THE ASSET RECOVERY AND UNEXPLAINED WEALTH BILL

(No. ..... of 2026)

The object of this Bill is to provide for –

(a) the recovery and management of assets which are proceeds and instrumentalities, including terrorist properties, of financial crime, cybercrime and other complex, serious and organised crime; and

(b) the detection and investigation into unexplained wealth of any person.

2. The Bill further provides for matters connected and related thereto.

DR. N. RAMGOOLAM, G.C.S.K., F.R.C.P.
Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister of Finance, Minister for Rodrigues and Outer Islands

.... 2026.

THE ASSET RECOVERY AND UNEXPLAINED WEALTH BILL
(No. ….. of 2026)

ARRANGEMENT OFCLAUSES

Clause

A BILL

To provide for recovery and management of assets which are proceeds and instrumentalities, including terrorist properties, of financial crime, cybercrime and other complex, serious and organised crime

ENACTED by the Parliament of Mauritius, as follows –

PART I – PRELIMINARY

1. Short title

This Act may be cited as the Asset Recovery and Unexplained Wealth Act 2026.

2. Interpretation

In this Act –

"account information" means information relating to the account held in a financial institution by a person solely or jointly with another person, including any details pertaining to financial transactions;

"bank" –

(a) has the same meaning as in the Banking Act; and

(b) includes –

(i) a non-bank deposit taking institution licensed under the Banking Act; and

(ii) a licensee under the National Payment Systems Act;

"benefit" –

(a) means an actual or a potential advantage, gain, profit, benefit or payment of any kind that a person derives or obtains or is likely to derive or obtain, or that accrues or is likely to accrue to him; and

(b) includes the benefit referred to in paragraph (a) that another person derives or obtains or is likely to derive or obtain, or that otherwise accrues or is likely to accrue to such other person, where the other person is under the control of, or is directed or requested by, the first person;

"cash" –

(a) means money in notes or coins in Mauritius or in any other currency; and

(b) includes any cheque which is neither crossed nor made payable to order, whether in Mauritius currency or in any other currency;

"Civil Attachment Order" means an Order issued under section 25;

"Civil Confiscation Order" means an Order issued under section 33;

"Compensation Order" means an Order issued under section 42;

"competent authorities" –

(a) means –

  (i) an investigative body;

  (ii) a supervisory authority;

  (iii) the Financial Intelligence Unit; and

  (iv) the Counterterrorism Unit; and

(b) includes such other authority as may be prescribed;

"complex, serious and organised crime" has the same meaning as in the Financial Crime Act 2026;

"Counterterrorism Unit" means the Counterterrorism Unit referred to in section 18 of the Prevention of Terrorism Act;

"Court", for the purpose of Part II, means the Supreme Court;

"Criminal Attachment Order" means an Order issued under section 7;

"Criminal Confiscation Order" means an Order issued under section 16;

"criminal enquiry" –

(a) means an enquiry carried out by the Police or any other person or authority for the purpose of detecting whether a criminal offence has been, is being or is likely to be committed, and, if so, by whom; and

(b) includes an investigation carried out by the NCA;

"customer information" means –

(a) information as to whether a person holds or has held an account at a financial institution solely or jointly with another person;

(b) information relating to any evidence obtained by the financial institution under, or for the purposes of, an enactment relating to a financial crime, cybercrime and other complex, serious and organised crime; and

(c) such particulars, relating to the account or the holder as may, in the opinion of the NCA, be relevant;

"cybercrime" has the same meaning as in the Financial Crime Act 2026;

"dangerous drug" has the same meaning as in the Dangerous Drugs Act;

"dealing with property" includes –

(a) making or receiving a gift of the property;

(b) removing the property from Mauritius;

(c) where the property is a debt owed to a person, making a payment to that person in reduction or full settlement of the amount of the debt;

(d) using the property to obtain or extend credit, or using credit that is secured by the property; or

(e) where the property is an interest in a partnership, doing anything to diminish the value of the partnership;

"defendant" means a person against whom a Criminal Confiscation Order is sought or is made;

"Director-General" means the Director-General of the NCA;

"document" includes information recorded in written, electronic or any other form, together with access to the technology enabling information in electronic form to be retrieved;

"emoluments" has the same meaning as in the Income Tax Act;

"FCC" means the Financial Crimes Commission established under the Financial Crimes Commission Act 2023;

"financial crime" has the same meaning as in the Financial Crime Act 2026;

"financial institution" –

(a) has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act; and

(b) includes a bank;

"Financial Intelligence Unit" means the Financial Intelligence Unit established under the Financial Intelligence and Anti-Money Laundering Act;

"financial statements", in relation to a financial year –

(a) means –

(i) a statement of financial position;

(ii) a statement of financial performance;

(iii) a statement of changes in net assets or equity;

(iv) a cash flow statement; and

(v) a statement of comparison of annual estimates and actual amounts; and

(b) includes notes, comprising a summary of significant accounting policies and other explanatory notes;

"gain" –

(a) means, for the purpose of financial crime, cybercrime and other complex, serious and organised crime, money or any property, whether temporary or permanent; and

(b) includes such gain by keeping what one has or even benefitting what one does not have;

"gift" –

(a) means property given by one person to another person; and

(b) includes any direct or indirect transfer of property –

 (i) after the carrying out of an unlawful activity by the first person; and

 (ii) to the extent of the difference between the market value of the property at the time of its transfer and –

  (A) the consideration provided by the second person; or

  (B) the consideration paid by the first person,

 whichever is greater;

"instrumentality" –

(a) means any property used or intended to be used in any manner in connection with a criminal offence or unlawful activity; and

(b) includes a benefit;

"interest", in relation to property, means –

(a) a legal, an equitable interest or any other interest that may attach to the property; or

(b) a right, power or privilege, including the exercise of effective control, or making of a gift, in connection with the property;

"Internal Affairs Division" means the Internal Affairs Division of the NCA set up under the National Crime Agency Act 2026;

"investigative body" –

(a) has the same meaning as in the National Crime Agency Act 2026; and

(b) includes the NCA;

"Judge" means the Judge in Chambers;

"judicial officer" means a Judge, the Master and Registrar, a Deputy Master and Registrar or a Magistrate;

"legal person" means any entity, including a private entity, other than a natural person;

"local authority" has the same meaning as in the Local Government Act;

"loss", for the purpose of an offence under this Act –

(a) means temporary or permanent loss, in respect of money or any property; and

(b) includes a loss by not getting what one might get, or even by parting with what one has;

"National Crime Agency" or "NCA" means the National Crime Agency established under the National Crime Agency Act 2026;

"NCA Recovered Assets Fund" means the NCA Recovered Assets Fund set up under the National Crime Agency Act 2026;

"person" means a natural person or legal person;

"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 operating in Mauritius;

"proceeds" means any property or economic advantage, wherever situated, derived from or obtained, in whole or in part, directly or indirectly, through or in connection with a criminal offence or unlawful activity;

"property" includes –

(a) an asset of any kind, whether tangible or intangible, corporeal or incorporeal, moveable or immovable, however acquired;

(b) a legal document or instrument in any form, including electronic or digital, evidencing title to or interest in such asset, including but not limited to currency, bank credits, deposits and other financial resources, travellers' cheques, bank cheques, money orders, shares, securities, bonds, drafts and letters of credit, wherever situated, or any other negotiable instrument or any instrument capable of being negotiated, which is payable to bearer or endorsed payable to bearer;

(c) a real or an equitable interest, whether full or partial, in any such asset;

(d) any balance held in Mauritius currency or in any other currency in accounts with any bank which carries on business in Mauritius or elsewhere;

(e) any balance held in any currency with any bank outside Mauritius;

(f) a motor vehicle, a ship, an aircraft, a boat, works of art, jewellery, precious metals or any other item of value;

(g) any right or interest in the property; and

(h) a virtual asset and virtual token under the Virtual Asset and Initial Token Offering Services Act 2021;

"property of corresponding value" –

(a) means any property of the person concerned, whether or not connected to the offence or unlawful activity; and

(b) includes –

  (i) any lawfully acquired property;

  (ii) any property acquired before, during or after the commission of the offence or unlawful activity;

  (iii) any property located in Mauritius or outside Mauritius;

  (iv) any immovable property, movable property, money, securities and any other asset;

(v) any property that is owned or held by a third party, other than a bona fide third party; and

(vi) any interest in such property,

which can be subject to a seizure, criminal or civil attachment order, forfeiture order or confiscation order, in cases where property of the person concerned which represents proceeds of an offence, and instrumentality, or terrorist property –

