

No. S 5

**CONSTITUTION OF BRUNEI DARUSSALAM**  
**(Order made under Article 83(3))**

**INVESTMENT INCENTIVES (AMENDMENT) ORDER, 2011**

**ARRANGEMENT OF SECTIONS**

**Section**

1. Citation and commencement.
  2. Substitution of section 19 of S 48/01.
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(Order made under Article 83(3))

INVESTMENT INCENTIVES (AMENDMENT) ORDER, 2011

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

**Citation and commencement.**

1. This Order may be cited as Investment Incentives (Amendment) Order, 2011 and shall be deemed to have commenced on the 1st. January, 2008.

**Substitution of section 19 of S 48/01.**

2. Section 19 of the Investment Incentives Order, 2001 is repealed and the following new section substituted therefor —

**"Tax relief period of pioneer service company.**

19. The tax relief period of a pioneer service company specified in any certificate issued to that company under section 18 shall commence on the commencement day and shall continue for a period of —

(a) 8 years or such longer period, not exceeding 11 years, as the Minister may determine, in relation to any qualifying activity other than financial services;

(b) 5 years, which may be extended for a further 5 years as the Minister may determine, in relation of financial service."

Made this 27th. day of Safar, 1432 Hijriah corresponding to the 1st. day of February, 2011 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

HIS MAJESTY  
THE SULTAN AND YANG DI-PERTUAN  
BRUNEI DARUSSALAM