

## **APPENDIX TABLES**



Table AI.1

## Fiscal accounts, 1995-2000

(Per cent of GDP unless otherwise indicated)

	1995	1996	1997	1998 <sup>a</sup>	1999 <sup>a</sup>	2000 <sup>b</sup>
Total revenue (B\$ million)	2,450.5	2,860.8	2,842.9	1,915.9	2,536.0	4,721.9
(Per cent of GDP)						
<b>Total revenue</b>	<b>33.1</b>	<b>38.6</b>	<b>37.3</b>	<b>27.3</b>	<b>33.3</b>	<b>50.1</b>
Tax revenue, of which	16.7	19.1	20.5	13.7	17.5	30.6
Customs tariff	2.2	2.5	2.9	1.5	1.2	1.1
Corporate tax	14.3	16.4	17.5	12.1	16.3	29.5
Other taxes	0.0	0.1	0.1	0.1	0.1	0.04
Non-tax revenue	16.6	19.7	16.8	13.8	15.8	28.5
<b>Transfers</b>	<b>26.5</b>	<b>12.5</b>	<b>15.0</b>	<b>29.7</b>	<b>21.5</b>	<b>1.0</b>
Total expenditure (B\$ million)	4,403.5	3,676.1	4,057.9	4,025.2	4,333.7	3,645.0
(Per cent of GDP)						
<b>Total expenditure</b>	<b>59.7</b>	<b>49.6</b>	<b>53.2</b>	<b>57.3</b>	<b>56.9</b>	<b>45.6</b>
Current expenditure, of which	37.8	39.8	40.1	39.1	41.1	39.9
Wages and salaries	13.2	13.8	13.9	16.2	16.0	16.7
Capital expenditures	11.7	8.5	12.2	16.4	13.1	4.7
Investment in public sector enterprises	10.1	1.3	0.9	1.7	2.8	1.0
<b>Budget balance</b>						
Including transfers (B\$ million)	3.7	113.6	-68.5	-24.7	-160.6	1,481.9
(% of GDP)	(0.1)	(1.5)	(-0.9)	(-0.4)	(-2.1)	(18.5)
Excluding transfers (B\$ million)	-1,953.0	-815.3	-1,214.9	-2,109.3	-1,797.6	1,077.0
(% of GDP)	(-26.4)	(-11.0)	(-15.9)	(-30.0)	(-23.6)	(13.5)
<b>Fund balances</b>						
Consolidated fund (B\$ million)	2,123.7	2,161.7	2,293.9	2,659.5	2,553.8	3,624.8
(% of GDP)	(28.7)	(29.2)	(30.1)	(37.8)	(33.5)	(45.3)
Development fund (B\$ million)	224.9	398.3	264.4	0.8	158.5	337.3
(% of GDP)	(3.0)	(5.4)	(3.5)	(0.01)	(2.1)	(4.2)
Government trust fund (B\$ million)	153.2	90.8	71.2	30.8	40.2	32.1
(% of GDP)	(2.1)	(1.2)	(0.9)	(0.4)	(0.5)	(0.4)

a Provisional (GDP figures only).

b Preliminary.

Source: Government of Brunei Darussalam.

**Table AI.2**  
**Balance of payments, 1995-2000**  
(US\$ million and per cent of GDP)

	1995	1996	1997	1998 <sup>a</sup>	1999 <sup>a</sup>	2000 <sup>b</sup>
<b>Current account balance</b>	2,467.5	2,848.9	2,655.2	2,099.6	2,639.8	2,843.9
(% of GDP)	(47.3)	(54.2)	(51.7)	(50.0)	(58.8)	(60.8)
Trade balance (goods)	411.3	249.4	660.8	584.2	1,293.6	1,431.9
Exports, of which	2,390.5	2,611.6	2,674.2	1,908.5	2,552.2	2,856.7
Petroleum	1,119.3	1,290.3	1,184.1	743.2	1,161.6	1,245.6
Imports	1,979.2	2,362.2	2,013.5	1,324.3	1,258.6	1,424.8
Services, net	7.3	-7.8	-436.4	-647.7	-639.8	-646.0
Receipts	562.2	602.4	477.3	282.3	315.9	197.8
Payments	555.0	610.2	913.7	930.0	898.9	843.8
Investment income (net)	2,451.0	2,643.0	2,739.0	2,500.0	2,000.0	2,200.0
Current transfers	-440.7	-148.4	-186.6	-73.3	-79.5	-81.2
Receipts	20.5	8.4	9.1	0.0	0.0	0.0
Payments	461.3	156.8	195.7	73.3	79.5	-81.2
Capital account balance	-2,455.3	-2,286.0	-2,169.0	-2,046.3	-2,042.8	-2,180.3
Capital transfers	0.0	0.0	0.0	0.0	0.0	0.0
Net foreign investment	209.4	228.8	202.8	198.4	198.6	206.0
<b>Overall balance of payments</b>	12.2	562.9	486.2	53.2	597.8	663.5
(% of GDP)	(0.2)	(10.7)	(9.5)	(1.3)	(13.3)	(14.2)
<b>Reserves</b>						
Gross official reserves (end of period)	..	..	..	..	..	..

.. Not available.

a Provisional (GDP figures only).

b Preliminary.

Source: Government of Brunei Darussalam.

**Table AL3**  
**Exports by group of products, selected years**  
 (US\$ million and per cent)

Description	1993	1994	1997	1998	1999
Total (US\$ million)	2,093.9	2,110.3	2,657.1	2,306.8	2,624.1
	(Per cent)				
Total	100.0	100.0	100.0	100.0	..
Total primary products	99.7	98.7	91.2	88.7	..
Agriculture	0.0	0.0	0.1	0.1	..
Mining	99.7	98.7	91.2	88.7	..
Fuels	99.7	98.7	91.1	88.6	..
3431 Natural gas, liquefied	45.3	45.4	46.8	52.6	..
3330 Crude petroleum	50.9	49.9	41.5	33.7	..
Manufactures	0.3	1.3	8.2	10.8	..
Iron and steel	0.0	0.0	0.2	0.3	..
Chemicals	0.0	0.0	0.1	0.1	..
Other semi-manufactures	0.0	0.0	1.0	0.8	..
Machinery and transport equipment	0.0	0.0	4.5	4.8	..
Power generating machines	0.0	0.0	0.1	0.2	..
Other non-electrical machinery	0.0	0.0	0.6	0.7	..
Office machines & telecom equipment	0.0	0.0	0.4	0.8	..
Other electrical machines	0.0	0.0	0.1	0.1	..
Automotive products	0.0	0.0	0.2	0.5	..
Other transport equipment	0.0	0.0	3.2	2.4	..
Textiles	0.0	0.0	0.1	0.0	..
Clothing	0.3	1.3	2.0	4.4	..
Other consumer goods	0.0	0.0	0.3	0.3	..
Other	0.0	0.0	0.6	0.5	..