(A) cannot be located or identified after reasonable efforts have been made to trace it;

(B) has been disposed of, dissipated, or concealed, whether within or outside Mauritius;

(C) has been substantially diminished in value as a result of any act or omission;

(D) has been commingled with other property to such an extent that it cannot be identified as a distinct asset;

(E) is held by a bona fide third party who acquired it for value without notice that it was proceeds of financial crime, cybercrime and other complex, serious and organised crime, an instrumentality of an offence, or terrorist property; or

(F) is located outside Mauritius and cannot practically be recovered through mutual legal assistance or other international cooperation mechanism;

"recoverable", in relation to any property, means property that may be recovered from a person pursuant to an Order issued under Part II;

"Registrar-General" means the Registrar-General appointed as such pursuant to the Registrar-General Act;

"reporting person" has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;

"respondent" means a person against whom an application for an Unexplained Wealth Order is made;

"Senior Leadership Board" means the Senior Leadership Board of the NCA set up under the National Crime Agency Act 2026;

"statutory body" has the same meaning as in the Statutory Bodies (Accounts and Audit) Act;

"supervisory authorities" has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;

"terrorist property" has the same meaning as in the Prevention of Terrorism Act;

"transaction" has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;

"unexplained wealth" includes any property –

(a) under the ownership of a person to an extent which is disproportionate to his emoluments and other income;

(b) the ownership, possession, custody or control of which cannot be satisfactorily accounted for by the person who owns, possesses, has custody or control of, the property; or

(c) held by a person for another person to an extent which is disproportionate to the emoluments or other income of another person and which cannot be satisfactorily accounted for;

"Unexplained Wealth Order" means an Order issued under section 55;

"virtual asset" has the same meaning as in the Virtual Asset and Initial Token Offering Services Act 2021.

3. Application of Act

Where this Act confers a power to the NCA, that power shall, insofar as it relates to an officer of the NCA, other than an officer of the Internal Affairs Division, be exercisable by the Director of the Internal Affairs Division under this Act.

PART II – ASSET RECOVERY

4. Application of Part II

(1) This Part shall apply to properties which are proceeds, properties of corresponding value and instrumentalities of unlawful activities, including any property seized by any investigative body during the course of a criminal enquiry, and terrorist properties.

(2) For the purpose of this Part, where it is found that a person was in possession of property which are proceeds or instrumentalities of an unlawful activity and that he did not have a legitimate source of income sufficient to justify his interest in the property or the benefit derived by him or the interest in the property or any benefit therefrom is not from his legitimate source of income, the onus shall, on a balance of probabilities, lie on that person to show that the property was not obtained, or the benefit was not derived, from an unlawful activity.

(3) Any application to the Court under this Part shall –

(a) be by way of motion supported by an affidavit; and

(b) constitute civil proceedings and be determined on a balance of probabilities.

(4) Any application to a Judge under this Part shall –

(a) be by way of an application supported by a proecipe and affidavit; and

(b) constitute civil proceedings and be determined on a balance of probabilities.

(5) Nothing in this Act shall affect the power of a Court to order the estreatment or forfeiture of any property pursuant to its power under any other enactment.

(6) In this Part –

"unlawful activity" –

(a) means an act which constitutes an offence or some other contravention of a law; and

(b) includes acquiring possession of property or deriving a benefit, as a result of or in connection with an act referred to in paragraph (a), at any time not earlier than 10 years before 10 November 2012.

5. Power to require information for asset recovery investigations

(1) Notwithstanding any other enactment, for the purpose of an asset recovery investigation, the NCA may, by notice, require a financial institution to provide such customer information and account information as it may have relating to a person specified in the notice, in such manner and at such time as the NCA may require, where there is reasonable ground for suspecting that –

(a) any property in the possession or under the control of a person is proceeds, an instrumentality or terrorist property or the person has derived a benefit from any unlawful activity;

(b) the customer information and account information is likely to be of substantial value to an application or an investigation; or

(c) it is in the public interest that the customer information should be provided.

(2) Any financial institution served with such a notice by the NCA shall, within 48 hours of service of the notice, communicate to the NCA the requested information.

(3) Where any customer information and account information is contained in a computer, the notice may require the financial institution to provide it in a form in which it is accessible or may be taken away.

(4) Any information provided under this section, including any information provided by electronic means, shall be admissible as evidence in any other application made under this Act, or in any prosecution.

(5) Any person who fails to comply with a notice of the NCA under subsection (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees.

(6) In this section –

"notice" –

(a) means a notice in such form as the NCA may approve; and

(b) includes a notice sent by any electronic means.

Sub-Part II – Criminal-Based Asset Recovery

Section A – Criminal Attachment Order

6. Application for Criminal Attachment Order

(1) Where a person is charged with, or convicted of, an offence or a criminal enquiry is ongoing, the NCA may apply to a Judge, by way of ex parte application, for a Criminal Attachment Order in order to preserve or protect any property, in which the person being investigated, charged or convicted has an

interest that is reasonably believed to be proceeds, properties of corresponding value or an instrumentality of the offence, or a terrorist property.

(2) Where the NCA determines that it is necessary for it to take custody of, and manage the property, it shall, in the application under subsection (1), justify why it shall take custody of, and manage, the property.

7. Issue of Criminal Attachment Order

(1) Where the NCA applies to a Judge for a Criminal Attachment Order, and the Judge is satisfied, having regard to any relevant evidence, that there are reasonable grounds to believe that –

(a) the alleged offender has been charged with, or convicted of, an offence, or is the subject of a criminal enquiry; and

(b) the property which is the subject of the application is proceeds or an instrumentality of the offence, a terrorist property or property of corresponding value,

the Judge may issue a Criminal Attachment Order.

(2) Where a Judge issues a Criminal Attachment Order under subsection (1), he shall direct that –

(a) the property shall not be transferred, pledged, disposed of, or the property shall not otherwise be dealt with, by any person, except in such manner and in such circumstances as may be directed in the Order;

(b) the property, or such part of the property as is specified in the Order, shall be seized, taken into possession, delivered up for safekeeping or otherwise secured by the NCA;

(c) the NCA shall take custody of, and manage, the property in such manner and in such circumstances as may be directed in the Order; or

(d) the person named in the Order shall declare in writing to the NCA, within 48 hours of service of the Order, the nature and source of all monies and other property so attached.

(3) Where a Judge issues a Criminal Attachment Order, the NCA shall, within 21 days of the issue of the Order, or such other period as the Judge may direct, give notice of the Order to –

(a) every person known to the NCA to have an interest in the property;

(b) such reporting person as it considers appropriate, in such form and manner as it may determine; and

(c) such other person as the Judge may direct.

8. Management of property under Criminal Attachment Order

(1) Subject to this subsection, the NCA may do anything which it considers reasonably necessary or appropriate to preserve or protect any property seized or to which a Criminal Attachment Order applies and its value, and may, in particular –

(a) become a party to any civil proceedings that affects the property;

(b) ensure that the property is insured;

(c) realise or otherwise deal with the property if it is perishable, subject to depreciation or wasting or other forms of loss, its value is volatile or the cost of its storage or maintenance is likely to exceed its value;

(d) incur any necessary capital expenditure in respect of the property;

(e) where the property consists of a trade or business –

(i) employ persons in the business or terminate their employment;

(ii) do any other thing that is necessary or convenient for carrying on the trade or business on a sound commercial basis; and

(iii) with the Judge's approval, sell, liquidate or wind up the trade or business if it is not a viable, going concern or it is otherwise commercially advantageous to do so; or

(f) where the property includes shares in a company, exercise rights attaching to the shares as if he were the registered holder of the shares.

(2) Where any property has been realised, the NCA shall deposit, retain, hold or otherwise secure the money in such bank account as may be designated by the NCA, pending –

(a) the completion of any criminal enquiry;

(b) the determination of any criminal proceedings arising out of such investigation;

(c) the determination of any appeal relating to such proceedings; or

(d) the completion of any confiscation or other proceedings relating to the property.

(3) The NCA may, for the purpose of subsection (1), incur such expenses as may be reasonably necessary and may retain the services of such person as it may deem fit to realise or otherwise deal with the property subject to the Criminal Attachment Order.

(4) Any expenses incurred by the NCA under subsection (3) shall be recovered from the NCA Recovered Assets Fund.

