

THE POLITICAL FINANCING BILL

(No. VI of 2024)

Explanatory Memorandum

The object of this Bill is to make provisions for accountability and transparency with regard to political financing with a view to promoting a level playing field, ensuring fair competition and preventing improper influence and corruption.

2. No political donation shall be made to a non-registered political party or to any person, other than to a registered political party, to a member of the National Assembly and to a person nominated to stand as a candidate at National Assembly elections.

3. Accordingly, the Representation of the People Act is being amended –

- (a) to impose a limit on the election expenses of a political party or party alliance at a National Assembly election and that party or party alliance will henceforth have a legal obligation to submit a return of such election expenses;
- (b) for an increase in election expenses that a candidate may incur at a National Assembly election, Rodrigues Regional Assembly election or local government election; and
- (c) for the regulation of temporary political headquarters and campaign quarters commonly known as “*baz*” during a National Assembly election, Rodrigues Regional Assembly election or local government election.

P. K. JUGNAUTH

*Prime Minister, Minister of Defence, Home Affairs and
External Communications, Minister for Rodrigues,
Outer Islands and Territorial Integrity*

14 June 2024

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(No. VI of 2024)

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A BILL

To provide for accountability and transparency with regard to political financing

ENACTED by the Parliament of Mauritius, as follows –

PART I – PRELIMINARY

1. Short title

This Act may be cited as the Political Financing Act 2024.

2. Interpretation

In this Act –

“authorised officer” means an officer of the Office of the Electoral Commissioner who is designated as such by the Electoral Commissioner;

“candidate” means a party candidate or an independent candidate;

“Commission” means the Electoral Supervisory Commission;

“donation in kind” –

(a) means any of the following sponsorship or services provided to a recipient –

- (i) publicity in the media and on billboards;
- (ii) elections paraphernalia, including banners, flags, buntings or posters;
- (iii) campaign promotion shirts, t-shirts, polo shirts and caps;
- (iv) advertising materials, such as sample ballot papers, pamphlets or stationery;
- (v) transport facilities;
- (vi) public address system;
- (vii) equipment, goods or facilities, including marquees and halls; but

(b) does not include –

- (i) sponsorship or services, excluding those referred to in paragraph (a), rendered personally by a volunteer; or
- (ii) free air-time for political broadcast;

“election agent” means a person appointed as such under section 49 of the Representation of the People Act;

“election campaign”, with respect to –

- (a) a registered political party, means the period starting on the date on which the writs for a general election are issued and ending on the date on which the election results are proclaimed;
- (b) a candidate, means the period starting on the date on which he is nominated to stand as a candidate for a general election and ending on the date on which the election results are proclaimed;

“Financial Crimes Commission” means the Financial Crimes Commission established under the Financial Crimes Commission Act 2023;

“financial year” means the period of 12 months ending on 30 June in every year;

“general election” means the election of members of the National Assembly;

“independent candidate” means a person, who does not belong to any political party, nominated to stand as a candidate at a general election;

“independent member” means a member of the National Assembly who does not belong to any political party;

“member of National Assembly” means a party member or an independent member;

“monetary donation” –

- (a) means donation in cash; and
- (b) with respect to a registered political party –
 - (i) includes any money lent to that party which has been written off by the lender; but
 - (ii) does not include a membership fee paid to that party;

“non-resident citizen” means a citizen –

- (a) whose permanent residence is outside Mauritius; and
- (b) who is not registered as an elector for the purpose of a general election;

“party candidate” means a person who is nominated to stand as a candidate for a registered political party at a general election;

“party member” means a member of the National Assembly who belongs to a registered political party;

“political donation” means –

- (a) a monetary donation; and
- (b) a donation in kind;

“private entity” –

- (a) means an association, a company, a foundation, a limited liability partnership, a partnership, a *société*, a trust or such other private entity as may be prescribed, incorporated or registered in Mauritius; and
- (b) includes a body of persons incorporated in Mauritius or an unincorporated body which operates in Mauritius;

“proceeds” has the same meaning as in the Financial Crimes Commission Act 2023;

“qualified auditor” has the same meaning as in the Companies Act;

“recipient” means a registered political party or any person referred to in section 4(1);

“Register” means the Register of Political Donations required to be kept under section 11;

“registered political party” –

- (a) means, subject to paragraph (b), a party registered pursuant to section 22(5)(a); but
- (b) does not include a party registered pursuant to section 22(5)(a) that does not hold a bank account;