.. Not available.

Source: UNSD, Comtrade database (SITC Rev.3); and 1999 total provided by the authorities.

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

Description	1993	1994	1997	1998	1999
Total (US\$ million)	1,820.5	1,873.6	2,110.4	1,566.0	1,704.8
	(Per cent)				
Total	100.0	100.0	100.0	100.0	..
Total primary products	11.7	17.6	17.7	19.5	..
Agriculture	9.9	15.1	14.2	16.9	..
Food	9.5	14.4	13.6	16.5	..
Agricultural raw material	0.4	0.8	0.6	0.4	..
Mining	1.8	2.5	3.5	2.6	..
Ores and other minerals	0.5	1.7	2.8	1.8	..
Non-ferrous metals	0.4	0.6	0.5	0.5	..
Fuels	0.8	0.2	0.2	0.4	..
Manufactures	88.0	82.2	81.8	79.9	..
Iron and steel	3.4	6.6	5.2	6.1	..
Chemicals	4.4	5.2	6.4	6.1	..
Other semi-manufactures	13.6	13.4	15.7	16.7	..
Machinery and transport equipment	49.6	42.4	39.0	33.3	..
Power generating machines	0.7	5.4	0.9	1.0	..
Other non-electrical machinery	13.0	5.9	6.4	7.2	..
Office machines & telecom equipment	4.6	5.9	5.8	5.3	..
7649 Parts, telecom equipment	1.0	1.0	1.0	1.1	..
Other electrical machines	5.9	10.7	8.1	5.1	..
7731 Insulated wire, etc. condctr.	2.2	5.6	1.8	2.4	..
Automotive products	9.0	8.7	10.2	5.8	..
7812 Passenger transport vehicles	5.6	4.3	8.2	4.6	..
Other transport equipment	16.4	5.9	7.6	8.8	..
7929 Parts, nes, aircraft, equipment	2.4	3.4	5.0	4.6	..
7935 Special purpose vessels etc.	0.0	0.2	1.8	2.9	..
Textiles	2.3	2.3	4.0	5.6	..
Clothing	0.8	0.9	1.4	1.5	..
Other consumer goods	13.9	11.3	10.1	10.7	..
Other	0.3	0.2	0.5	0.5	..

.. Not available.

Source: UNSD, Comtrade database (SITC Rev.3); and 1999 total provided by the authorities.

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

Description	1993	1994	1997	1998	1999
Total (US\$ million)	2,093.9	2,110.3	2,657.1	2,306.8	2,624.1
	(Per cent)				
World	100.0	100.0	100.0	100.0	..
APEC	100.0	100.0	98.7	79.8	..
ASEAN	20.9	23.7	20.8	15.1	..
America	0.4	1.1	2.5	9.2	..
United States	0.4	1.1	2.5	9.1	..
Europe	0.0	0.0	1.2	2.2	..
EU (15)	0.0	0.0	1.2	2.0	..
EFTA	0.0	0.0	0.0	0.2	..
Eastern Europe	0.0	0.0	0.0	0.0	..
Asia	98.8	98.8	94.9	88.3	..
Middle East	0.0	0.0	0.1	0.0	..
East Asia	98.8	98.8	94.8	88.3	..
Japan	63.3	57.8	53.1	53.1	..
Korea, Dem. People's Rep. of	0.0	0.0	0.0	17.9	..
Singapore	8.3	9.3	6.6	7.9	..
Thailand	10.3	11.6	11.2	6.1	..
Chinese Taipei	3.0	2.8	2.7	1.9	..
Malaysia	0.0	1.1	2.8	0.8	..
Korea, Rep. of	11.6	14.5	18.2	0.0	..
Philippines	2.3	1.6	0.0	0.0	..
South Asia	0.0	0.0	0.0	0.0	..
Oceania	0.8	0.0	1.4	0.3	..
Africa	0.0	0.0	0.0	0.0	..

.. Not available.

Source: UNSD, Comtrade database (SITC Rev.3); 1999 total provided by the authorities.

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

Description	1993	1994	1997	1998	1999
Total (US\$ million)	1,820.5	1,873.6	2,110.4	1,566.0	1,704.8
	(Per cent)				
World	100.0	100.0	100.0	100.0	..
APEC	72.2	79.1	79.2	82.1	..
ASEAN	30.1	47.7	45.5	47.7	..
America	25.3	11.6	10.4	15.5	..
United States	25.1	11.3	10.0	15.0	..
Canada	0.1	0.2	0.3	0.4	..
Other America	0.1	0.1	0.1	0.1	..
Europe	27.1	20.3	19.3	15.9	..
EU (15)	27.1	18.3	17.9	15.2	..
United Kingdom	4.2	6.9	6.1	6.6	..
Germany	11.9	4.1	6.0	3.2	..
Italy	5.2	2.0	2.3	1.8	..
France	0.7	0.9	1.2	1.2	..
Netherlands	2.9	2.2	1.2	1.1	..
EFTA	0.1	1.9	0.6	0.6	..
Switzerland	0.0	1.6	0.5	0.6	..
Eastern Europe	0.0	0.0	0.0	0.0	..
Other Europe	0.0	0.0	0.8	0.1	..
Asia	44.5	63.7	67.0	64.2	..
Middle East	0.1	0.3	0.4	0.3	..
East Asia	44.2	63.2	66.0	62.8	..
Singapore	17.1	27.8	25.6	22.7	..
Malaysia	8.3	13.1	13.6	16.9	..
Japan	9.4	10.1	11.2	6.4	..
Thailand	1.6	3.1	3.9	4.3	..
Hong Kong, China	1.6	1.0	3.6	4.3	..
Indonesia	3.0	3.6	1.9	3.4	..
China	1.2	1.8	2.5	1.5	..
Korea, Rep. of	0.9	0.9	1.8	1.4	..
Chinese Taipei	0.9	1.6	1.3	1.3	..
South Asia	0.2	0.2	0.7	1.1	..
India	0.2	0.2	0.6	1.0	..
Oceania	2.9	4.4	3.0	4.1	..
Australia	2.5	3.5	2.6	3.7	..
New Zealand	0.4	0.9	0.4	0.4	..
Africa	0.1	0.1	0.1	0.1	..
Other	0.1	0.0	0.2	0.2	..