(5) Where a Criminal Attachment Order is issued under this Act, any person dealing with the attached property shall keep that property in good working condition and shall, at the request of the NCA, forthwith disclose to the NCA the location of the property and such other particulars as may be required.

9. Judge's further Orders

(1) Where a Criminal Attachment Order is issued, a Judge may issue –

(a) another Order revoking the Criminal Attachment Order or varying the property to which it relates;

(b) another Order varying any condition to which the Criminal Attachment Order is subject;

(c) another Order directing any person who holds or has dealt with the property to give to the NCA, within 48 hours of the service of the Order, a declaration in writing setting out such particulars of the property or dealings with the property, as the Judge thinks fit;

(d) where the Criminal Attachment Order directed the NCA to take custody of the property, another Order –

(i) regulating the manner in which the NCA may exercise its powers;

(ii) determining any question relating to the property; or

(iii) directing the owner of the property or any other person to do any act necessary or convenient to enable the NCA to take custody of the property in accordance with the Order; or

(e) subject to subsection (2), another Order to provide for meeting out of the property –

(i) reasonable living expenses of a person having an interest in the property;

(ii) any such person's reasonable expenses in defending any criminal charge; and

(iii) the NCA's remuneration and expenses.

(2) (a) Any person who claims to be the owner of, or otherwise to have an interest in, any money realised and retained by the NCA in its bank account pursuant to section 8(2), may apply to the Judge for the release of the money or such part thereof.

(b) The Judge may grant the application where he is satisfied that –

(i) the money is not linked to any proceed of crime, an instrumentality or terrorist property; or

(ii) the continued retention of the money is no longer necessary for the purpose of any investigation, prosecution, appeal or confiscation proceedings.

(3) A Judge shall not issue another Order under subsection (1)(e)(i) or (ii) unless he is satisfied that the person cannot meet the expenses out of any property that is not subject of the Criminal Attachment Order and he determines that it is in the interests of justice to do so.

(4) An application for an Order under subsection (1)(a) or (b) may be made by any person affected by the Criminal Attachment Order.

10. Exclusion of property from Criminal Attachment Order

Any person who has an interest in any property that is subject of a Criminal Attachment Order may apply to a Judge to exclude his interest from the Order, and the Judge shall grant the application where he is satisfied that –

(a) the property is not proceeds or an instrumentality of the offence in relation to which the Order was issued, terrorist property, or property of corresponding value;

(b) the person was not in any way involved in the commission of the offence in relation to which the Order was issued;

(c) where the person acquired the interest before the commission of the offence in relation to which the Order was issued, he did not know that any person would use, or intended to use, the property in or in connection with the commission of the offence; or

(d) where the person acquired the interest at the time of or after the commission of the offence, the interest was acquired in circumstances which would not arouse a reasonable suspicion that the property was proceeds or an instrumentality of the offence in relation to which the Order was issued, or a terrorist property.

11. Registration of Criminal Attachment Order

(1) Where a Criminal Attachment Order applies to property of a particular kind and an enactment provides for the registration of title to, or charges over, property of that kind, the Registrar-General or any other relevant authority shall, on application by the NCA, record the particulars of the Order on the register kept pursuant to that enactment.

(2) Where particulars of the Order are recorded pursuant to subsection (1), a person who subsequently deals with the property shall, for the purpose of section 7(3), be deemed to have notice of the Criminal Attachment Order at the time of the dealing.

(3) Where particulars of the Order are recorded pursuant to subsection (1), a Judge may, on an application made by the NCA, direct that the property shall not, without the consent of the Judge –

(a) be mortgaged or otherwise burdened;

(b) be attached or sold in execution;

(c) vest in the liquidator where the estate of the owner of the property is sequestrated; or

(d) form part of the assets of a body corporate where that body is the owner of the immovable property and it is wound up.

(4) Where a Criminal Attachment Order is revoked or varied pursuant to section 9(1)(a) or (b), the Registrar-General or any other relevant authority shall cancel or amend the particulars recorded in the appropriate register in accordance with such Order as a Judge may issue.

12. Contravention of Criminal Attachment Order

(1) Any person who knowingly contravenes a Criminal Attachment Order by transferring, pledging, disposing or otherwise dealing with, a property that is subject of the Order shall commit an offence.

(2) Where, in relation to a Criminal Attachment Order –

(a) a property is transferred, pledged, disposed of, or otherwise dealt with, in contravention of the Order; and

(b) the transfer, pledging or disposition of the property, or the property being otherwise dealt with, was not for sufficient consideration or not in favour of a person who acted in good faith,

the NCA may apply to a Judge for another Order that the transfer, pledging or disposition of the property, or the property being otherwise dealt with, be set aside.

(3) Where the NCA makes an application under subsection (2), a Judge may issue an Order –

(a) setting the transfer, pledging or disposition of the property, or the property being otherwise dealt with, from the day on which it took place; or

(b) setting the transfer, pledging or disposition of the property, or the property being otherwise dealt with, from the day of the Order issued under this subsection, and declaring the respective rights of any person who acquired an interest in the property on or after the day on which the dealing took place and before the Order was issued under this subsection.

13. Duration of Criminal Attachment Order

(1) Subject to subsection (2), a Criminal Attachment Order shall, unless revoked by a Judge, remain in force for a period of 12 months from the date on which it is made.

(2) Where a Criminal Attachment Order is likely to lapse pursuant to subsection (1), the Judge may, on an application made by the NCA, extend the operation of the Order for such additional period as may be necessary where he is satisfied that it is in the interests of justice to do so.

(3) Where a Criminal Attachment Order is issued on the basis that an alleged offender is the subject of a criminal enquiry and the alleged offender is, within 12 months of the date on which the Order was issued, charged with a criminal offence as a result of that enquiry, the Order shall have effect until 6 months after the conclusion of the criminal proceedings, including any appeal, in respect of that offence a Criminal Confiscation Order having been obtained under section 16.

(4) A Criminal Attachment Order shall remain in force when an application for a Criminal Confiscation Order is made, until the Court's determination and expiry of the delay for appeal.

Section B – Criminal Confiscation Order

14. Application for Criminal Confiscation Order

(1) (a) Where a person is convicted of an offence, the NCA may apply to the Court for a Confiscation Order in respect of any property, in which the convicted person or any other person has an interest, that is reasonably believed to be proceeds, including income or other benefits derived from such proceeds, or an instrumentality used or intended to be used for the offence, or a terrorist property, including income or other benefits derived from such instrumentality or terrorist property, or property of corresponding value.

(b) The NCA may attach to the application, where necessary, a statement setting out an assessment of the value of the benefit obtained or likely to be obtained by the defendant.

(c) The Court may require a defendant served with a copy of a statement under paragraph (b) to respond to each averment in it and, insofar as he does not accept any averment, to indicate on oath any facts upon which he proposes to rely.

(2) The NCA shall, except with leave of the Court, make an application under subsection (1) within 6 months of the date on which a person is convicted of the offence.

(3) The Court shall only grant leave under subsection (2) where it is satisfied that –

(a) the benefit to which the application relates was, or is likely to be, derived, realised or identified after the period referred to in subsection (2); or

(b) the application is based on evidence that could not reasonably have been obtained by the NCA before the period referred to in subsection (2); and

(c) it is in the interests of justice to do so.

(4) The NCA may amend an application for a Criminal Confiscation Order at any time before the final determination of the application by the Court, provided that reasonable notice of the amendment is given to every person on whom the application is served.

(5) Where an application is made for a Criminal Confiscation Order, the Court may, in determining the application, have regard to any evidence received in the course of the proceedings against the person convicted before the trial Court and to any other relevant evidence gathered in the course of a criminal enquiry.

(6) (a) Where an application under this section has been finally determined, the NCA may not make a further application for a Criminal Confiscation Order in respect of the same offence without the leave of the Court.

(b) The Court shall not grant leave under paragraph (a) unless –

(i) the further application is made not more than 6 months after the final determination; and

(ii) the benefit to which the new application relates was identified after the determination of the previous application; or

(iii) the Court is satisfied that –

(A) necessary evidence became available after the previous application was determined;

(B) the benefit to which the further application relates was identified after the final determination; or

(C) it is otherwise in the interests of justice to do so.

15. Service of Criminal Confiscation Order application

(1) Where the NCA makes an application for a Criminal Confiscation Order –

(a) it shall serve a copy of the application and, where necessary, a copy of the statement referred to in section 14(1)(b) on the defendant and on such other person as the Court may direct; and

(b) every person who has been served may appear and adduce evidence at the hearing of the application.