“religious body” –

- (a) means a body constituted or established for a religious purpose; and
- (b) includes –

- (i) a religious federation, specified in item (u)(i) of the Eighth Schedule to the Land (Duties and Taxes) Act, which is eligible to a per capita subsidy from the Government;
- (ii) a religious body which is registered under the Registration of Associations Act and is affiliated to a religious federation specified in item (u)(i) of the Eighth Schedule to the Land (Duties and Taxes) Act;
- (iii) a religious body, specified in item (u)(ii) of the Eighth Schedule to the Land (Duties and Taxes) Act, which is eligible to an annual fixed grant from the Government;

“statement of accounts” means a statement of accounts in the form set out in the Schedule;

“treasurer”, with respect to a registered political party, means the person appointed by the party to keep the accounting records of the party, including the administration or management of the financial assets and liabilities of the party.

3. Application of Act

This Act shall apply to –

- (a) a political party which, at any time, receives political donations;
- (b) a candidate who receives political donations during the election campaign of a general election and, in case he is elected as a member of the National Assembly, he receives political donations during his tenure of office as member of the National Assembly; and
- (c) an election agent who receives political donations during the election campaign of a general election on behalf of the candidate who nominated him.

PART II – POLITICAL FINANCING

4. Political donations only to recipients

(1) Notwithstanding any other enactment but subject to section 5(1), no person, including a non-registered political party, shall accept any political donation unless he or it is –

- (a) a registered political party;

- (b) a member of the National Assembly; or
- (c) a candidate or his election agent.

(2) A person who accepts or makes a political donation in contravention of subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

5. Political donations received on behalf of registered political party

(1) Subject to this section, any person may receive a political donation on behalf of a registered political party.

(2) Where a person receives a monetary donation on behalf of a registered political party, he shall, not later than 7 days of receipt of such monetary donation, remit the monetary donation to the leader or treasurer of that party, with all required information as may be necessary for proper recording and reporting.

(3) Where a person receives a donation in kind on behalf of a registered political party, he shall, not later than 7 days of receipt of such donation in kind, inform the leader or treasurer of that party with all required information as may be necessary for proper recording and reporting.

(4) A person who fails to comply with subsection (2) or (3) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

6. Political donations received on behalf of candidate

(1) Where an election agent receives a monetary donation on behalf of the candidate who nominated him, he shall, not later than 7 days of receipt of such monetary donation, remit the monetary donation to the candidate with all required information as may be necessary for proper recording and reporting.

(2) Where an election agent receives a donation in kind on behalf of the candidate who nominated him, he shall, not later than 7 days of receipt of such donation in kind, inform the candidate with all required information as may be necessary for proper recording and reporting.

(3) An election agent who fails to comply with subsection (1) or (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

7. Political donations by private entity

(1) Notwithstanding any other enactment, no private entity shall make a political donation to a recipient unless there is a written resolution of its governing body authorising it to do so.

(2) A private entity which makes a political donation pursuant to subsection (1) shall disclose, in its financial statements, the amount of monetary donation and the monetary value of donation in kind made to a recipient.

(3) A monetary donation by a private entity shall be made by cheque or electronic means.

(4) A private entity which fails to comply with subsection (1), (2) or (3) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

8. Unutilised monetary donations

(1) The leader or treasurer of a registered political party shall deposit any unutilised monetary donation received on behalf of the party into the bank account of the party.

(2) (a) Where a party candidate is not returned as a member of the National Assembly, he shall, not later than 7 days after the election results are proclaimed, remit any unutilised monetary donation he received to the leader or treasurer of his registered political party.

(b) On receipt of the unutilised monetary donation under paragraph (a), the leader or treasurer shall deposit the monetary donation into the bank account of the party.

(3) (a) A member of the National Assembly shall deposit any unutilised monetary donation he received in a separate bank account to be opened by him.

(b) No other money, other than any unutilised monetary donation, shall be deposited into the bank account referred to in paragraph (a).

(c) Where a party member dies, any balance of the monetary donation deposited into the bank account referred to in paragraph (a) shall, notwithstanding any other enactment, be deemed to belong to his registered political party.