.. Not available.

Source: UNSD, Comtrade database (SITC Rev.3); 1999 total provided by the authorities.



Table AIII.1  
Specific tariffs, Brunei 2000

HS Code	Description	Amount (B\$)
<b>0901</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion</b>	
090111000	Not decaffeinated	110/tonne
090112000	Decaffeinated	110/tonne
090121100	Not ground	220/tonne
090121200	Ground	220/tonne
090122100	Not ground	220/tonne
090122200	Ground	220/tonne
<b>0902</b>	<b>Tea, whether or not flavoured</b>	
090210100	Tea leaf	220/tonne
090210200	Tea dust	220/tonne
090220100	Tea leaf	220/tonne
090220200	Tea dust	220/tonne
090230100	Tea leaf	220/tonne
090230200	Tea dust	220/tonne
090240100	Tea leaf	220/tonne
090240200	Tea dust	220/tonne
<b>2203</b>	<b>Beer made from malt</b>	
220300100	Beer and ale	30.00/decalitre
220300200	Stout and porter	30.00/decalitre
<b>2204</b>	<b>Wine from fresh grapes, including fortified wines; grapes must other than that of heading No. 20.09</b>	
220410000	Sparkling wine	120.00/decalitre
220421110	Of a strength not exceeding 26 degrees of proof spirit	55.00/decalitre
220421190	Other	90.00/decalitre
220421210	Of a strength not exceeding 26 degrees of proof spirit	55.00/decalitre
220421290	Other	90.00/decalitre
220429110	Of a strength not exceeding 26 degrees of proof spirit	55.00/decalitre
220429190	Other	90.00/decalitre
220429210	Of a strength not exceeding 26 degrees of proof spirit	55.00/decalitre
220429290	Other	90.00/decalitre
220430100	Of a strength not exceeding 26 degrees of proof spirit	55.00/decalitre
220430900	Other	90.00/decalitre
<b>2205</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>	
220510100	Of a strength not exceeding 26 degrees of proof spirit	55.00/decalitre
220510900	Other	90.00/decalitre
220590100	Of a strength not exceeding 26 degrees of proof spirit	55.00/decalitre
220590900	Other	90.00/decalitre
<b>2206</b>	<b>Other fermented beverages; mixtures of fermented beverages</b>	
220600100	Cider and sherry	30.00/decalitre
220600210	Of a strength not exceeding 70 degrees of proof spirit	90.00/decalitre
220600290	Other	120.00/proof decalitre
220600310	Of a strength not exceeding 70 degrees of proof spirit	90.00/decalitre

Table AIII.1 (cont'd)

HS Code	Description	Amount (B\$)
220600390	Other	120.00/proof decalitre
220600900	Other	30.00/decalitre
<b>2207</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol; ethyl alcohol and other spirits, denatured, of any strength</b>	
220710000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	250.00/proof decalitre
<b>2208</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic prep. of a kind used for the manufacture of beverages</b>	
220820110	In bottle	250.00/proof decalitre
220820190	Other	250.00/proof decalitre
220820900	Other	250.00/proof decalitre
220830100	In bottle	250.00/proof decalitre
220830900	Other	250.00/proof decalitre
220840100	In bottle	250.00/proof decalitre
220840900	Other	250.00/proof decalitre
220850100	In bottle	250.00/proof decalitre
220850900	Other	250.00/proof decalitre
220860000	Vodka	250.00/proof decalitre
220870000	Liqueurs and cordials	250.00/proof decalitre
220890110	In bottle not exceeding 70 degrees of proof spirit	90.00/decalitre
220890190	Other	120.00/proof decalitre
220890210	In bottle not exceeding 70 degrees of proof spirit	90.00/decalitre
220890290	Other	120.00/proof decalitre
<b>2401</b>	<b>Unmanufactured tobacco; tobacco refuse</b>	
240110100	Flue cured, of the virginia type	30.00/kg.
240110900	Other	30.00/kg.
240120100	Flue cured, of the virginia type	30.00/kg.
240120900	Other	30.00/kg.
240130000	Tobacco refuse	30.00/kg.
<b>2402</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</b>	
240210000	Cigar, cheroots and cigarillos, containing tobacco	100.00/kg.
240220000	Cigarettes containing tobacco	60.00/kg.
<b>2403</b>	<b>Other manuf. tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extract and essences</b>	
240310110	In airtight containers	60.00/kg.
240310190	Other	60.00/kg.
240310910	Of Sabah origin	18.00/kg.
240310990	Other	35.00/kg.
240391100	For retail sale	60.00/kg.
240391900	Other	60.00/kg.
240399100	Snuff	60.00/kg.
240399900	Other	60.00/kg.

