

**Official Gazette**

**Issue No.: 3395 – Thursday, 29 November 2018**

**Legislative Decree No. (51) of 2018  
Concerning the Amendment to Certain Provisions of the Law of Commerce Promulgated by Legislative  
Decree No. (7) of 1987**

**We, Hamad Bin Isa Al Khalifa, King of the Kingdom of Bahrain,**

Having pursued the Constitution, particularly article (38) thereof,

And the Law of Commerce promulgated by Legislative Decree No. (7) of 1987, as amended,

And according to the presentation of the Prime Minister,

And upon the approval of the Cabinet of Ministers,

**Have promulgated the following legislative decree:**

**Article One**

The phrase “the Minister of Commerce and Agriculture” shall be replaced with the phrase “the Minister concerned with commerce affairs” and the phrase “the Minister of Commerce and Agriculture” shall be replaced with the phrase “the Ministry concerned with commerce affairs” wherever mentioned in the Law of Commerce promulgated by Legislative Decree No. (7) of 1987.

**Article Two**

Paragraph (1) of Article (20) of the Law of Commerce promulgated by Legislative Decree No. (7) of 1987 shall be replaced with the following:

- 1- Each trader, whether an individual or a company, shall keep the commercial books that are consistent to the nature and significance of his business in a manner that ensures his financial position is stated and his commerce-related rights and obligations are outlined .  
These books shall be regular, and the trader, establishment manager or liquidator - as the case may be - shall be responsible for the accuracy and integrity of the data of commercial books, bookkeeping and delivery of the same to the Ministry concerned with commerce affairs upon request.

### **Article Three**

The Prime Minister and Ministers, within their competence and capacity, shall implement the regulations of this Law. This Law shall come into force on the day following its publication in the Official Gazette.

**King of the Kingdom of Bahrain**

**Hamad Bin Isa Al Khalifa**

**Prime Minister**

**Khalifa Bin Salman Al Khalifa**

Issued in Riffa Palace:

On: 20 Rabi' Al-Awwal 1440 H

Corresponding to: 28 November 2018