(4) A person who contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

9. Prohibited political donations

(1) Subject to subsection (2), a recipient shall not accept a political donation, whether directly or indirectly, from –

- (a) an anonymous person;
- (b) a State-owned enterprise;
- (c) a statutory corporation;
- (d) a religious body;
- (e) a non-governmental organisation which is in receipt of a subsidy or grant from the Government;
- (f) a CSR Fund set up under section 50L of the Income Tax Act;
- (g) a non-resident citizen;
- (h) a non-citizen;
- (i) a foreign Government or foreign entity; or
- (j) such other bodies as may be prescribed.

(2) A recipient who accepts a political donation in contravention of subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

10. Suspicious donations

(1) A recipient shall not accept a political donation where he has reasonable grounds to suspect that the donation originates from the proceeds of a crime.

(2) A recipient who has reasonable grounds to suspect that a political donation originates from the proceeds of a crime, shall report the matter to the Financial Crimes Commission.

(3) A recipient who accepts a political donation in contravention of subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

(4) Where the Electoral Commissioner has reasonable grounds to suspect that a political donation made to a recipient originates from the

proceeds of a crime, he shall refer the matter to the Financial Crimes Commission for investigation.

PART III – RECORDS AND ACCOUNTS OF POLITICAL DONATIONS

11. Register of Political Donations

(1) Every recipient shall, for the purpose of a political donation received, keep a Register to be known as the Register of Political Donations and that Register shall, in the case of –

- (a) a registered political party, be kept, subject to subsection (2), at all times whilst the party is duly registered under this Act;
- (b) a member of the National Assembly, an unreturned candidate and an election agent, be kept during the election campaign and 5 years thereafter.

(2) A treasurer shall, on behalf of his registered political party, be responsible to keep the Register required under subsection (1).

(3) The Register shall contain –

- (a) the amount of monetary donations received, whether in cash, by cheque or by electronic means;
- (b) the nature and the monetary value of donations in kind received;
- (c) the date the political donations were received;
- (d) the names and addresses of the donors; and
- (e) such other particulars as may be prescribed.

(4) (a) A recipient who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

(b) It shall be a defence to a recipient that he took all reasonable steps to comply with subsection (1).

12. Report on political donations

(1) Where a party candidate who receives political donations is not returned as a member of the National Assembly, he shall, not later than 7

days after the election results are proclaimed, prepare and submit a report to the treasurer or leader of his registered political party.

(2) Where a party member receives political donations, he shall, in case the donations are received –

- (a) in the election campaign, prepare and submit a report to the treasurer or leader of his registered political party not later than 7 days after the election results are proclaimed; or
- (b) after the election campaign and during his tenure as member of the National Assembly, prepare and submit a report to the treasurer or leader of his registered political party on a quarterly basis.

(3) A report referred under subsections (1) and (2) shall contain the following information –

- (a) the amount of monetary donations received, whether in cash, by cheque or by electronic means;
- (b) the amount of any unutilised monetary donation;
- (c) the nature and monetary value of donations in kind received;
- (d) the date on which the political donations were received; and
- (e) the names and addresses of the donors, including their contact details.

13. Accounting records of political parties

(1) A treasurer shall keep accounting records in accordance with subsections (2) and (3) for the purpose of showing and explaining his registered political party's transactions.

(2) The accounting records shall –

- (a) disclose, at any time, with reasonable accuracy, the financial position of the registered political party; and
- (b) enable the treasurer to ensure that any statement of accounts prepared by him complies with this Act.

- (3) The accounting records shall, in particular, contain –
- (a) entries showing all political donations received and any payment made by the registered political party and the matters in respect of which the receipts and payments take place; and
 - (b) a record of the assets and liabilities of the registered political party, if any.

(4) A treasurer shall ensure that the accounting records are preserved for at least 5 years from the end of the financial year in which they are made.

(5) (a) A treasurer who fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

(b) It shall be a defence to a treasurer that he took all reasonable steps to comply with this section.

14. Statement of accounts of political parties

(1) Subject to subsections (2) and (3), every treasurer shall prepare a statement of accounts in respect of each financial year, which shall be duly audited.

(2) The statement of accounts shall be signed by the treasurer and leader or president of the registered political party.

(3) (a) A treasurer shall, not later than 60 days after the end of every financial year, submit his registered political party's audited statement of accounts and the auditor's report to the Electoral Commissioner.

(b) A treasurer who fails to comply with paragraph (a) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

(c) It shall be a defence to a treasurer that he took all reasonable steps to comply with paragraph (a).