Table AIII.1 (cont'd)

HS Code	Description	Amount (B\$)
<b>2710</b>	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations nes.; containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations</b>	
271000211	Premium	0.22/decalitre
271000212	Regular	0.22/decalitre
271000219	Other	0.22/decalitre
271000221	100 octane and above	0.22/decalitre
271000229	Other	0.22/decalitre
271000230	Other light oils	0.22/decalitre
271000400	Distillate fuels (diesel or gas oils suitable for use in internal combustion engines	0.22/decalitre
271000600	Lubricating oil	0.44/decalitre
271000700	Lubricating grease	0.11/kg.
<b>3403</b>	<b>Lubricating preparations and prep. of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituent, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals</b>	
340319100	Lubricating oil preparations	0.44/decalitre
340319200	Lubricating grease preparations	0.11/kg.
340391100	Lubricating oil preparations	0.44/decalitre
340391200	Lubricating grease preparations	0.11/kg.
340399100	Lubricating oil preparations	0.44/decalitre
340399200	Lubricating grease preparations	0.11/kg.
<b>3605</b>	<b>Matches, other than pyrotechnic articles of heading No. 3604</b>	
360500100	In packing of less than 25 matches/container	0.50/100 containers
360500200	In packing of 25 or more but less than 50 matches/container	1.00/100 containers
360500300	In packing of 50 or more but less than 100 matches/container	2.00/100 containers
360500900	Other	1.00/5,000 matches
<b>OTHER</b>		
950800000	Roundabouts, swings, shootings galleries and other fairground amusement; travelling circuses, travelling manageries and travelling theatres	Constituent articles dutiable according to kind
970600000	Antiques of an age exceeding one hundred years	Constituent articles dutiable according to kind

Source: Brunei, *Customs Tariff 2000*, provided by the authorities.

**Table AIII.2**  
**Tariff lines where MFN rate is lower than preferential (CEPT) rate**  
(Per cent)

HS code	Description	MFN rate	CEPT rate
<b>8523</b>	<b>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37</b>		
852311000	Magnetic tapes of a width not exceeding 4mm	0	5
852312000	Magnetic tapes of a width exceeding 4mm but not exceeding 6.5mm	0	5
852313000	Magnetic tapes of a width exceeding 6.5mm	0	5
852320000	Magnetic discs	0	5
852330000	Cards incorporating a magnetic stripe	0	5
852390000	Other	0	5
<b>8524</b>	<b>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excl. products of Chapter 37</b>		
852431100	Discs for laser reading systems for reproducing phenomena other than sound or image and for use in computers	0	5
852432100	Discs for laser reading systems for reproducing sound only and for use in computers	0	5
852439100	Discs for laser reading systems and other for use in computers	0	5
852440200	Magnetic tapes for reproducing phenomena other than sound or image: for use in computers	0	5
852451200	Other magnetic tapes of a width not exceeding 4mm for use in computers	0	5
852452200	Other magnetic tapes of a width >4mm but <6.5mm for use in computers	0	5
852453200	Other magnetic tapes of a width >6.5mm for use in computers	0	5
852460000	Cards incorporating a magnetic stripe	0	5
852491200	Other for reproducing phenomena other than sound or image and for use in computers	0	5
852499200	Other for use in computers	0	5
<b>8541</b>	<b>Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals</b>		
854110000	Diodes, other than photosensitive or light emitting diodes	0	5
854121000	Transistors, other than photosensitive transistors; other	0	5
854129000	Transistors, other than photosensitive transistors with a dissipation rate of less than 1 W	0	5
854130000	Thyristors, diacs and triacs, other than photosensitive devices	0	5
854140000	Photosensitive semi-conductor devices inc. photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0	5
854150000	Other semi-conductor devices	0	5
854160000	Mounted piezo-electric crystals	0	5
<b>8542</b>	<b>Electronic integrated circuits and microassemblies</b>		
854212000	Monolithic digital integrated circuits: cards incorporating electronic integrated circuits (smart cards)	0	5
854213000	Monolithic digital integrated circuits; metal oxide semiconductors (MOS technology)	0	5
854214000	Monolithic digital integrated circuits; circuits obtained by bipolar technology	0	5
854219000	Monolithic digital integrated circuits; other, inc. circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	0	5
854230000	Other monolithic integrated circuits	0	5
854240000	Hybrid integrated circuits	0	5
854250000	Electronic microassemblies	0	5

Source: Data provided by the authorities.

Table AIII.3

## Agricultural imports prohibited for phytosanitary reasons

Product	Parts	Country	Reasons for prohibition
Avocado	Rooted vegetative material, flowers and foliage	All countries	Exclusion of nematodes, pathogens and pests of avocado and other fruit
Bamboo	Vegetative propagating material	All countries where smut ( <i>Ustilago schiraiana</i> ) is known to occur	Exclusion of bamboo smut and other diseases
Breadfruit and all <i>Artocarpus</i> spp.	All parts	All countries where "Pingalap" disease is known to occur	Exclusion of "Pingalap" disease
Cacao ( <i>Theobroma</i> spp. and members of the family <i>Bombacaceae</i> and <i>Sterculiaceae</i> ).	Vegetative propagating material; True seeds	West Africa, Ceylon, central and south America and all other countries where witches boom ( <i>Marasmius perniciosus</i> ), pod rot ( <i>Monilia roreri</i> ) and swollen shoot virus occurs	Exclusion of witches boom ( <i>Marasmius perniciosus</i> ) pod rot ( <i>Monilia roreri</i> ), swollen shoot virus and other diseases and pests of cacao
Cassava ( <i>Manihot</i> spp.)	All parts	Africa	Exclusion of Cassava brown streak and mosaic viruses
Citrus (all species)	Rooted vegetative material	All countries	Exclusion of citrus viruses, fungi, bacteria, insects and nematodes
Coffee ( <i>Coffea</i> spp.)	All vegetative parts	All countries	Exclusion of various coffee diseases and pests
Durian ( <i>Durio</i> spp.)	Rooted vegetative material	All countries	Exclusion of pests, diseases and nematodes of durian and other crops
Grasses	Vegetative material	All countries outside Sabah and Sarawak	Exclusion of various soil pests, diseases and nematodes. Imports allowed for research purposes by the Director of Agriculture and under approved conditions
Grasses	Parts used as packing material	All countries	Exclusion of pests and diseases of graminaceous crops
Groundnut ( <i>Arachis</i> spp.)	Vegetative propagating material	All countries	Exclusion of scab ( <i>Sphaceloma arachidis</i> ) and strains of rosette virus
Herbaceous Plants	Rooted vegetative material	All countries outside south-east Asia	Exclusion of various agricultural pests, diseases and nematodes
Jute ( <i>Corchorous</i> spp.)	All parts except true seeds	West Africa and all countries where cacao swollen shoot virus occurs	Exclusion of swollen shoot virus disease of cacao
Maize ( <i>Zea</i> Maize and other <i>Maydeae</i> )	True seeds	Canada, Mexico, U.S., Russia, Italy and all other countries where <i>Erwinia stewartii</i> is known to occur	Exclusion of Stewart's disease of corn ( <i>Erwinia stewartii</i> )
Orchids	Vegetative material	All countries except Sabah and Sarawak	Exclusion of pests, diseases and viruses of orchids
Ornamental shrubs	Rooted vegetative material	All countries outside south-east Asia	Exclusion of soil borne pests and diseases
Palmaceae	Rooted vegetative material	All countries except Sabah and Sarawak	Exclusion of pests and diseases of oil palm and other crops
Pawpaw ( <i>Carica</i> spp.)	True seeds	Africa	Exclusion of virus diseases of pawpaw
Rubber ( <i>Hevea</i> spp.)	Vegetative material	All countries except Malaysia	Exclusion of <i>Microcyclus ulei</i> (South American leaf blight)
Sweet Pepper and chillies ( <i>Capsicum</i> spp.)	True seeds	All countries where <i>Phytophthora capsici</i> and <i>Peronospora tabacina</i> occurs	Exclusion of <i>Phytophthora capsici</i> and <i>Peronospora tabacina</i> (blue mould of tobacco)
Sweet Potatoes ( <i>Ipomoea</i> spp.)	Vegetative material	All countries outside south-east Asia and the Pacific region	Exclusion of virus diseases of sweet potato
Tea ( <i>Camellia</i> spp.)	Vegetative material	All countries where blister blight ( <i>Exobasidium vexans</i> ) occurs	Exclusion of blister blight ( <i>Exobasidium vexans</i> )