(2) The absence of the defendant, or of any other person on whom service has been effected, shall not prevent the Court from making a Criminal Confiscation Order in his or their absence.

(3) The Court may waive the requirements of service under subsection (1) on the defendant where he is already before the Court.

16. Issue of Criminal Confiscation Order

(1) Where the NCA makes an application under section 14 and the Court is satisfied that the property is proceeds, including income or other benefits derived from such proceeds, or an instrumentality used or intended to be used for the offence, or a terrorist property, including income or other benefits derived from such instrumentality or terrorist property, or property of corresponding value, or the defendant has benefited from an offence or any other lawful activity which the Court finds to be sufficiently related to that offence, it shall, subject to section 18, issue a Criminal Confiscation Order –

(a) ordering the confiscation of the property subject matter of the application; and

(b) ordering the defendant to pay the NCA, within such time as it may determine, an amount equal to the value of his benefit.

(2) The Court shall, in accordance with sections 17 and 18, assess the value of the benefit which the defendant has derived.

(3) Where the Court issues a Criminal Confiscation Order –

(a) the Order shall not, except with leave of the Court and in accordance with any direction of the Court, be enforced before the relevant appeal date; and

(b) if, after the relevant appeal date, the Order has not been set aside or discharged, the Order may be enforced and any amount recovered applied in accordance with Section B of this Sub-part and any direction given by the Court.

(4) In this section –

"relevant appeal date" means –

(a) the date on which the period prescribed for the lodging of an appeal against the defendant's conviction before a trial Court, or for the lodging of an appeal against the issuing of a Confiscation Order, expires without an appeal having been lodged, whichever is later; or

(b) where an appeal against the defendant's conviction before the trial Court or against the issuing of a Confiscation Order is lodged, the date on which the appeal lapses in accordance with the law or is finally determined, whichever is later.

17. Determination of value of benefit

(1) For the purpose of Section B of Sub-part II of Part II and Section B of Sub-part III of Part II, the value of the benefit derived or likely to be derived by a defendant may include –

(a) any money received by the defendant, or by another person at the request or by the direction of the defendant;

(b) the value of any dangerous drug found in the possession of the defendant or of another person on behalf of the defendant;

(c) the value of any property that was derived or realised, directly or indirectly, by the defendant or by another person at the request or by the direction of the defendant;

(d) the value of any service or financial advantage provided for the defendant or another person, at the request or by the direction of the defendant; or

(e) unless the Court is satisfied that the increase was due to causes unrelated to the commission of the offence, any increase in the total value of property in which the defendant has an interest in the period beginning immediately before the commission of the offence and ending at some time after the commission of the offence.

(2) In calculating the value of the benefit –

(a) any expenditure of the defendant in connection with the commission of the offence shall be disregarded; and

(b) the Court shall make any adjustment necessary to prevent a benefit from being counted more than once.

(3) For the purpose of subsection (1)(e), where an offence is committed between 2 dates, the period begins immediately before the earlier of the 2 dates and ends at some time after the later of the 2 dates.

(4) Where the benefit derived or likely to be derived by a defendant was in the form of property, including dangerous drug or some other form of unlawfully obtained property, the Court may, in determining the value of that property, have regard to evidence given by the NCA or such other person whom the Court considers has expert knowledge of the value of that kind of property.

(5) The Court may, for the purpose of determining whether there was a benefit and the value of the benefit, treat any acceptance by the defendant of the averments set out in the statement referred to in section 14(1)(b) as conclusive of the matters to which it relates.

(6) The Court may treat a defendant's failure to respond to the statement or to indicate the facts upon which he will rely as an acceptance of every averment in the statement other than –

(a) an averment regarding whether he complied with the requirement; and

(b) an averment that he has benefited from the offence or that he obtained any property or advantage as a result of or in connection with the commission of the offence.

18. Amount recoverable

(1) The amount to be recovered under a Criminal Confiscation Order shall be the amount specified in the Order or, if a certificate is issued pursuant to subsection (4), such lesser amount as may be specified in the certificate.

(2) An application for a certificate referred to in subsection (4) may be made by the defendant to the Court.

(3) An application pursuant to subsection (2) –

(a) shall not be made more than 30 days after the date on which the application for a Criminal Confiscation Order was issued;

(b) shall be supported by an affidavit of the defendant and of any other person on whose evidence the defendant proposes to rely; and

(c) shall be served on the NCA, together with any supporting affidavit.

(4) The Court shall issue a certificate pursuant to this section where, having regard to written or oral testimony, it is satisfied that –

(a) it has been provided with an accurate assessment of the total value of the financial resources held by the defendant, irrespective of whether they are subject to any other Order under this Act; and

(b) the total value of the financial resources held by the defendant is less than the amount ordered to be paid under the Criminal Confiscation Order.

(5) Where a certificate is issued pursuant to subsection (4), it shall specify a monetary amount equal to the total value of the financial resources held by the defendant.

(6) The Court may, on an application made by the NCA within 2 years after the issue of the certificate, vary or revoke it or issue a Criminal Confiscation Order in a new amount, where –

(a) it is made aware of facts that would have led it to a different conclusion regarding the issuing of the certificate or the amount specified in a certificate; or

(b) the defendant acquires possession of additional assets which, had they been available at the date of the certificate, would have resulted in the certificate not being issued or being issued for a higher amount.

19. Discharge of Criminal Confiscation Order

(1) A Criminal Confiscation Order shall be discharged –

(a) on the realisation of the property confiscated under section 16(1)(a);

(b) if the conviction for the offence in reliance on which the Order was issued is, or is taken to be, quashed and no conviction for the offence is substituted; or

(c) if the Order is quashed.

(2) For the purpose of subsection (1)(b), a person's conviction for an offence shall be taken to be quashed in any case where –

(a) the conviction is quashed or set aside;

(b) the person is charged with and found guilty of the offence but is discharged, without any conviction being recorded; or

(c) the person is granted a pardon in respect of his conviction for the offence.

20. Appeal against Criminal Confiscation Order

(1) The NCA may, where an application for a Criminal Confiscation Order has been rejected, or any other person who has been served with an application for a Criminal Confiscation Order is aggrieved by the issue of a Criminal Confiscation Order, appeal against such decision to the Court of Civil Appeal in accordance with the Civil Appeal Act 2025.

(2) Where a Criminal Confiscation Order is issued, it shall remain in force until the final determination of an appeal under subsection (1).

21. Management of property under Criminal Confiscation Order

(1) Where a Criminal Confiscation Order is issued under section 16(1)(b) and the Order is not subject to appeal, nor discharged, the Court may, on an application made by the NCA, exercise the powers conferred upon it by this section.

(2) The Court may direct the NCA to take possession and control of –

(a) the property in which the defendant has an interest which he acquired before or after the making of the Criminal Confiscation Order; or

(b) the specified items of property in which the defendant has an interest, including property of corresponding value.

(3) Where a Criminal Confiscation Order is issued under section 16(1)(a) and the Order is not subject to appeal, nor has the Order been discharged, the NCA may after taking possession or control of the property –

(a) realise the property; or

(b) retain possession of the property for its operational usage; or

(c) transfer the property to competent authorities, Government departments, the Attorney-General's Office, or the Office of the Director of Public Prosecutions, for their operational usage, subject to such arrangement with the NCA in relation to costs incurred by the NCA for the recovery and maintenance of the property.

(4) The Court may issue such further Order as may be necessary to assist the NCA in the exercise of its powers.

22. Application of monetary sums

(1) Monetary sums in the hands of the NCA from receipt of the property of the defendant or from the realisation of any property under section 21 shall, after any such payment as the Court may direct are made out of those sums, be applied on the defendant's behalf towards the satisfaction of the Criminal Confiscation Order.

(2) If, after full payment of the amount payable under the Confiscation Order, any sum referred to in subsection (1) remain in the hands of the NCA, the NCA shall distribute those sums among such of those persons who held property which has been realised under Section B of this Sub-part and in such proportions as the Court directs, after giving a reasonable opportunity for those persons to make representations to the Court.

23. Contravention of Criminal Confiscation Order

A defendant who wilfully makes default in the payment of any amount recoverable on a Criminal Confiscation Order shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10 million rupees and to imprisonment for a term not exceeding 5 years.