(4) (a) Where it appears to the Electoral Commissioner that a statement of accounts has not been audited, he may appoint a qualified auditor to audit those accounts.

(b) The expenses of an audit carried out by an auditor appointed by the Electoral Commissioner under paragraph (a), including the auditor's

remuneration, may be recovered by the Electoral Commissioner from the funds of the party concerned as a debt due to the Office of the Electoral Commissioner.

(5) (a) Every auditor appointed to carry out an audit under subsection (4)(a) –

- (i) shall have a right of access, at all reasonable times, to the registered political party's books, documents and other records; and
- (ii) may require from the treasurer, or any other office bearer of the registered political party, such information and explanations as he deems necessary in the performance of his duty as auditor.

(b) Where a person fails to provide an auditor with an access, information or explanation to which the auditor is entitled to pursuant to paragraph (a), the Electoral Commissioner may direct that person to comply with the auditor's request.

(c) A person who fails to comply with a directive of the Electoral Commissioner under paragraph (b) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

(6) (a) A treasurer shall ensure that his registered political party's statement of accounts prepared under this section is preserved for at least 5 years from the end of the financial year to which the statement relates.

(b) A treasurer who fails to comply with paragraph (a) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

(c) It shall be a defence to a treasurer that he took all reasonable steps to comply with paragraph (a).

(7) The Electoral Commissioner shall make all statement of accounts submitted under this section available for consultation by the public.

15. Restatement of non-compliant statement of accounts

(1) Where it appears to the Electoral Commissioner that a statement of accounts filed by a registered political party for any financial year does not comply with this Act, he may require that party to restate the statement of accounts.

(2) A restatement under subsection (1) shall be confined to –

- (a) the correction of those aspects in which the statement did not comply with this Act; and
- (b) the making of any necessary consequential alterations.

16. Report of Electoral Commissioner

(1) The Electoral Commissioner shall, based on the statement of accounts of all registered political parties, prepare a report setting out –

- (a) any amount received by each party in respect of –
 - (i) subscription and membership fees from its members;
 - (ii) interests;
 - (iii) monetary donations received;
 - (iv) any other activity;
- (b) the monetary value of donations in kind received;
- (c) any expenditure incurred and the reason for such expenditure;
- (d) any asset, including any amount of cash in hand and cash at bank, together with the name of the bank where the money is deposited;
- (e) any liability.

(2) A report referred to in subsection (1) shall be laid before the National Assembly not later than 120 days after the end of every financial year.

PART IV – SUPERVISORY ROLE OF ELECTORAL SUPERVISORY COMMISSION AND POWERS OF ELECTORAL COMMISSIONER

17. Supervisory role of Commission

The Commission shall have general responsibility for, and shall supervise, matters relating to political financing under this Act.

18. Functions and powers of Electoral Commissioner

(1) The Electoral Commissioner shall have such powers and other functions as may be necessary relating to political financing under this Act

and he shall keep the Commission fully informed concerning the exercise of his functions.

(2) The Secretary to Cabinet and Head of the Civil Service may, subject to the approval of the Public Service Commission, designate such public officers as may be necessary to assist the Electoral Commissioner in the discharge of his functions or in the exercise of his powers under this Act.

19. Powers of investigation

(1) Where the Electoral Commissioner requires a person for the purpose of an investigation, he may –

- (a) order any person to attend before him for the purpose of being examined orally in relation to any matter;
- (b) order any person to produce before him any book, document, record or article;
- (c) order that information which is stored in a computer, a disc, a cassette or on a microfilm, or preserved by any mechanical or electronic device, be communicated in a form in which it can be taken away and which is visible and legible; or
- (d) by written notice, order a person to furnish a statement in writing made under oath or affirmation setting out all information which may be required under the notice.

(2) A person on whom an order under subsection (1) is issued shall –

- (a) comply with the order;
- (b) attend before the Electoral Commissioner in accordance with the terms of the order;
- (c) continue to attend on such other days as the Electoral Commissioner may direct until the examination is completed; and
- (d) answer any question, produce any book, document, record or article, or give such information or statement as the Electoral Commissioner may order.

(3) Where the Electoral Commissioner has reasonable grounds to suspect that any book, document, record or article produced under subsection

(2)(d) may provide evidence relevant to an investigation under this Act, he may –

- (a) where the book, document, record or article is not reasonably required for the purpose of performing any duty under any enactment, retain the book, document, record or article, as the case may be, until its production in Court or until such earlier time as may be required; or
- (b) make certified copies of, or take records from, the book, document or record.

