.00 00</b>	<b>Cotton, carded or combed.</b>
28.	<b>84.08</b>  8408.20  8408.20.10 00  8408.20.21 00  8408.20.93 00  8408.20.94 00	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>  - Engines of a kind used for the propulsion of vehicles of Chapter 87 (of output <132.39kW only): - - Fully assembled: - - - For vehicles of subheading 8701.10 - - - Other: - - - - Of a cylinder capacity not exceeding 2,000cc - - - Other: - - - - For the vehicles of subheading 8701.10 - - - - Other: - - - - - Of a cylinder capacity not exceeding 2,000cc
29.	<b>84.15</b>	<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.</b>

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8415.20 8415.20.10 00 8415.20.90 00	<ul style="list-style-type: none"> <li>- Of a kind used for persons, in motor vehicles:</li> <li>- - Of a cooling capacity not exceeding 26.38kW</li> <li>- - Other</li> </ul>
30.	<b>85.28</b>  8528.71  8528.71.11 00 8528.71.19 00  8528.71.91 00 8528.71.99 00 8528.72 8528.72.10 00  8528.72.91 00 8528.72.92 00  8528.72.99 00	<p><b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b></p> <ul style="list-style-type: none"> <li>- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</li> <li>- - Not designed to incorporate a video display or screen:</li> <li>- - - Set top boxes which have a communication function:</li> <li>- - - - Mains operated</li> <li>- - - - Other</li> <li>- - - Other:</li> <li>- - - - Mains operated</li> <li>- - - - Other</li> <li>- - Other, colour:</li> <li>- - - Battery operated</li> <li>- - - Other:</li> <li>- - - - Cathode-ray tube type</li> <li>- - - - Liquid crystal device (LCD), light-emitting diode (LED) and other flat panel display type</li> <li>- - - - Other</li> </ul>
31.	<b>87.02</b>  8702.10  8702.10.41 00 8702.10.42 00 8702.10.49 00  8702.10.71 00 8702.10.72 00	<p><b>Motor vehicles for the transport of ten or more persons, including the driver.</b></p> <ul style="list-style-type: none"> <li>- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):</li> <li>- - Completely Knocked Down:</li> <li>- - - Motor coaches, buses or minibuses:</li> <li>- - - - Of a g.v.w of at least 6t but not exceeding 18t</li> <li>- - - - Of a g.v.w exceeding 24t</li> <li>- - - - Other</li> <li>- - Other:</li> <li>- - - Other, for the transport of 30 persons or more and specially designed for use in airports:</li> <li>- - - - Of a g.v.w of at least 6t but not exceeding 18t</li> <li>- - - - Of a g.v.w exceeding 24t</li> </ul>

