

No. S 10

**CONSTITUTION OF BRUNEI DARUSSALAM  
(Order under section 83(3))**

**COMPANIES ACT (AMENDMENT) ORDER, 2003**

In exercise of the power conferred by subsection (3) of section 83 of the Constitution of Brunei Darussalam, His Majesty the Sultan and Yang Di-Pertuan hereby makes the following Order —

**Citation.**

1. This Order may be cited as the Companies Act [Amendment] Order, 2003.

**Amendment of section 131 of Chapter 39.**

2. Section 131 of the Companies Act is amended by adding the following 2 new subsections —

"(8) The provisions of this section relating to the appointment of auditors do not apply to any company in relation to which the Government has the power to secure, by means of the holding of shares or the possession of voting power in or in relation to that company, or by virtue of any powers conferred by the articles of that company, that the affairs of that company are conducted in accordance with its directions.

(9) The accounts of any company to which subsection (8) refers shall be audited annually by —

*(a)* the Auditor General; or

*(b)* any person who has been authorised to perform the duties required by this section to be performed by an auditor, who shall be appointed annually by the company:

Provided that where the accounts of such a company have been audited by a person appointed under paragraph *(b)*, they may be verified by the Auditor General."

Made this 21st. day of Muharam, 1424 Hijriah corresponding to the 24th. day of March, 2003 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

HIS MAJESTY  
THE SULTAN AND YANG DI-PERTUAN  
BRUNEI DARUSSALAM