(4) A person who, after having been issued with an order under subsection (1) –

- (a) fails, without reasonable excuse, to comply with any of the terms of the order;
- (b) conceals, destroys, alters, tampers with, removes from the place where it is habitually kept, or otherwise disposes of, a book, document, record or article referred to in the order,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

20. Powers of entry and search

(1) A Magistrate may, where he is satisfied on sworn information that there is reasonable ground to believe that there is, on any premises, evidence which may assist the Electoral Commissioner in an investigation, issue a warrant to an authorised officer authorising him to enter and search, at all reasonable times, the said premises.

(2) A search under subsection (1) shall, so far as is practicable, be carried out in the presence of the owner or occupier of the premises, or his duly authorised agent.

(3) An authorised officer shall, prior to a search under subsection (1), deliver a photocopy of the warrant to the owner or occupier of the premises, or his duly authorised agent against receipt acknowledged by a signature on the original of the warrant.

(4) Where a search is effected under subsection (1), the authorised officer effecting the search may –

- (a) seize and take possession of any book, document, record, article, disk, computer system or other article, whether in

electronic or digital record, or any electronic or communication device;

- (b) inspect, make copies of, or take extracts from, any book, document or record;
- (c) search any person who is on the premises, detain him for the purpose of the search, and seize any article found on such person; or
- (d) break open, examine, and search any article, safe, container or receptacle.

(5) Notwithstanding any other enactment, the Electoral Commissioner shall have the power to examine any book, document, record, article, disk, computer system or other article, whether in electronic or digital record, or any electronic or communication device seized under this section and any information obtained shall be admissible as evidence in any Court.

21. Directives

(1) Where the Electoral Commissioner has reasonable grounds to suspect that a person has contravened or is likely to contravene this Act, he may, by written notice, direct the person to do a specified act, or refrain from doing a specified act, for the purpose of –

- (a) remedying the effects of the contravention; or
- (b) taking such measures as he deems necessary to ensure that the contravention does not occur.

(2) A directive issued under this section may specify the time by which, or the period during which, it shall be complied with.

(3) (a) Where a directive is issued to a person under subsection (1), he may, within such time as may be prescribed, make such representations as he deems necessary to the Electoral Commissioner.

(b) On receipt of representations made under paragraph (a), the Electoral Commissioner may amend or revoke a directive issued under subsection (1).

(4) (a) Where, pursuant to subsection (3), no representations are made or the Electoral Commissioner does not revoke a directive, the person to whom the directive is issued shall comply with it.

(b) Where a directive is issued to a political party, the treasurer of the party, or where there is no treasurer, the leader of the party or any other person who is concerned in the management of the party shall comply with the directive.

(5) (a) Where a person fails to comply with a directive, he shall commit a separate offence for each day for which the directive is not complied with and shall, on conviction with respect to each offence, be liable to a fine of 5,000 rupees per day, provided that the total fine shall not exceed 5 million rupees.

(b) It shall be a defence to a person referred to in paragraph (a) that he took all reasonable steps to comply with the directive.

(6) (a) No person shall knowingly hinder or prevent another person from complying with a directive issued to him under this section.

(b) A person who contravenes paragraph (a) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

PART V – REGISTRATION OF POLITICAL PARTIES FOR THE PURPOSE OF ACCEPTING POLITICAL DONATIONS

22. Application for registration

(1) A political party that wishes to accept a political donation shall be registered with the Commission.

(2) Subject to subsection (3), an application for registration shall be made at any time to the Commission in such form as may be prescribed and shall contain the following particulars –

- (a) the name and symbol of identification of the political party;
- (b) the official address of the political party;
- (c) the names, signature and residential address of the leader, president, secretary, treasurer and other office-bearers of the political party;
- (d) whether the political party is represented by any member in the National Assembly;
- (e) subject to subsection (6), evidence that the political party holds a bank account; and
- (f) such other information or document as the Commission may determine.

(3) Where writs for a general election have been issued, no application for registration shall be entertained by the Commission during the period starting 5 days after the day on which the writs are issued and ending on the day on which the election results are proclaimed.

(4) An application made under subsection (2) shall –

(a) be accompanied by a copy of the memorandum of rules and regulations of the political party, by whatever name called, if any; and

(b) be signed, in the presence of the Electoral Commissioner or any person authorised by him, by the president, secretary and treasurer of the political party.