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8702.10.79 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.10.81 00	- - - - Of a g.v.w of at least 6t but not exceeding 18t
	8702.10.82 00	- - - - Of a g.v.w exceeding 24t
	8702.10.89 00	- - - - Other
		- - - Other:
	8702.10.91 00	- - - - Of a g.v.w. exceeding 24t
	8702.10.99 00	- - - - Other
	8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:
		- - Completely Knocked Down:
		- - - Other, for the transport of 30 persons or more:
	8702.20.22 00	- - - - Of a g.v.w. of at least 6t but not exceeding 18t
	8702.20.23 00	- - - - Of a g.v.w. exceeding 24t
	8702.20.29 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.20.31 00	- - - - Of a g.v.w of at least 6t but not exceeding 18t
	8702.20.32 00	- - - - Of a g.v.w exceeding 24t
	8702.20.39 00	- - - - Other
		- - - Other:
	8702.20.41 00	- - - - Of a g.v.w exceeding 24t
	8702.20.49 00	- - - - Other
		- - Other:
		- - - Other, for the transport of 30 persons or more and specially designed for use in airports:
	8702.20.61 00	- - - - Of a g.v.w. of at least 6t but not exceeding 18t
	8702.20.62 00	- - - - Of a g.v.w exceeding 24t
	8702.20.69 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.20.71 00	- - - - Of a g.v.w of at least 6t but not exceeding 18t
	8702.20.72 00	- - - - Of a g.v.w exceeding 24t
	8702.20.79 00	- - - - Other
		- - - Other:
	8702.20.91 00	- - - - Of a g.v.w exceeding 24t
	8702.20.99 00	- - - - Other
	8702.30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:
		- - Completely Knocked Down:
		- - - Other, for the transport of 30 persons or more:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8702.30.21 00	- - - - Of a g.v.w exceeding 24t
	8702.30.29 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.30.31 00	- - - - Of a g.v.w exceeding 24t
	8702.30.39 00	- - - - Other
		- - - Other:
	8702.30.41 00	- - - - Of a g.v.w exceeding 24t
	8702.30.49 00	- - - - Other
		- - Other:
		- - - Other, for the transport of 30 persons or more and specially designed for use in airports:
	8702.30.61 00	- - - - Of a g.v.w exceeding 24t
	8702.30.69 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.30.71 00	- - - - Of a g.v.w exceeding 24t
	8702.30.79 00	- - - - Other
		- - - Other:
	8702.30.91 00	- - - - Of a g.v.w exceeding 24t
	8702.30.99 00	- - - - Other
	8702.40	- With only electric motor for propulsion:
		- - Completely Knocked Down:
		- - - Other, for the transport of 30 persons or more:
	8702.40.21 00	- - - - Of a g.v.w exceeding 24t
	8702.40.29 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.40.31 00	- - - - Of a g.v.w exceeding 24t
	8702.40.39 00	- - - - Other
		- - - Other:
	8702.40.41 00	- - - - Of a g.v.w exceeding 24t
	8702.40.49 00	- - - - Other
		- - Other:
		- - - Other, for the transport of 30 persons or more and specially designed for use in airports:
	8702.40.61 00	- - - - Of a g.v.w exceeding 24t
	8702.40.69 00	- - - - Other
		- - - Other motor coaches, buses or minibuses:
	8702.40.71 00	- - - - Of a g.v.w exceeding 24t
	8702.40.79 00	- - - - Other
		- - - Other:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8702.40.91 00 8702.40.99 00 8702.90  8702.90.21 00 8702.90.29 00  8702.90.31 00 8702.90.32 00 8702.90.33 00 8702.90.39 00  8702.90.51 00 8702.90.59 00  8702.90.71 00 8702.90.79 00 8702.90.80 00 8702.90.90 00	<ul style="list-style-type: none"> <li>- - - - Of a g.v.w exceeding 24t</li> <li>- - - - Other</li> <li>- Other:</li> <li>- - Completely Knocked Down:</li> <li>- - - Motor coaches, buses or minibuses, for the transport of 30 persons or more:</li> <li>- - - - Of a g.v.w. exceeding 24t</li> <li>- - - - Other</li> <li>- - - Other motor coaches, buses or minibuses:</li> <li>- - - - Of a g.v.w. exceeding 24t</li> <li>- - - - Other</li> <li>- - - Other, of a g.v.w. exceeding 24t</li> <li>- - - Other</li> <li>- - Other:</li> <li>- - - Motor coaches, buses or minibuses, for the transport of 30 persons or more and specially designed for use in airports:</li> <li>- - - - Of a g.v.w. not exceeding 24t</li> <li>- - - - Other</li> <li>- - - Other motor coaches, buses or minibuses:</li> <li>- - - - Of a g.v.w. not exceeding 24t</li> <li>- - - - Other</li> <li>- - - Other, of a g.v.w. exceeding 24t</li> <li>- - - Other</li> </ul>
32.	<b>87.03</b>  8703.21  8703.21.15 00  8703.21.45 00 8703.22  8703.22.17 00	<p><b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b></p> <ul style="list-style-type: none"> <li>- Other vehicles, with only spark-ignition internal combustion piston engine:</li> <li>- - Of a cylinder capacity not exceeding 1,000cc:</li> <li>- - - Completely Knocked Down:</li> <li>- - - - Sedan</li> <li>- - - Other:</li> <li>- - - - Sedan</li> <li>- - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:</li> <li>- - - Completely Knocked Down:</li> <li>- - - - Sedan</li> <li>- - - - Other motor cars (including station wagons and sports cars, but not including vans):</li> </ul>