Table AIII.3 (cont'd)

Product	Parts	Country	Reasons for prohibition
Tobacco (Nicotiana spp.)	All parts; True seeds; Trade samples of cured tobacco.	All countries where blue mould (Peronospora tabacina) is known to occur	Exclusion of blue mould of tobacco (Peronospora tabacina)
Alternative hosts of conifer rusts	All parts except true seeds	All countries	Protection of forests from rust diseases
Packing materials, litter and fodder of Maydeae, Musaceae, Oryza spp., Sorghum spp.	All parts used as packing materials	All countries	Exclusion of pests and pathogens dangerous to agricultural animals and crops
All soils other than for chemical and physical analysis		All countries except Sabah and Sarawak	Exclusion of soil borne weeds, pests and pathogens

Source: Department of Agriculture (undated), Regulations Governing Entry of Scheduled Plant Materials into Brunei.

**Table AIV.1**  
**Applied and bound tariffs and imports, by ISIC category, 1998 and 2000**  
 (Units and per cent)

ISIC Code	Products	No. of lines	Applied tariffs 2000		Bound rates		Imports 1998 <sup>a</sup> (% of GDP)
			Simple average	Range	Simple average	Range	
<b>Total</b>		<b>6,503</b>	<b>3.1</b>	<b>0-200</b>	<b>24.8</b>	<b>0-50</b>	<b>37.1</b>
<b>1</b>	<b>Agriculture, forestry and fishing</b>	<b>363</b>	<b>0.4</b>	<b>0-20</b>	<b>25.5</b>	<b>20-50</b>	<b>1.7</b>
111	Agriculture and livestock production	268	0.0	0-0	26.4	20-50	1.6
121	Forestry	20	0.0	0-0	20.0	20-20	0.0
122	Logging	8	17.5	0-20	37.5	20-40	0.0
130	Fish and shellfish, live, fresh or frozen	67	0.1	0-5	21.9	20-30	0.1
<b>2</b>	<b>Mining and quarrying</b>	<b>112</b>	<b>0.3</b>	<b>0-0</b>	<b>20.6</b>	<b>20-30</b>	<b>0.6</b>
210	Coal mining	4	0.0	0-0	20.0	20-20	0.0
220	Crude petroleum and natural gas production	4	0.0	0-0	20.0	20-20	0.0
230	Metal ore mining	27	0.0	0-0	20.0	20-20	0.0
290	Other mining	77	0.5	0-0	20.9	20-30	0.6
<b>3</b>	<b>Manufacturing</b>	<b>6,027</b>	<b>3.3</b>	<b>0-200</b>	<b>24.8</b>	<b>20-50</b>	<b>34.8</b>
311	Food products	508	0.0	0-0	23.0	20-50	2.7
	- Slaughtering, preparing and preserving meat	95	0.0	0-0	27.6	20-50	0.5
	- Dairy products	27	0.0	0-0	22.2	20-50	0.3
	- Canning and preserving of fruit and vegetables	142	0.0	0-0	22.1	20-50	0.4
	- Fish products	87	0.0	0-0	20.9	20-30	0.3
	- Manuf. of vegetable & animal oils/fats	70	0.0	0-0	20.0	20-20	0.2
	- Grain mill products	48	0.0	0-0	25.0	20-50	0.2
	- Manufacture of bakery products	19	0.0	0-0	20.0	20-20	0.4
	- Sugar factories and refineries	7	0.0	0-0	37.1	20-50	0.0
	- Cocoa, chocolate and sugar confectionery	13	0.0	0-0	20.0	20-20	0.4
312	Other food products and animal feed	89	0.2	0-5	23.1	20-50	0.9
	- Other food products, n.e.s.	80	0.2	0-5	23.5	20-50	0.7
	- Prepared animal feed	9	0.0	0-0	20.0	20-20	0.2
313	Beverages	49	0.0	0-0	20.0	20-20	0.6
	- Distilling, rectifying and blending spirits	17	0.0	0-0	20.0	20-20	0.0
	- Wine	22	0.0	0-0	20.0	20-20	0.0
	- Malt liquor and malt	4	0.0	0-0	20.0	20-20	0.0
	- Soft drinks and mineral water	6	0.0	0-0	20.0	20-20	0.5
314	Tobacco products	14	0.0	0-0	20.0	20-20	0.4
321	Textiles	895	0.5	0-10	27.3	20-30	2.3
	- Spinning, weaving and finishing textiles	612	0.0	0-5	27.2	20-30	1.2
	- Made-up textile goods, excluding wearing apparel	70	3.0	0-5	26.6	20-30	0.2
	- Knitting mills	132	0.0	0-0	30.0	30-30	0.7
	- Carpets and rugs	23	5.0	5-5	30.0	30-30	0.1
	- Cordage, rope and twine	12	0.0	0-0	20.0	20-20	0.0
	- Textiles, n.e.s.	46	2.6	0-10	23.3	20-30	0.0
322	Clothing, except footwear	136	1.0	0-10	29.9	20-30	0.4
323	Leather and leather products, except footwear and wearing apparel	54	1.1	0-10	21.1	20-30	0.1