Sub-Part III – Civil-Based Asset Recovery

Section A – Civil Attachment Order

24. Application for Civil Attachment Order

(1) Where a property is reasonably believed by the NCA to be recoverable under Section B of this Sub-part and to be proceeds, an instrumentality, a terrorist property or a property of corresponding value, it may apply to a Judge, by way of ex parte application, for a Civil Attachment Order in respect of that property.

(2) It shall be sufficient, for the purpose of subsection (1), for the NCA to show that the property is proceeds, an instrumentality or a terrorist property, without being required to show that the property was derived directly or indirectly from a particular offence or that any person has been charged in relation to such an offence.

(3) The NCA may make an application under subsection (1) notwithstanding the fact that the act which is the subject of the application was committed by a person who is deceased at the time of the application.

(4) Where the NCA is of the opinion that, for any reason, it is necessary for it to manage the property, it shall state the reason in its application.

25. Issue of Civil Attachment Order

(1) A Judge shall, where he is satisfied that there are reasonable grounds to believe that the property referred to in the application is proceeds, an instrumentality, terrorist property or property of corresponding value, issue a Civil Attachment Order which may –

(a) authorise, require or secure the delivery up, seizure, detention or custody of the property; or

(b) authorise or require the NCA to take –

(i) custody and control of the property and to manage or otherwise deal with it in such manner as the Judge may direct;

(ii) such steps as the Judge considers appropriate to secure the detention, custody or preservation of the property or for any other purpose; or

(c) order the person named in the order to declare in writing to the NCA, within 48 hours of service of the order, the nature and source of all monies and other property so attached.

(2) A Judge may issue a Civil Attachment Order where a person is not in Mauritius or is acquitted of an offence, or the charge against him is withdrawn before a verdict is returned or the proceedings are stayed.

(3) Notwithstanding subsection (1) and section 24, the NCA may apply to a Judge for an Order that the person in whose possession the property is found shall exercise the powers specified in subsection (1)(b).

(4) A Civil Attachment Order may, subject to subsection (5), make such provision as a Judge thinks fit for –

(a) reasonable living expenses of a person holding an interest in property subject of the Order; and

(b) reasonable legal expenses of such a person in connection with any proceedings instituted against him under this Act or any related criminal proceedings.

(5) A Judge shall not make provision for any expenses under subsection (4) unless he is satisfied that the person cannot meet the expenses concerned out of his property which is not the subject of the Civil Attachment Order and he determines that it is in the interests of justice to do so.

(6) (a) For the purpose of preventing a property subject of a Civil Attachment Order from being disposed of or removed contrary to the Order, the NCA may seize the property where it has reasonable grounds to suspect that the property will be disposed of or removed.

(b) Any property seized pursuant to paragraph (a) shall be dealt with in accordance with the directions of a Judge.

(7) (a) Where a Judge issues a Civil Attachment Order, the NCA shall, within 21 days from the making of the Order or such longer period as the Judge may direct, give notice of the Order –

(i) to every person known to the NCA to have an interest in the property;

(ii) such person, including a reporting person, as it considers appropriate, in such form and manner as it may determine; and

(iii) such other person as a Judge may direct.

(b) Where a person who is the owner of the property is unknown or cannot be found, a Judge shall, as soon as practicable after the Order is issued, cause to be published a notice of the Order in 2 daily newspapers of wide circulation.

26. Management of property under Civil Attachment Order

(1) The NCA may do anything which it considers reasonably necessary or appropriate to protect or preserve the property to which the Civil Attachment Order applies and its value, and may, in particular –

(a) realise or otherwise deal with the property if it is perishable subject to wasting or other form of loss, its value is volatile or the cost of its storage or maintenance is likely to exceed its value;

(b) where the property comprises assets of a trade or business –

(i) carry on, or arrange for another person to carry on, the trade or business;

(ii) employ persons in the trade or business or terminate their employment; and

(iii) with a Judge's approval, sell, liquidate or wind up the trade or business if it is not a viable or going concern or it is otherwise commercially advantageous to do so;

(c) incur any necessary capital expenditure in respect of the property;

(d) where the property includes shares in a company, exercise rights attaching to the shares as if he was the registered holder of the shares;

(e) ensure that the property is insured; or

(f) become a party to any civil proceedings that affect the property.

(2) Where any property has been realised, the NCA shall deposit, retain, hold or otherwise secure the money in such bank account as may be designated by the NCA, pending –

(a) the completion of any asset recovery investigation;

(b) the determination of any proceedings arising out of such investigation;

(c) the determination of any appeal relating to such proceedings; or

(d) the completion of any confiscation or other proceedings relating to the property.

(3) (a) Any person claiming to be the owner of, or otherwise to have an interest in, any money realised and retained by the NCA in its bank account pursuant to subsection (2), may apply to the Judge for the release of the money or such part thereof.

(b) The Judge may grant the application where he is satisfied that –

(i) the money is not linked to any proceed of crime, an instrumentality or terrorist property; or

(ii) the continued retention of the money is no longer necessary for the purpose of any investigation, prosecution, appeal or confiscation proceedings.

(4) The NCA may, for the purpose of subsection (1), incur such expenses as may be reasonably necessary and may retain the services of such person to realise or otherwise deal with the property subject to the Civil Attachment Order.

(5) Any expenses incurred by the NCA under subsection (2) shall be recovered from the NCA Recovered Assets Fund.

27. Exclusion of property from Civil Attachment Order

Where a person who has an interest in property that is the subject of a Civil Attachment Order applies to the Judge to exclude his interest from the Order, a Judge shall grant the application where he is satisfied that –

(a) the property is not proceeds, an instrumentality, a terrorist property or a property of corresponding value;

(b) the applicant was not, in any way, involved in the commission of the offence in relation to which the Order was issued;

(c) where the person acquired the interest before the commission of the offence, the person did not know that another person would use, or intend to use, the property in, or in connection with, the commission of the offence; or

(d) where the person acquired the interest at the time or after the commission of the offence, the interest was acquired in circumstances which would not arouse a reasonable suspicion that the property was proceeds, an instrumentality or a terrorist property.

28. Order in respect of immovable property

(1) Following the issue of a Civil Attachment Order in respect of an immovable property of a particular kind and where any enactment provides for the registration of title to, or charges over, a property of that kind, a Judge may, on an application made by the NCA, order the Registrar-General to endorse any one or more of the restrictions referred to in subsection (2) on the title deed of the immovable property with a view to ensuring the effective execution of a subsequent Order issued by the Judge or by the Court.

(2) An Order under subsection (1) may include a restriction that the property shall not, without the consent of a Judge –

(a) be mortgaged or otherwise burdened;

(b) be attached or sold in execution;

(c) vest in the liquidator when the estate of the owner of that immovable property is sequestrated; or

(d) where the owner of the property is a body corporate, form part of the assets of that body corporate where it is wound up.

(3) In order to give effect to an Order issued under subsection (1), the Registrar-General shall make the necessary entries in his register and the necessary endorsement on the title deed, and thereupon any restriction referred to in subsection (2) shall be effective against all persons except, in the case of a restriction contemplated in subsection (2)(b), against any person in whose favour a mortgage bond or other charge was registered against the title deed of an immovable property before the endorsement of the restriction on the title deed of the immovable property, but shall lapse on the transfer of ownership of the immovable property.

29. Variation and rescission of Civil Attachment Order

(1) Any person affected by a Civil Attachment Order may apply to a Judge for the variation or rescission of the Order.

(2) A Judge –

(a) may vary or rescind the Order where necessary in the interests of justice; or

(b) shall rescind the Order where the proceedings concerned are concluded.

(3) Where a Civil Attachment Order in respect of an immovable property is varied or rescinded, a Judge shall direct the Registrar-General to amend or cancel any restriction endorsed by virtue of that Order on the title deed of the immovable property, and the Registrar-General shall give effect to any such direction and declare the respective rights of every person who acquired an interest in the property on or after the day on which the Order was issued and before the day on which it was varied or rescinded.

30. Duration of Civil Attachment Order

(1) Subject to subsection (2), a Civil Attachment Order shall expire 12 months after the date on which it was issued unless –

(a) there is an application for a Civil Confiscation Order pending before the Court in respect of the property which is the subject of the Civil Attachment Order;

(b) there is an unsatisfied Civil Confiscation Order in force in relation to the property which is the subject of the Civil Attachment Order; or

(c) the Civil Attachment Order is rescinded before the expiry of that period.

(2) The NCA may, on good cause shown, apply to a Judge to extend the duration of a Civil Attachment Order for such additional period as the Judge thinks fit to do in the interests of justice.