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8703.22.21 00	- - - - - Of four-wheel drive
	8703.22.30 00	- - - - - Other (Minibuses only)
		- - - Other:
	8703.22.47 00	- - - - - Sedan
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans):
	8703.22.51 00	- - - - - Of four-wheel drive
	8703.22.90 00	- - - - - Other (Minibuses only)
	8703.23	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:
		- - - Completely Knocked Down:
		- - - - - Sedan:
	8703.23.21 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.23.22 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.23.23 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc
	8703.23.24 00	- - - - - Of a cylinder capacity exceeding 2,500cc
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive:
	8703.23.31 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.23.32 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.23.33 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc
	8703.23.34 00	- - - - - Of a cylinder capacity exceeding 2,500cc
		- - - - - Other (Minibuses only):
	8703.23.41 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc
	8703.23.42 00	- - - - - Of a cylinder capacity exceeding 2,000cc
		- - - Other:
		- - - - - Sedan:
	8703.23.55 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.23.56 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.23.57 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc
	8703.23.58 00	- - - - - Of a cylinder capacity exceeding 2,500cc
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8703.23.61 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.23.62 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.23.63 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc
	8703.23.64 00	- - - - - Of a cylinder capacity exceeding 2,500cc
		- - - - - Other (Minibuses only):
	8703.23.71 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.23.72 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.23.73 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc
	8703.23.74 00	- - - - - Of a cylinder capacity exceeding 2,500cc
	8703.24	- - Of a cylinder capacity exceeding 3,000cc:
		- - - Completely Knocked Down:
	8703.24.15 00	- - - - Sedan
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):
	8703.24.21 00	- - - - - Of four-wheel drive
	8703.24.30 00	- - - - Other (Minibuses only)
		- - - Other:
		- - - - Sedan:
	8703.24.45 00	- - - - - Of four-wheel drive
	8703.24.49 00	- - - - - Other
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):
	8703.24.51 00	- - - - - Of four-wheel drive
		- - - - Other (Minibuses only):
	8703.24.61 00	- - - - - Of four-wheel drive
	8703.24.69 00	- - - - - Other
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):
	8703.31	- - Of a cylinder capacity not exceeding 1,500cc:
		- - - Completely Knocked Down:
	8703.31.17 00	- - - - Sedan
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):
	8703.31.21 00	- - - - - Of four-wheel drive
		- - - - Other:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8703.31.39 00	- - - - - Other (Minibuses only)
		- - - Other:
	8703.31.47 00	- - - - - Sedan
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans):
	8703.31.51 00	- - - - - Of four-wheel drive
		- - - - - Other:
	8703.31.99 00	- - - - - Other (Minibuses only)
	8703.32	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc:
		- - - Completely Knocked Down:
		- - - - - Sedan:
	8703.32.21 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.32.22 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.23 00	- - - - - Of a cylinder capacity exceeding 2,000cc
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel-drive:
	8703.32.31 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.32.32 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.33 00	- - - - - Of a cylinder capacity exceeding 2,000cc
		- - - - - Other (Minibuses only):
	8703.32.41 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.32.42 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.43 00	- - - - - Of a cylinder capacity exceeding 2,000cc
		- - - Other:
		- - - - - Sedan:
	8703.32.61 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.32.62 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.63 00	- - - - - Of a cylinder capacity exceeding 2,000cc
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:
	8703.32.71 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:

(1) Bil./ No.	(2) Kepala/ Subkepala/ Heading/ Subheading	(3) Perihal/ <i>Description</i>
	8703.32.72 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.73 00	- - - - - Of a cylinder capacity exceeding 2,000cc
	8703.32.81 00	- - - - - Other (Minibuses only): - - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc
	8703.32.82 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc
	8703.32.83 00	- - - - - Of a cylinder capacity exceeding 2,000cc

Made 9 January 2026

[SULIT KE.HT (96)515/11-10 Klt.14; MOF.TAX(R)700-2/2/30 JLD.3; PN(PU2)338/JLD.80]

DATUK SERI AMIR HAMZAH AZIZAN  
*Minister of Finance II*

[To be laid before the Dewan Rakyat pursuant to subsection 11(2) of the Customs Act 1967]