Table AIV.1 (cont'd)

ISIC Code	Products	No. of lines	Applied tariffs 2000		Bound rates		Imports 1998 <sup>a</sup> (% of GDP)
			Simple average	Range	Simple average	Range	
324	Footwear, except rubber or plastic footwear	19	4.5	0-10	20.0	20-20	0.1
331	Wood products, except furniture	75	10.9	0-20	30.9	20-40	0.2
	- Sawmills, planing and other wood mills	42	18.1	0-20	38.1	20-40	0.2
	- Wooden and cane containers and cane ware	16	1.3	0-10	21.3	20-30	0.0
	- Wood and cork products, n.e.s.	17	2.4	0-20	22.4	20-40	0.0
332	Wooden furniture	29	4.1	0-5	36.8	20-40	0.7
341	Paper and product products	131	0.0	0-0	20.0	20-20	0.4
	- Pulp, paper and paperboard	89	0.0	0-0	20.0	20-20	0.1
	- Containers, boxes of paper & paperboard	8	0.0	0-0	20.0	20-20	0.1
	- Stationary articles, n.e.s.	34	0.0	0-0	20.0	20-20	0.2
342	Printing and publishing	32	0.0	0-0	20.0	20-20	0.7
351	Industrial chemicals	859	0.1	0-20	20.1	20-40	0.9
	- Basic industrial chemicals, except fertilisers	565	0.0	0-0	20.0	20-20	0.6
	- Fertilisers and pesticides	71	0.0	0-0	20.0	20-20	0.1
	- Synthetic resins, plastic materials and man-made fibres, except glass	223	0.4	0-20	20.4	20-40	0.2
352	Chemical products and pharmaceuticals	380	1.6	0-30	24.0	20-50	1.5
	- Paints, varnishes and lacquers	66	0.0	0-0	20.0	20-20	0.3
	- Drugs and medicines	101	0.0	0-0	20.0	20-20	0.5
	- Soap, cleaning preparations, perfumes	68	5.7	0-30	32.6	20-50	0.4
	- Other chemicals, n.e.s.	145	1.6	0-30	24.7	20-40	0.2
353	Petroleum refineries	32	0.0	0-0	20.0	20-20	0.1
354	Petroleum and coal products	16	0.0	0-0	20.0	20-20	0.0
355	Rubber products	126	5.7	0-20	25.8	20-40	0.3
	- Tyre and tube industries	44	13.4	0-20	33.4	20-40	0.1
	- Rubber products, n.e.s.	82	1.6	0-20	21.6	20-40	0.2
356	Plastic products, n.e.s.	31	1.3	0-20	21.3	20-40	0.5
361	Pottery, china and earthenware	15	1.3	0-20	22.7	20-40	0.2
362	Glass and glass products	73	1.4	0-20	21.2	20-40	0.2
369	Other non-metallic mineral products	84	0.0	0-0	20.0	20-20	1.1
	- Structural clay products	17	0.0	0-0	20.0	20-20	0.5
	- Cement, lime and plaster	8	0.0	0-0	20.0	20-20	0.4
	- Non-metallic mineral products, n.e.s.	59	0.0	0-0	20.0	20-20	0.3
371	Iron and steel products	205	0.0	0-0	20.0	20-20	1.8
372	Non-ferrous basic metals	166	0.0	0-0	20.0	20-20	0.2
381	Metal products, except machinery and equipment	233	0.8	0-20	20.9	20-40	3.4
	- Cutlery, hand tools and hardware	72	0.0	0-0	20.0	20-20	1.1
	- Metal furniture and fixtures	13	2.7	0-5	30.8	20-40	0.3
	- Structural metal products	26	3.1	0-20	22.3	20-40	0.8
	- Fabricated metal products except machinery and equipment, n.e.s.	122	0.6	0-20	20.0	20-20	1.2
382	Non-electrical machinery and equipment	750	7.3	0-20	29.2	20-40	5.2
	- Engines and turbines	14	3.9	0-20	23.9	20-40	0.2
	- Agricultural machinery and equipment	24	8.3	0-20	28.7	20-40	0.0

Table AIV.1 (cont'd)



ISIC Code	Products	No. of lines	Applied tariffs 2000		Bound rates		Imports 1998 <sup>a</sup> (% of GDP)
			Simple average	Range	Simple average	Range	
383	- Metal and wood working machinery	164	7.2	0-20	28.8	20-40	0.6
	- Special industrial machinery and equipment	250	9.6	0-20	29.7	20-40	1.4
	- Office, computing & accounting machinery	56	3.0	0-20	33.2	20-40	0.8
	- Non-electrical machinery and equip., n.e.s.	242	6.0	0-20	28.4	20-40	2.2
	Electrical machinery	313	12.4	0-20	39.0	20-40	3.4
	- Electrical industrial machinery & apparatus	64	20.0	20-20	40.0	40-40	0.5
	- Radio, television and communications	155	8.9	0-20	39.0	20-40	1.2
	- Electrical appliances and houseware	28	5.0	5-5	39.6	30-40	0.1
	- Electrical apparatus, n.e.s.	66	16.5	0-20	38.1	20-40	1.5
	Transport equipment	211	20.3	0-200	26.6	20-40	4.4
384	- Shipbuilding and repairing	19	0.0	0-0	20.0	20-20	0.2
	- Railway equipment	24	0.0	0-0	20.0	20-20	0.0
	- Motor vehicles	116	32.7	0-200	34.3	20-40	2.3
	- Motorcycles and bicycles	24	19.2	0-20	20.0	20-20	0.0
	- Aircraft manufacture	20	0.0	0-0	20.0	20-20	1.8
	- Other transport equipment, n.e.s.	8	2.5	0-20	20.0	20-20	0.0
	Professional and scientific equipment	270	6.8	0-20	22.7	20-40	1.0
385	- Professional and scientific measuring and controlling equipment, n.e.s.	143	8.1	0-20	20.4	20-40	0.7
	- Photographic and optical goods	72	5.8	0-20	20.0	20-20	0.2
	- Watches and clocks	55	4.8	0-5	29.6	20-30	0.1
	Other manufactures	232	2.5	0-10	23.1	20-30	1.1
390	- Jewellery and related articles	18	3.3	0-5	26.7	20-30	0.0
	- Musical instruments	27	8.9	0-10	29.1	20-30	0.0
	- Sporting goods	31	1.1	0-10	21.9	20-30	0.1
	- Other manufactures, n.e.s	156	1.6	0-10	21.9	20-30	1.0
<b>4</b>	<b>Electricity, gas and water</b>	<b>1</b>	<b>0</b>	<b>0-0</b>	<b>20.0</b>	<b>20-20</b>	<b>-</b>