31. Contravention of Civil Attachment Order

(1) Any person who knowingly contravenes a Civil Attachment Order by disposing of or otherwise dealing with a property that is subject to the Order shall commit an offence.

(2) The NCA may apply to a Judge for an Order that any dealing with a property be set aside where –

(a) the property is dealt with in contravention of the Civil Attachment Order; or

(b) the dealing was not for sufficient consideration or not in favour of a person who acted in good faith and without notice of the Civil Attachment Order.

(3) A Judge may, on an application under subsection (2), order that –

(a) the disposition or dealing shall be set aside from the day on which it took place; or

(b) the disposition or dealing shall be set aside from the day on which he issues the Order and declare the respective rights of every person who acquired an interest in the property on or after the day on which the disposition or dealing took place and before the day on which he issues the Order.

Section B – Civil Confiscation Order

32. Application for Civil Confiscation Order

(1) Where a property has come to the notice of the NCA and the property is reasonably believed by the NCA to be proceeds, an instrumentality or a terrorist property, or property of corresponding value, the NCA may make an application to the Court for the issue of a Civil Confiscation Order in respect of the property and any benefits derived or likely to be derived from such property.

(2) The NCA shall, within 14 days of an application under subsection (1), give notice to every person located in Mauritius known to the NCA to have an interest in the property subject to the application.

(3) Notwithstanding subsection (2), in case the person is abroad, the NCA may cause the process to be served by –

(a) sending the process to any interested party by registered postal packet; and

(b) producing to the Court proof of delivery indicating that the packet has been received by the interested party.

(4) Where the whereabouts of a person having an interest in the property is unknown or cannot be found or service by way of postal packet has remained undelivered, a Judge shall, upon motion made by the NCA to that effect, grant an Order to cause notice of the application to be published in 2 daily newspapers of wide circulation.

(5) Any person referred to in subsections (2), (3) and (4) or any person claiming an interest in the property may appear at the hearing under subsection (1).

33. Issue of Civil Confiscation Order

(1) The Court shall, subject to subsection (2) and section 35, issue a Civil Confiscation Order where it finds that the property concerned is proceeds, an instrumentality, terrorist property or property of corresponding value or an amount equal to the value of a benefit derived from such property.

(2) The Court shall not issue a Civil Confiscation Order of property or transfer the proceeds from the sale of the property to the State unless it is satisfied that it is in the interests of justice to do so and until such notice as the Court may direct has been given to any person in whose possession the property is found or who may have interest in the property or claim ownership of the property, to show cause why the property should not be recovered.

(3) The Court may issue a Civil Confiscation Order under this section where a person is not in Mauritius or is acquitted of an offence, the charge against him is withdrawn before a verdict is returned or the proceedings are stayed.

(4) Where the Court issues a Civil Confiscation Order, the NCA shall cause to be published a notice of the Order in 2 daily newspapers of wide circulation as soon as practicable after the Order is issued.

(5) A Civil Confiscation Order shall not take effect –

(a) before the period for an application as specified in section 34, or an appeal under section 36, has expired; or

(b) before such an application or appeal has been disposed of.

34. Failure to notify

(1) Any person affected by a Civil Confiscation Order who was entitled to receive notice of the application for the Order under section 32(2), but did not receive the notice, may, within 45 days after the last publication of the notice under section 33(4), apply for an Order excluding his interest in the property concerned from the operation of the Civil Confiscation Order, or varying the operation of the Civil Confiscation Order in respect of that property.

(2) An application under subsection (1) shall be accompanied by an affidavit setting out –

(a) the nature and extent of the applicant's right, title or interest in the property concerned;

(b) the time and circumstances of the applicant's acquisition of the right, title, or interest in the property;

(c) any additional facts supporting the application; and

(d) the relief sought.

(3) The application and the affidavit shall be served on the NCA which may appear at the hearing of the application.

(4) The hearing of the application shall, to the extent practicable and consistent with the interests of justice, be held within 30 days from the date the application is filed.

(5) The Court may consolidate the hearing of the application with the hearing of any other application filed under this section.

(6) The Court may issue an Order under subsection (1) where it finds that the applicant –

(a) had lawfully acquired the interest concerned; and

(b) neither knew nor had reasonable grounds to believe that the property in which the interest is held is proceeds, an instrumentality or a terrorist property.

35. Exclusion of property from Civil Confiscation Order

Where a person who has an interest in a property which is the subject of a Civil Confiscation Order makes an application to exclude his interest from the Order, a Judge may grant the application where he is satisfied that –

(a) the property is not proceeds, an instrumentality, terrorist property, or property of corresponding value;

(b) the person was not in any way involved in the commission of the offence in relation to which the Civil Confiscation Order was issued;

(c) in the case where the person acquired the interest before the commission of the offence, the person did not know that another person would use, or intended to use, the property for, or in connection with, the commission of the offence; or

(d) in the case where the person acquired the interest at the time or after the commission of the offence, the interest was acquired in circumstances which would not have given rise to any reasonable suspicion that the property was proceeds, an instrumentality or a terrorist property.

36. Appeal against Civil Confiscation Order

(1) The NCA may, where an application for a Civil Confiscation Order is rejected, or any other person who has been served with an application for a Civil Confiscation Order is aggrieved by the issue of a Civil Confiscation Order, may appeal against such decision to the Court of Civil Appeal in accordance with the Civil Appeal Act 2025.

(2) Where a Civil Confiscation Order has been issued, it shall remain in force until the final determination of an appeal under subsection (1).

37. Enforcement of Civil Confiscation Order

(1) A property which is the subject of an Order shall vest in the State on the day a Civil Confiscation Order takes effect.

(2) On a Civil Confiscation Order taking effect, the NCA may take possession of that property on behalf of the State from any person in possession, or entitled to possession, of the property.

(3) Subject to subsection (2), the NCA may –

(a) realise or dispose of the property by sale or such other means as the Court may direct, subject to any Order for the exclusion of an interest in the recovered property under section 35;

(b) retain possession of the property for its operational usage; or

(c) transfer the property to competent authorities, governmental departments, the Attorney-General's Office, or the Office of the Director of Public Prosecutions for their operational usage, subject to such arrangement between the parties in relation to costs incurred by the NCA for the recovery and maintenance of the property.

(4) Any right or interest in recovered property not exercisable by or transferable to the State shall expire and shall not revert to the person who has possession, or was entitled to possession, of the property immediately before the Civil Confiscation Order took effect.

(5) No person who has possession, or was entitled to possession, of a recovered property immediately before the Civil Confiscation Order took effect, and no person acting in concert with or on behalf of that person shall purchase the recovered property at any sale effected by the NCA.

(6) The NCA shall deposit into the NCA Recovered Assets Fund the proceeds of any sale or disposition of the recovered property and any moneys recovered.

(7) The expenses incurred in connection with the recovery and the sale, including expenses of seizure, maintenance and custody of the property pending its disposition, advertising and Court costs, shall be defrayed out of the NCA Recovered Assets Fund.

38. Inference of proceeds

For the purpose of Section B of Sub-part III, where it is established that a person –

(a) has been maintaining a standard of living which was not commensurate with his emoluments or other income;

(b) has been in control of property to an extent that is disproportionate to his emoluments or other income; or

(c) held property for which he, his relative or associate, is unable to give a satisfactory account as to how he came into ownership, possession, custody or control,

the Court may infer that the person has dealt with or is in possession of proceeds, which is subject matter of the proceedings.

Section C – Tracing of Assets

39. Recoverable property

(1) Subject to section 41, where any property which constitutes proceeds, an instrumentality or a terrorist property has been disposed of given that it was used or obtained in connection with the commission of an offence, it may be recoverable pursuant to Section A or B of this Sub-part if it is held by a person into whose hands it may be followed in accordance with subsection (2).

(2) The property may be followed into the hands of a person obtaining it on a disposal by –

(a) the person who used or intended to use the property as an instrumentality or through the offence obtained the property or terrorist property; or

(b) a person into whose hands it may, by virtue of this subsection, be followed.

40. Property indirectly obtained or used

(1) Subject to section 41, where a property which is a terrorist property or an instrumentality of, or has been obtained through, an offence (in this section, referred to as "the original property") is or has been recoverable, any property which represents that property shall also be so recoverable.

(2) Where a person enters into a transaction by which –

(a) he disposes of a property which is recoverable, whether the original property or property which represents the original property; and

(b) he obtains other property in place of it,

the other property shall represent the original property.

