

STRUKTUR DUTI/CUKAI BAGI KENDERAAN PENUMPANG CBU

Jenis Kenderaan/ Kapasiti Enjin	ASEAN (CEPT)								Perbezaan +/- Kadar
	2005 (Semasa)				2005 (Cadangan)				
	DI	DE	CJ	KE	DI	DE	CJ	KE	
<u>Kereta Penumpang</u>									
< 1800	20%	90%	10%	131%	15%	80%	10%	128%	-3%
≥ 1800 - < 2000	20%	120%	10%	164%	15%	100%	10%	153%	-11%
≥ 2000 - < 2500	20%	150%	10%	197%	15%	125%	10%	185%	-12%
≥ 2500 - ≤ 3000	20%	200%	10%	252%	15%	160%	10%	229%	-23%
> 3000	20%	250%	10%	307%	15%	200%	10%	280%	-28%
<u>MPV/Van</u>									
≤ 1500	20%	40%	10%	76%	15%	55%	10%	96%	20%
> 1500 - < 1800	20%	40%	10%	76%	15%	55%	10%	96%	20%
≥ 1800 - < 2000	20%	60%	10%	98%	15%	75%	10%	121%	23%
≥ 2000 - < 2500	20%	120%	10%	164%	15%	115%	10%	172%	8%
≥ 2500 - ≤ 3000	20%	150%	10%	197%	15%	140%	10%	204%	7%
> 3000	20%	170%	10%	219%	15%	160%	10%	229%	10%
<u>4WD</u>									
< 1800	20%	60%	10%	98%	15%	55%	10%	96%	-2%
≥ 1800 - < 2000	20%	80%	10%	120%	15%	75%	10%	121%	1%
≥ 2000 - < 2500	20%	120%	10%	164%	15%	115%	10%	172%	8%
≥ 2500 - ≤ 3000	20%	150%	10%	197%	15%	140%	10%	204%	7%
> 3000	20%	170%	10%	219%	15%	160%	10%	229%	10%
<u>Motorsikal</u>									
≤ 150	20%	20%	0%	40%	15%	20%	0%	38%	-2%
> 150 - ≤ 200	20%	30%	0%	50%	15%	30%	0%	50%	-1%
> 200 - ≤ 250	20%	40%	0%	60%	15%	35%	0%	55%	-5%
> 250 - ≤ 500	20%	40%	10%	76%	15%	35%	10%	71%	-5%
> 500 - ≤ 800	20%	50%	10%	87%	15%	40%	10%	77%	-10%
> 800	20%	60%	10%	98%	15%	50%	10%	90%	-8%

Nota:

DI: Duti Import
DE: Duti Eksais
CJ: Cukai Jualan
KE: Kadar Efektif

Bukan ASEAN (MFN)								Perbezaan +/- Kadar
2005 (Semasa)				2005 (Cadangan)				
DI	DE	CJ	KE	DI	DE	CJ	KE	
50%	90%	10%	164%	30%	80%	10%	157%	-7%
50%	120%	10%	197%	30%	100%	10%	186%	-11%
50%	150%	10%	230%	30%	125%	10%	222%	-8%
50%	200%	10%	285%	30%	160%	10%	272%	-13%
50%	250%	10%	340%	30%	200%	10%	329%	-11%
50%	40%	10%	109%	30%	55%	10%	122%	13%
50%	40%	10%	109%	30%	55%	10%	122%	13%
50%	60%	10%	131%	30%	75%	10%	150%	19%
50%	120%	10%	197%	30%	115%	10%	207%	10%
50%	150%	10%	230%	30%	140%	10%	243%	13%
50%	170%	10%	252%	30%	160%	10%	272%	20%
50%	60%	10%	131%	30%	55%	10%	122%	-9%
50%	80%	10%	153%	30%	75%	10%	150%	-3%
50%	120%	10%	197%	30%	115%	10%	207%	10%
50%	150%	10%	230%	30%	140%	10%	243%	13%
50%	170%	10%	252%	30%	160%	10%	272%	20%
40%	20%	0%	60%	30%	20%	0%	56%	-4%
40%	30%	0%	70%	30%	30%	0%	69%	-1%
40%	40%	0%	80%	30%	35%	0%	76%	-5%
40%	40%	10%	98%	30%	35%	10%	93%	-5%
40%	50%	10%	109%	30%	40%	10%	100%	-9%
40%	60%	10%	120%	30%	50%	10%	115%	-5%