			IV — Exceeding BND 500 000 but not more than BND 1.5 million — 50 per cent V — Exceeding BND 1.5 million but not more than BND 5 million — 70 per cent VI — Exceeding BND 5 million — 90 per cent Building Specialist and Supplier — No threshold — 90 per cent Mechanical and Electrical Specialist and Supplier — No threshold — 90 per cent 3. For greater certainty, Certificate A refers to certificates which are required for participating in government and private projects, whilst Certificate B refers to certificates which are required for participating in private projects only.
	Source of Measure	:	*Pollution Control Guidelines for Industrial Development of Brunei Darussalam (2002)* *Planning Guidelines for Earthworks Development (Focus on Environmental Sensitive Area) (2009)* *Planning Guidelines and Standards for Industrial Development (2010)* *Environmental Protection and Management Order, 2016* *Hazardous Waste (Control of Export, Import and Transit) Order, 2013* Administrative Measures and Guidelines

9.	Sector	:	Business Services
	Subsector	:	Public Auditing Services
	Type of Obligation	:	National Treatment (Article 8.4 and Article 10.3) Market Access (Article 8.5) Senior Management and Board of Directors (Article 10.7)
	Description of Measure	:	<u>Trade in Services and Investment</u> 1. A foreign national or enterprise may not establish financial auditing enterprises in Brunei Darussalam, unless through a partnership or joint venture with at least one authorised Bruneian auditor. 2. If they are not established in Brunei Darussalam, a foreign national or enterprise may not provide financial auditing services in Brunei Darussalam, unless: (a) authorised by the Ministry of Finance and Economy; or (b) through a locally established auditor or enterprise, provided that they are authorised by the Ministry of Finance and Economy. 3. For greater certainty, the term “authorised” refers to a qualified person who has been authorised by the Ministry of Finance and Economy to provide financial auditing services.
	Source of Measure	:	*Companies Act (Chapter 39)* *Accountants Order, 2010* Administrative Measures and Guidelines