(5) The Commission may, after considering all the particulars of the application and any other necessary and relevant factors –

(a) register the political party and shall, as soon as practicable, give notice of such registration by publication in the Gazette and in such other manner as the Commission may determine; or

(b) reject the application, giving reasons thereof.

(6) Where the Commission registers a political party that does not hold a bank account, that party shall, within one month of registration, apply for and open a bank account, failing which its registration shall lapse.

(7) Subject to subsection (8), any party aggrieved by the decision of the Commission not to register it may, within 3 days of such decision, appeal to the Supreme Court and the appeal shall be heard and determined by a Judge within 14 days of the appeal.

(8) Where the Commission rejects an application for registration which has been made not later than 5 days after the day on which writs for a general election have been issued, an appeal against the decision of the Commission shall be made within 24 hours of such decision and the appeal shall be heard and determined by a Judge not later than 2 days before nomination day.

(9) The determination of a Judge under subsections (7) and (8) shall not be subject to appeal.

23. Deregistration of political parties

(1) Where a registered political party ceases to exist, the secretary of that party or any other person who is concerned in the management of the party shall inform the Commission accordingly and such notification shall be supported by a certified extract of the minutes of proceedings of the meeting at which such decision was taken.

(2) The Commission shall –

(a) upon notification under subsection (1) that the registered political party has ceased to exist; or

(b) notwithstanding subsection (1), where it is satisfied on the basis of other information available to it that a registered political party has ceased to exist,

deregister that party for the purposes of this Act.

24. Change in office bearers

A treasurer shall, at the time of submitting the statement of accounts for any financial year, notify the Commission of the changes, if any, to the office bearers of his registered political party.

PART VI – MISCELLANEOUS

25. Offences

(1) A person who hinders or prevents the Electoral Commissioner, or any officer of the Office of the Electoral Commissioner, in the discharge of his functions or in the exercise of his powers under this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

(2) A person who otherwise contravenes this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

(3) Where an offence is committed by a political party, the person who, at the time of the commission of the offence, was the treasurer of the party or, where there is no treasurer, every person who, at the time of the commission of the offence, was concerned in the administration or management of the financial assets and liabilities of the party, shall also commit the like offence, unless he proves that the offence was committed without his knowledge or consent, or that he took all reasonable steps to prevent the commission of the offence.

26. Jurisdiction

Notwithstanding –

- (a) section 114 of the Courts Act; and
- (b) section 72(5) of the District and Intermediate Courts (Criminal Jurisdiction) Act,

a Magistrate shall have jurisdiction to try an offence under this Act and may impose any penalty provided therefor.

27. Regulations

(1) The President may, after consultation with the Commission and the Electoral Commissioner, make such regulations as he thinks fit for the purposes of this Act.

(2) Regulations made under subsection (1) may provide for any matter which is required to be prescribed under this Act.

28. Consequential amendment

The Representation of the People Act is amended –

- (a) in section 51 –
 - (i) by repealing subsection (1) and replacing it by the following subsection –

(1) Subject to subsection (2), no election expenses shall be incurred, and no sum shall be paid, in respect of a candidature in excess of the monetary value specified in subsection (1A) or in excess of the amount in cash specified in subsection (1B).
 - (ii) by inserting, after subsection (1), the following new subsections –

(1A) The maximum monetary value of election expenses to be incurred at a National Assembly election shall –

 - (a) in respect of a party, be 1,500,000 rupees per constituency, provided that the party has fielded at least one candidate in that constituency;

- (b) in respect of a candidate who is not the only candidate belonging to a party at the election in the constituency, be 1,500,000 rupees;
- (c) in respect of a candidate who is the only candidate belonging to a party at the election in the constituency, be 2 million rupees;
- (d) in respect of a candidate who does not belong to a party at the election in a constituency, be 2 million rupees.

(1B) The maximum amount in cash of election expenses to be incurred at –

- (a) at a Municipal City Council or Municipal Town Council election shall, in respect of a candidate, be 300,000 rupees;
- (b) at a Village Council election shall, in respect of a candidate, be 200,000 rupees;
- (c) at a local region election or an Island region election in Rodrigues shall, in respect of a candidate, be 300,000 rupees.

