

11. It shall not be lawful to issue in Samoa a prospectus as defined by section three of the Act or a form of application for shares or debentures in respect of a company incorporated or intended to be incorporated in Samoa or elsewhere.

12. Every person who issues or takes part in the issue of a document in breach of the provisions of the last preceding clause hereof shall be guilty of an offence punishable by a fine of one hundred pounds.

13. The provisions of the two last preceding clauses hereof shall not affect any civil liability or obligation of any person or company arising out of any prospectus issued in breach of the provisions of clause eleven hereof.

14. No person shall be qualified as Auditor of a company unless he is an accountant duly licensed under the Revenue Ordinance, 1929, and has been approved as an Auditor for the purposes of this Order by Warrant under the hand of the Administrator published in the *Western Samoa Gazette*.

15. The provisions of subsections two, three, and four of section one hundred and forty of the Act shall not be applicable in Samoa.

16. For the purpose of this Order, so far as it relates to the winding-up of any company by the Court or under supervision of the Court, the term Official Assignee means the Official Assignee under the Samoa Bankruptcy Order, 1922.

17. The provisions of sections one hundred and eighty-one and one hundred and eighty-two of the Act shall not be applicable to Samoa.

18. All incorporated companies and other bodies corporate referred to in section three hundred and seventy-six of the Samoa Act, 1921, shall be included in the term "existing companies" referred to in section three and Part IX of the Act:

Provided that in all matters wherein in the opinion of the High Court or any other Court in Samoa any doubt, difficulty, or injustice arises or may arise by reason of the transition from the law hitherto in force in Samoa to the law enacted by this Order, the High Court or such other Court in Samoa respectively is hereby empowered and directed to exercise its jurisdiction in accordance with equity and good conscience and not otherwise:

Provided further that the provisions of Part X of the Act shall not apply to any such incorporated company or other body corporate.

19. The provisions of Part XV of the Act relating to mining companies shall not be applicable to Samoa.

20. Nothing in this Order shall be deemed to be authority under the provisions of section three hundred and sixty-three of the Samoa Act, 1921, for any company to carry on the business of banking in Samoa.

21. All offences under the Act or this Order may be prosecuted in the High Court of Western Samoa in accordance with the usual procedure, and subsection one of section three hundred and seventy-seven of the Act shall not be applicable to Samoa.

22. The fees prescribed by the First Schedule to the Act shall apply to Samoa save so far as may be otherwise provided by regulations made by the Administrator.

#### PART II.—SAMOAN SHAREHOLDERS.

23. In this part of this Order, where not inconsistent with the context,—

"Company" includes any partnership or body corporate now or hereafter to be incorporated in or out of Samoa for the purpose of carrying on any trade or business in Samoa or elsewhere.