(3) Where a person disposes of a property which represents the original property, the property may be followed into the hands of the person who obtains it.

(4) (a) The part of any mixed property which is attributable to a property which is recoverable represents the property used as an instrumentality of, or obtained through, an offence.

(b) A property may be mixed with another property where it is used –

(i) to increase funds held in a bank account;

(ii) in part-payment for the acquisition of an asset;

(iii) for the restoration or improvement of land;

(iv) by a person holding a leasehold interest in the property to acquire the freehold; or

(v) for any similar purpose.

(5) Where a person who has a property which is used as an instrumentality of, or is derived from, an offence obtains further property consisting of profits accruing in respect of the use or derivation, the further property shall be treated as representing the property used as an instrumentality of, or obtained through, an offence.

(6) (a) Where a person grants an interest in a property that is recoverable pursuant to Section A or B of this Sub-part, the question whether the interest is also recoverable shall be determined in the same manner as it is on any other disposal of recoverable property.

(b) Where the property referred to in paragraph (a) is proceeds, an instrumentality or a terrorist property of, or obtained through, an offence or an unlawful activity, the interest shall also be treated as part of the proceeds, instrumentality or terrorist property.

(c) Where the property in question represents in the person's hands proceeds, a benefit or an instrumentality of, or obtained through, an offence, the interest shall also be treated as representing in his hands part of the instrumentality or the property so obtained, as the case may be.

41. Property not recoverable

(1) Where –

(a) a person disposes of a property which is recoverable; and

(b) the person who obtains it on the disposal does so in good faith, for value and without notice that it was recoverable property,

the property may not be followed into that person's hands and ceases to be recoverable.

(2) Where a property which is recoverable is vested, recovered or otherwise disposed of pursuant to the powers conferred by virtue of this Sub-part, it shall cease to be recoverable.

(3) Where –

(a) pursuant to a judgment in civil proceedings, the losing party makes a payment to the claimant or the claimant otherwise obtains property from the losing party;

(b) the claimant's claim is based on the losing party's unlawful activity; and

(c) apart from this subsection, the sum received, or the property obtained, by the claimant would be capable of being recovered by reason of the same unlawful activity,

the sum received or property obtained shall cease to be recoverable.

(4) Where –

(a) a payment is made to a person pursuant to any Compensation Order or a restitution or other Order issued by a Court under any other enactment; and

(b) apart from this subsection, the sum received would be recoverable,

the property shall cease to be recoverable.

(5) A property shall not be recoverable where a Civil Confiscation Order or any other similar Order applies to it.

(6) Where –

(a) a person enters into a transaction to which section 40(2) applies; and

(b) the disposal is one to which subsection (1) or (2) applies,

this section shall not affect the recoverability of any property obtained under the transaction in lieu of the property disposed of pursuant to section 40(2).

Sub-Part IV – Compensation Order

42. Compensation Order

(1) Subject to this Act, the Court may, on application made to it, issue a Compensation Order, where, in its opinion, it would be in the interests of justice to do so, and –

(a) (i) a Civil Attachment Order was issued but a Civil Confiscation Order was declined; or

(ii) a Criminal Attachment Order was issued but a Criminal Confiscation Order was declined;

(b) there was a serious default consisting of gross negligence or intentional misconduct on the part of an officer of the NCA involved in a criminal enquiry and the enquiry would not have continued, if the serious default had not occurred; and

(c) the person suffered a loss as a result of the operation of the Order or the serious default.

(2) The amount of compensation to be paid under this section shall be such amount as the Court thinks reasonable having regard to the loss suffered and any other relevant circumstances.

(3) An application under this section shall be made not later than 6 months after the date the Civil Confiscation Order or the Criminal Confiscation Order is declined, or the serious default occurred, and notice of that application shall be given to the NCA.

Sub-Part V – International Cooperation

43. Foreign request in connection with civil asset recovery

(1) Where a foreign State requests the NCA to obtain the issue of an order against a property that is believed to be proceeds, an instrumentality or a terrorist property which is located in Mauritius, the NCA may apply to a Judge for a Civil Attachment Order under section 24.

(2) Where a Judge receives an application under subsection (1), he may issue a Civil Attachment Order under section 25 as if the application were an application in respect of property in Mauritius.

44. Foreign request for enforcement of foreign Civil Attachment or Civil Confiscation Order

(1) Notwithstanding any other enactment, where a foreign State requests that necessary measures be taken for the enforcement of a foreign Civil Attachment or Civil Confiscation Order, the NCA may apply to a Judge or the Court, as the case may be, for registration of the Order.

(2) A Judge shall register the foreign Civil Attachment Order where he is satisfied that, at the time of registration, the Order is in force in the foreign State.

(3) The Court shall register the foreign Civil Confiscation Order where it is satisfied that –

(a) at the time of registration, the Order is in force in the foreign State; and

(b) any person who had an interest in the property the subject of the Order had the opportunity to be represented before the Court that issued the Order in the foreign State.

(4) Where a foreign Order is registered in accordance with this section, a copy of any amendment made to the Order in the foreign State shall be registered in the same way as the Order.

(5) The NCA shall publish the registration of any foreign Order in the Gazette and 2 daily newspapers.

(6) Subject to subsection (8), where the foreign Order or an amendment thereof comprises a facsimile copy of a duly authenticated foreign Order, or amendment made to such an Order, the facsimile shall be regarded, for the purposes of this Act, as the duly authenticated foreign Order.

(7) Any registration effected on production of a facsimile copy shall cease to have effect until the end of the period of 14 days commencing on the date of registration, unless a duly authenticated original of the Order is registered by that time.

(8) Where a foreign Order has been registered pursuant to this section, sections 21 and 22 shall apply to the registration.

(9) In this section –

"facsimile copy" includes a copy through any other electronic means.

45. Effect of registration of foreign Order

(1) Subject to subsections (2) and (3), where an Order has been registered under section 44 and the Court is notified that it has been established to the satisfaction of a foreign Court that the property constitutes proceeds, an instrumentality or a terrorist property, it may order that the property be recovered and be vested in the State until such arrangement is made by the NCA with the foreign State for its disposal or transfer.

(2) The Court may issue an Order under subsection (1) on such conditions as it thinks fit, including any condition as to payment of debts, sale, transfer or disposal of any property.

(3) Any person who claims to have an interest in a property subject to an Order registered under section 44 may, within 21 days from the last publication of the registration under section 44(5), apply to the Court for an Order under subsection (4).

(4) Where the Court is satisfied that the applicant under subsection (3) acquired the property without knowing, and in circumstances such as not to arouse a reasonable suspicion, that the property was, at the time of acquisition, proceeds, an instrumentality or a terrorist property, the Court shall issue an Order declaring the nature of the interest of the applicant.

(5) The Court shall, on application by the NCA, cancel the registration of any foreign Order if it appears to it that the Order has ceased to have effect.

46. Foreign request for the location of tainted property

(1) Where a foreign State requests the NCA to assist in locating property believed to be proceeds, an instrumentality or a terrorist property, the NCA may apply to a Judge for an Order that –

(a) any information relevant to –

(i) identifying, locating or quantifying any property; or

(ii) identifying or locating any document necessary for the transfer of any property,

be delivered forthwith to the NCA; or

(b) a financial institution forthwith produces to the NCA all information obtained by it about any business transaction relating to the property for such period, before or after the date of the Order, as the Judge may direct.

(2) Notwithstanding section 26 of the Bank of Mauritius Act, section 64 of the Banking Act and section 83 of the Financial Services Act, a Judge may issue an Order under subsection (1) on being satisfied that –

(a) the document is material and necessary to the proceedings in the foreign State; and

(b) the law of the foreign State authorises the issuing of such an Order in circumstances similar to the one relating to the request.

(3) A Judge may, on good cause shown by the NCA that a person is failing to comply with, is delaying or is otherwise obstructing an Order issued in accordance with subsection (1), order the NCA to enter and search the premises specified in the Order and remove any document, material or other thing therein for the purpose of executing such Order.

47. Disposal of proceeds of crime

(1) On a request by a foreign State made to him, the Attorney-General may, after consultation with the NCA, transfer to it any proceeds, instrumentality or terrorist property recovered in Mauritius in response to a request for the enforcement of a foreign Order.

(2) Unless the foreign State and Mauritius agree otherwise, the Attorney-General may deduct reasonable expenses incurred in the recovery,

criminal enquiry and judicial proceedings which have led to a transfer referred to in subsection (1).