(iii) by adding the following new subsection –

(3) In this section –

“donation in kind” has the same meaning as in the Political Financing Act 2024;

“monetary value of election expenses” –

- (a) means expenses incurred in cash; and
- (b) includes monetary value of donations in kind utilised;

“party” includes a party alliance of 2 or more parties.

(b) in section 53(1) –

- (i) in paragraph (a), by deleting the words “25,000 rupees” and replacing them by the words “150,000 rupees”;
 - (ii) in paragraph (b), by deleting the words “2,500 rupees” and replacing them by the words “25,000 rupees”;
- (c) in section 56 –
- (i) in subsection (2), by deleting the words “30 rupees” and replacing them by the words “5,000 rupees”;
 - (ii) in subsection (8), by deleting the words “1,000 rupees” and replacing them by the words “50,000 rupees”;
- (d) by inserting, after section 56, the following new section –

56A. Return by party

(1) Within 90 days after the proclamation of the results of an election, the treasurer of every party which has fielded at least one candidate at such election shall make an election return to the Electoral Commissioner in such form as the Electoral Commissioner may approve.

(2) A return made under this section shall contain a full statement under the appropriate head specified in the return of all expenditure incurred in connection with the election by the party and shall be supported by vouchers for all payments in excess of 5,000 rupees.

(3) (a) Every return under subsection (1) shall be supported by a declaration, in Form L set out in the Schedule, by the treasurer of the party stating that, to the best of his knowledge, information and belief, the return is a full and accurate return of all expenditure incurred by the party at such election.

(b) In the case of a party alliance, the declaration referred to in paragraph (a) shall be made jointly by the respective treasurer of each party constituting the party alliance.

(4) The Electoral Commissioner shall, within 10 days after he receives a return under this section, publish in a daily newspaper and on the website of the Office of the Electoral Commissioner a notice of the time and place at which the return and the documents in support thereof can be inspected.

(5) The treasurer of any party who fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

(6) In this section –

“party” includes a party alliance of 2 or more parties.

- (e) in section 63(2), by deleting the words “1,000 rupees” and replacing them by the words “50,000 rupees”;
- (f) in section 66, by deleting the words “2,000 rupees” and replacing them by the words “50,000 rupees”;
- (g) in section 71(1), by deleting the words “2,000 rupees” and “500 rupees” and replacing them by the words “50,000 rupees” and “20,000 rupees”, respectively;
- (h) by inserting, after section 72A, the following new sections –

72B. Restriction on temporary political headquarters and campaign quarters commonly known as “baz”

(1) No party, group or candidate who does not belong to a party or group shall set up –

- (a) more than one political headquarters per constituency, Municipal City Council, Municipal Town Council, District Council or local region, as the case may be; and
- (b) more than one temporary political campaign quarter, commonly known as “baz”, per polling station.

(2) Notwithstanding subsection (1), no political headquarters or temporary political campaign quarter shall be set up before the date on which writs for a general election are issued.

(3) A person who contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

(4) The President may, for the purposes of this section, make such regulations as he thinks fit.

(5) In this section –

“group” –

- (a) has the same meaning as in the Local Government Act; and
- (b) includes a group alliance of 2 or more groups;

“party” includes a party alliance of 2 or more parties.

72C. Directives

(1) Where the Commission has reasonable grounds to suspect that a person has contravened or is likely to contravene section 72B(1) or (2), it may, by written notice, direct the person to do a specified act, or refrain from doing a specified act, for the purpose of –

- (a) remedying the effects of the contravention; or
- (b) taking such measures as it deems necessary to ensure that the contravention does not occur.

(2) A directive issued under this section may specify the time by which, or the period during which, it shall be complied with.

(3) (a) Where a directive is issued to a person under subsection (1), he may, within such time as may be prescribed, make such representations as he deems necessary to the Commission.

(b) On receipt of representations made under paragraph (a), the Commission may amend or revoke a directive issued under subsection (1).

(4) (a) Where, pursuant to subsection (3), no representations are made or the Commission does not revoke a directive, the person to whom the directive is issued shall comply with it.

(b) Where a directive is issued to a political party, the secretary of the party, or where there is no secretary, the person who is concerned in the management of the party shall comply with the directive.

(5) (a) Where a person fails to comply with a directive, he shall commit a separate offence for each day for which the directive is not complied with and shall, on conviction with respect to

each offence, be liable to a fine of 5,000 rupees per day, provided that the total fine shall not exceed 500,000 rupees.