a Imports classified under "other" by HS are not included; in 1998, this amounted to US\$7.8 million.

Note: Calculations exclude specific duties on 87 tariff lines relating mainly to tobacco, coffee, tea, alcohol products and petroleum products.

Source: WTO Secretariat calculations, based on data provided by the authorities of Brunei Darussalam; and UNSD, Comtrade database.

**Table AIV.2**  
**Brunei's commitments under the GATS**

<b>HORIZONTAL COMMITMENTS</b>	
<p>Limitations on market access: commercial presence unbound for foreign investment in companies established in Brunei or foreign companies wishing to establish commercial presence; and presence of natural persons unbound except for entry and temporary presence of intra-corporate transferees at the level of managers, executives and specialists who are employees of firms providing services in Brunei through a branch, subsidiary or affiliate and who have been previously employed by the firm outside Brunei for a period of at least one year immediately before the date of application for admission, including managers, executives or specialists. Entry for these intra-corporate transferees is limited to a three-year period, extendable for up to two additional years but not to exceed a total of five years.</p> <p>Limitations on national treatment: commercial presence is unbound except in the case of existing companies where half of the board members of a public company and half the directors of a private company must be nationals or residents of Brunei; all companies incorporated outside Brunei which are established in Brunei must have one or more locally resident agents to accept services or process or any notices concerning the company. Limitations on the presence of natural persons are the same as those applied for market access.</p>	
<b>SPECIFIC SECTORS<sup>a</sup></b>	<b>Commitments</b>
<b>1. Business Services</b>	
<b>A. Professional Services</b>	
(b) Auditing services (862)	<p>With regard to market access, cross border supply and consumption abroad for auditing local accounts is permitted provided this is authorized by the Ministry of Finance. Commercial presence restrictions require audit firms to only be established as sole proprietorships or partnerships and to be registered with the Registrar of Business Names. The maximum number of partners may be 20; the partnership may consist only of individuals, local companies and/or branches of foreign companies; and the principal or only place of residence must be Brunei. The presence of natural persons is unbound except for horizontal limits.</p> <p>National treatment for cross border supply and consumption abroad provided the auditor has minimum qualifications<sup>c</sup>. Commercial presence limitations are that the auditor must prove a commitment to recruit and develop more human resources. The presence of natural persons is unbound except for horizontal limits.</p>
(h) Medical and dental services (9312)	No limitations under market access and national treatment for cross border supply, consumption abroad and commercial presence; fourth mode of supply subject to horizontal commitments.
<b>B. Computer and Related Services</b>	
(a) Consultancy services related to the installation of computer hardware	No limitations under market access and national treatment for cross border supply and consumption abroad. For market access, commercial presence is permitted only through a company registered in Brunei; with respect to national treatment, there are no limitations under market access. The presence of natural persons is unbound for both market access and national treatment, except as indicated in the horizontal section.
(b) Software implementation	
(c) Data processing services	
(d) Database services (841 – 845 and 849)	
<b>E. Rental/Leasing Services without Operators</b>	
(b) Rental/leasing services relating to aircraft without operators (83104)	<p>Under market access cross border supply is subject to approval and limitations on the basis of infrastructure capacity and certification of the aircraft. No limitations with regard to consumption abroad. Commercial presence is unbound except (a) only through a representative office with a permanent address in Brunei; and (b) only by appointment of a General Sales Agent (a Bruneian controlled company). The presence of natural persons is unbound except with respect to (b), one technical post subject to local availability test and designation of a specified number of Brunei trainees.</p> <p>Under national treatment no limitations on the first two modes of supply. Commercial presence is unbound as is the presence of natural persons except as indicated in the horizontal section. In addition, in order to practice a licenced profession in Brunei, residency and registration requirements must be met.</p>

