



**FINANCIAL INTELLIGENCE UNIT
AUTORITI MONETARI BRUNEI DARUSSALAM**

**CASH TRANSACTION REPORTING
SPECIFIC GUIDANCE FOR ADVOCATES AND SOLICITORS, NOTARIES,
OTHER INDEPENDENT LEGAL PROFESSIONS AND ACCOUNTANTS**

Anti-Money Laundering and Combating Financing of Terrorism (AML/CFT) preventive measures as prescribed in the Criminal Asset Recovery Order, 2012 (CARO) including the reporting of cash transactions (CTRs) only applies if you engage in or carry out transactions for a client in the following activities:

1. Buying and selling of real estate;
2. Managing client money, securities or other assets;
3. Managing bank, savings or securities accounts;
4. Organisation of contributions for the creation, operation or management of companies; and/or
5. Creation, operation or management of entities or arrangements and purchase of business entities.

Date: 27 December 2016