(b) It shall be a defence to a person referred to in paragraph (a) that he took all reasonable steps to comply with the directive.

(6) (a) No person shall knowingly hinder or prevent another person from complying with a directive issued to him under this section.

(b) A person who contravenes paragraph (a) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees.

(7) The functions and powers of the Commission under this section shall be discharged and exercised by the Electoral Commissioner.

(i) in section 74(1), by deleting the words "1,000 rupees" and replacing them by the words "50,000 rupees";

(j) in the Schedule, by adding the following new Form L –

FORM L
[Section 56A(3)]

DECLARATION BY TREASURER OF PARTY/PARTY ALLIANCE*

I/we* , of
(names and surnames) *(address)*

treasurer/treasurers* of the , which
(party/party alliance)*

has fielded candidates at the election of members of the National Assembly held on the day of , do declare that to the best of my/our* knowledge, information and belief that the attached return is a full and accurate return of all expenditure incurred by the said party/party alliance* at the said election between the issue of the writs for the said election and the proclamation of the election results.

..... Dated this day of
Signature(s)*

**Delete as appropriate*

29. Commencement

(1) Subject to subsection (2), this Act shall come into operation on a date to be fixed by Proclamation.

(2) Different dates may be fixed for the coming into operation of different sections of this Act.

SCHEDULE
[Section 2]

STATEMENT OF ACCOUNTS

**ANNUAL STATEMENT OF ACCOUNTS FOR FINANCIAL YEAR
ENDING 30 JUNE**

Name of registered political party

Official address

**STATEMENT OF RECEIPTS AND PAYMENTS FOR FINANCIAL
YEAR ENDING**

Balance as at 1 July	(Rs cs)	(Rs cs)
-----------------------------------	----------------	----------------

Cash
------	-------	-------

Name of bank(s) and type of bank account

.....

.....

.....

Receipts

Subscription fees from members of party
---	-------	-------

Interest
----------	-------	-------

Monetary donations
--------------------	-------	-------

Monetary value of donations in kind
-------------------------------------	-------	-------

Others (please specify)
-------------------------	-------	-------

Total
--------------	-------	-------

Payments

.....
-------	-------	-------

.....
.....
.....
Total	.....	.....

Balance at 30 June

Cash

Name of bank(s) and type of bank account

.....
.....
.....

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE		
Assets		
.....	
.....	
.....	
.....	
Cash and bank balances	.....	.....
Liabilities		
.....
.....
.....
.....

Accumulated fund
------------------	-------	-------

.....
Name(s) of Treasurer

.....
Name(s) of Leader/President*

.....
Signature of Treasurer

.....
Signature of Leader/President*

.....
Date

CERTIFICATE OF AUDITOR/S

I/We, the undersigned, having had access to all the books and accounts and having examined the foregoing return and verified same with the accounts and vouchers relating thereto, sign same as found to be correct and duly vouched.

.....
Name(s) of Auditor(s)

.....
Signature(s) of Auditor(s)

.....
Date

STATEMENT OF NAMES AND ADDRESSES OF OFFICERS FOR FINANCIAL YEAR ENDING 30 JUNE

(This statement is for the **financial year in respect of which this return** is being made)

POST	NAME	ADDRESS	PHONE NO.
Leader
President
Vice-President
Secretary

Assistant Secretary	.....	.....	.....
	
Treasurer	.....	.....	.....
	
Assistant Treasurer	.....	.....	.....
	
Committee members	.....	.....	.....
	
	
	
	
	
	
Auditors	.....	.....	.....
	
	
	

.....
Name of Treasurer

.....
Name of Leader/President*

.....
Signature of Treasurer

.....
Signature of Leader/President*

.....
Date

RETURN OF MEMBERSHIP AS AT 30 JUNE

Total number of members on **Roll**

Total number of **Paid-up** members

.....
Name of Treasurer

.....
Name(s) of Leader/President*

.....
Signature of Treasurer

.....
Signature of Leader/President*

.....
Date

CONSOLIDATED COPY OF RULES

The last amendment, if any, brought to the rules of the political party was made on

(Please note that if the last amendment was made in the financial year in which this return is being made, a **CONSOLIDATED COPY** of the rules shall be submitted along with this return.)

.....
Name of Treasurer

.....
Name(s) of Leader/President

.....
Signature of Treasurer

.....
Signature of Leader/President*

.....
Date

**Delete as appropriate*