**Table AIV.2 (cont'd)**

SPECIFIC SECTORS <sup>a</sup>	Commitments
<b>2. Communication services</b>	
C. <u>Telecommunications Services</u>	
(c) Circuit – switched data transmission services (7523)	No market access limitations for cross border supply except service provider must use the public telecommunications network; no limitations on consumption abroad; commercial presence unbound; presence of natural persons unbound except as stated in horizontal section. No national treatment limitations for cross border supply and consumption abroad; commercial presence unbound; presence of natural persons unbound except as stated in horizontal section.
(f) Facsimile services (7521, 7529)	Same as above
(h) Electronic mail (7523)	Same as above
(j) On-line information and database retrieval (7523)	Same as above
(k) Electronic data interchange (EDI) (7523)	Same as above
(l) Enhanced/value added facsimile services, including store and forward and retrieve (7523)	Same as above
1. Local service	
(a) Public switched voice telephone services	For limitations on market access, cross border supply is subject to commercial arrangements with licenced operators; consumption abroad is unbound; commercial presence is subject to licence by the appropriate regulatory authority and the Companies' Act with local voice telephony provided exclusively by JTB, a government department; the presence of natural persons is unbound subject to the horizontal section. For limitations on national treatment, both cross border supply and consumption abroad are unbound; no limitations were placed on commercial presence except as indicated in the horizontal section; the presence of natural persons is unbound subject to the horizontal section.
2. International Service	
(a) Public switched voice telephone services	Same as above except for market access limitations on commercial presence: JTB and DSTCom, a private company are exclusive providers of international telephony services.
3. Mobile services	
(a) Public cellular mobile telephone service	Same as above except for market access limitations on commercial presence: public cellular mobile telephony services using AMPS and GSM technologies are exclusively provided by DSTCom.
<b>7. Financial Services</b>	
A. <u>Insurance and insurance related services</u>	
(a) Direct insurance (life) including annuity, disability income, accident and health insurance services	Cross border supply is unbound for both market access and national treatment; no limitations with respect to consumption abroad for either market access or national treatment. Commercial presence under market access is permitted only through insurance companies that are registered in Brunei while there are no limitations under national treatment. The presence of natural persons is unbound except as indicated under horizontal commitments
(b) Direct insurance (non-life) including disability income, accident and health insurance and contracts of fidelity bonds, performance body or similar contracts of guarantee.	Under market access cross border supply is unbound; compulsory insurance of motor, third party liability and workmen's compensation may only be purchased from insurance companies established in Brunei; commercial presence permitted only through insurance companies registered in Brunei; and the presence of natural persons is unbound except as under horizontal commitments.  Under national treatment, cross border supply is unbound; no limitations under consumption abroad or commercial presence; and the presence of natural persons is unbound except as under horizontal commitments.
(c) Reinsurance and retrocession (life and non-life)	Under market access, the first three modes of supply are unbound; the presence of natural persons is unbound except as indicated under horizontal commitments  Under national treatment, no limitations made for the first three modes of supply; the fourth mode is unbound except for horizontal commitments.

Table AIV.2 (cont'd)

SPECIFIC SECTORS <sup>a</sup>	Commitments
<p>(d) Insurance and intermediation comprising broking and agency services</p> <p>Services auxiliary to insurance, including consultancy (excluding insurance agency services to insurance industry), actuarial risk assessment, risk management and maritime loss adjusting</p> <p><b>B. Banking and Other Financial Services</b></p> <p>(l) Provision and transfer of financial information, financial data processing and related software by providers of other financial services</p> <p><b>11. Transport Services</b></p> <p><u>C. Air Transport Services</u></p> <p>(c) Rental of aircraft with crew</p>	<p>No limitations except under the fourth mode of supply which is unbound except for horizontal commitments.</p> <p>Unbound for the first two modes of supply; for commercial presence approval is required from the Ministry of Finance; the fourth mode is unbound.</p> <p>For market access, no limitation on cross border supply except that aircraft must be certified and entry subject to approval and infrastructure capacity; no limitations on consumption abroad; commercial presence unbound except through a representative office with a permanent address in Brunei, or by appointment of a General Sales Agent which is a Bruneian controlled company; presence of natural persons is unbound with respect to the General Sales Agent, where one technical post is subject to a local availability test and designation of a specified member of Brunei trainers.</p> <p>For natural treatment, no limitations with respect to cross border supply or consumption abroad; commercial presence is unbound, as is the presence of natural persons, except as indicated in the horizontal section for the latter.</p>

a Numbered according to WTO classification.

b For accounts kept in English, (a) associate membership of the institute of Chartered Accountants in Australia, Canada, England, Wales, Ireland, New Zealand or Scotland, or (b) the Association of Certified Accountants, or (c) the Australian Society of Accountants, or (d) the New Zealand Society of Accountants; for accounts kept in a language other than English, associate membership of one of the bodies mentioned in (a) above, (b) evidence of competency in the language concerned and (c) at least five years auditing experience in order to practice as an authorized auditor.

Note: This table summarizes Brunei's commitments in the GATS Schedule. It does not provide the same level of detail as the Schedule and is not a substitute for it.

Source: WTO documents MTN.GNS/W/120, 10 July 1991; GATS/SC/95, 15 April 1994; and GATS/SC/95/Suppl. 1, 11 April 1997.

Table AIV.3

## Summary of Article II (MFN) exemptions listed by Brunei

<b>All sectors</b>	Future liberalization of measures limiting foreign equity participation in companies established in Brunei to be carried out in a differentiated manner, at the discretion of the relevant authorities to match Brunei's specific development requirements; in addition Brunei maintains a preference for entry and temporary stay of workers from traditional sources of supply in order to ensure social cohesion in the country.
<b>Sector-specific commitments (by major service area)<sup>a</sup></b>	
<b>1. Business services</b>	
A. Professional services	
(a) Legal Services	All measures relating to the provision of legal services in Brunei as participation by foreign legal firms is approved on a case by case basis.
<b>2. Communication services</b>	
D. Audio-visual services	
(c) Radio and television services <sup>b</sup>	Radio Television Brunei (RTB) accords preferential broadcast and transmission rights to selected countries with which it has signed bilateral agreements (currently Singapore, Malaysia and Indonesia but may be expanded) in order to promote social, economic and cultural relations.
<b>7. Financial services</b>	
	Differentiated treatment or treatment based on reciprocity at the discretion of the authorities for approval for establishing offshore banks and merchant banks, for expanding existing operations and for conducting new activities in the sector.
A. All Insurance and insurance-related services	
(c) Reinsurance and retrocession	Exception granted to the ASEAN Reinsurance Corporation (ASEAN Re), a private sector company with equal equity shares held by six ASEAN countries which was established with a paid up capital of B\$6 million (instead of B\$10 million required under the Insurance Act).
B. Banking and other financial services	Under a currency interchangeability agreement with Singapore, the currency issuing authority in both countries would accept from banks notes and coins of either country at par and without any charge, and to exchange such notes and coins into the currency of the country concerned; and to arrange for repatriation at the expense of the respective currency issuing authority, notes and coins issued by the other currency issuing authority and to receive at par the equivalent in any agreed currency. The Agreement between the two countries has been in effect since 1967.

a Sectors numbered according to WTO Secretariat classification.

b Including free-to-air broadcasting; cable and pay television; direct broadcasting by satellite; teletext; all broadcasting services listed in the Services Sectoral Classification list, MTN.GNS/W/120.

Note: This table summarizes Article II (most-favoured-nation) exemptions listed by Brunei. It does not contain the same level of detail as the Schedule and is not a substitute for it.

Source: WTO document GATS/EL/95, 15 April 1994.