48. Proceedings in foreign State

The Attorney-General may initiate legal proceedings in a Court of a foreign State, subject to the provisions and requirements of the national law of the foreign State, in order to establish the title to, or ownership of, property acquired through the commission of an offence which is also an offence in accordance with Part III of the UN Convention Against Corruption 2003, and to seek recovery of that property.

PART III – UNEXPLAINED WEALTH

Sub-Part I – Application of Part III

49. Application of Part III

(1) This Part shall apply to the property of citizens and residents of Mauritius, including legal persons.

(2) This Part shall not apply to –

(a) any property acquired or having come in the possession or under the custody or control of a person more than 7 years before 1 January 2016;

(b) unexplained wealth of less than 10 million rupees, other than unexplained wealth of at least 2.5 million rupees in cash which has been seized by an investigative body.

(3) No Unexplained Wealth Order shall be issued under section 55 in relation to any property acquired or having come in the possession or under the custody or control of a person more than 7 years before the date on which a request under section 50(1)(a) is made.

(4) Any application made under this Part shall constitute civil proceedings and the onus shall lie on the respondent to establish, on a balance of probabilities, that any property is not unexplained wealth.

Sub-Part II – Proceedings in Relation to Unexplained Wealth

50. Investigation into unexplained wealth

(1) The NCA may –

(a) on receipt of a report under the National Crime Agency Act 2026, or on its own initiative, request, in writing, any person to make a statement under oath, within 21 working days or any such longer period as he may determine, to justify the source of any property which the person owns, possesses, has custody or control of, or any funds which are believed to have been used in the acquisition of any property;

(b) investigate whether any person referred to in paragraph (a) –

(i) has a standard of living which is commensurate with his emoluments or other income;

(ii) owns, possesses, has custody or control of, or which are believed to have been used in the acquisition of, property to an extent which is disproportionate to his emoluments or other income; or

(iii) is able to justify as to how he came into ownership, possession, custody or control of any property.

(2) For the purpose of subsection (1), the NCA shall determine –

(a) whether an application for an Unexplained Wealth Order shall be made;

(b) what further action, if any, shall be taken in respect of the report; and

(c) whether any person deserves a reward and the quantum thereof.

(3) Notwithstanding any other enactment, the NCA –

(a) may request from a competent authority any information it considers relevant for the purpose of discharging its functions under this Part;

(b) may request any person for the communication or production of any relevant book, document, record or article.

(4) Any person who receives a request under subsection (3) shall, within 14 days, comply with the request.

(5) (a) Where an investigative body has already instituted any proceedings in connection with the confiscation of property, the NCA may, after consultation with that investigative body, request it to stay action.

(b) Where that investigative body stays action pursuant to paragraph (a), the NCA shall institute action for the confiscation of the property pursuant to this Part.

(6) (a) Subject to paragraph (b), where suspected unexplained wealth is the subject of concurrent reports with the investigative body, the NCA may, after consultation with that investigative body, initiate action on the report to the exclusion of other bodies.

(b) Where the NCA determines that the report submitted discloses reliable evidence of underlying criminal activity, it shall refer the matter to that investigative body.

(c) Where the NCA determines that it shall initiate action on the report, no further action for the confiscation of property shall be taken thereon by an investigative body.

51. Application for disclosure order

(1) The NCA may, where a person fails to make a statement under oath under section 50(1)(b) in relation to a suspected case of unexplained wealth, make an application to a Judge for a disclosure order –

(a) to obtain information on property held by a person or by any other person on his behalf; or

(b) requiring any person to disclose the sources of funds used to acquire, possess or control any property.

(2) The NCA may, notwithstanding section 64 of the Banking Act, apply to a Judge for a disclosure order requiring a financial institution to disclose any information the NCA considers relevant for the purpose of an investigation under this Act.

(3) Upon an application made under subsection (1) and on being satisfied that there is a suspected case of unexplained wealth, the Judge may order that such provision of information be made by way of a statement under oath, or be accompanied by a statement under oath.

52. Inscription of privilege or lien

(1) The NCA may inscribe a privilege or lien in favour of the Government on the property which is the subject matter of an investigation under section 50(1)(a).

(2) Where a request is made, no transfer, pledging, disposal of, or other dealing with, the property shall be made.

(3) The NCA shall deposit with the Conservator of Mortgages 2 identical memoranda in such form as may be prescribed and forthwith notify the person whose property has been subject of a privilege or lien under subsection (1).

(4) The Conservator of Mortgages shall, on deposit of the memoranda, inscribe the privilege or lien generally on the property referred to in subsection (1) and return one of the memoranda to the NCA with a statement written or stamped on it to the effect that the privilege has been inscribed.

(5) Where a privilege or lien is inscribed under this section, it shall take effect from the date of the inscription.

(6) (a) The inscription of privilege under this section shall, unless renewed, lapse 42 days from the date of the deposit of the memoranda at the Office of the Conservator of Mortgages and shall accordingly be erased.

(b) Where an inscription is erased pursuant to paragraph (a), the NCA shall, within 5 working days of the date of the notification of the erasure by the Conservator of Mortgages, give written notice thereof to the person on whose property the inscription was made.

(7) Any inscription or erasure which is required to be taken or made under this section shall be free from stamp duty under the Stamp Duty Act, or registration dues leviable under the Registration Duty Act and or any other costs under any other enactment.

Sub-Part III – Unexplained Wealth Order

53. Application for Unexplained Wealth Order

(1) Where the NCA has reasonable grounds to suspect that a person has unexplained wealth, it may make an application to a Judge for an Unexplained Wealth Order for the confiscation of that unexplained wealth.

(2) Notwithstanding subsection (1), where the NCA has reasonable grounds to suspect that a person has unexplained wealth and is of the view that the application may not be disposed on affidavit evidence, it may make an application to the Court for an Unexplained Wealth Order for the confiscation of that unexplained wealth.

(3) The NCA may amend an application for an Unexplained Wealth Order at any time before the final determination of the application by a Judge where reasonable notice of the amendment is given to every person on whom the application has been served.

(4) Where an application is made under subsection (1), the NCA may apply for an Order prohibiting the transfer, pledging, disposal, or otherwise dealing with, the property.

54. Service of Unexplained Wealth Order application

(1) Where the NCA makes an application for an Unexplained Wealth Order, it shall serve a copy of the application on the respondent and such other person as a Judge may direct.

(2) Nothing shall prevent a Judge from issuing an Unexplained Wealth Order in the absence of the respondent, or any other person on whom service has been effected.

55. Issue of Unexplained Wealth Order

(1) Where the NCA makes an application for an Unexplained Wealth Order and a Judge is satisfied that the respondent has unexplained wealth, the Judge shall issue an Unexplained Wealth Order or an order for the payment of its monetary equivalent.

(2) Where a Judge issues an Unexplained Wealth Order for the confiscation of any virtual asset, the respondent shall further be ordered to disclose all such information to the NCA as is necessary in order to enable the recovery of the virtual asset.

(3) Where a Judge considers that an application for an Unexplained Wealth Order under subsection (1) cannot be issued on the basis of affidavit evidence, he shall refer the matter to the Court.

56. Appeal against Unexplained Wealth Order

(1) The NCA may, where an application for an Unexplained Wealth Order has been rejected, or a respondent or any other person who has been served with an application for an Unexplained Wealth Order is aggrieved by the issue of an Unexplained Wealth Order may, appeal against such decision to the Court of Civil Appeal in accordance with the Civil Appeal Act 2025.

(2) Where an Unexplained Wealth Order has been issued, it shall remain in force until the final determination of an appeal under subsection (1).

57. Enforcement of Unexplained Wealth Order

(1) On the day on which an Unexplained Wealth Order takes effect, the property which is the subject of the Order shall vest in the State.

(2) Where an Unexplained Wealth Order takes effect, the NCA may forthwith take possession of that property on behalf of the State from any person in possession, or entitled to possession, of the property.

(3) The NCA may, in relation of any property confiscated under an Unexplained Wealth Order –

(a) realise or dispose of the property by sale or such other means as the Court may direct;

(b) retain possession of the property for its operational usage; or

(c) transfer the property to competent authorities, governmental departments, the Attorney-General's Office, or the Office of the Director of Public Prosecutions for their operational usage, subject to such arrangement between the parties in relation to costs incurred by the NCA for the recovery and maintenance of the property.

(4) Any right or interest in confiscated property not exercisable by or transferable to the State shall expire and shall not revert to the person who has possession, or was entitled to possession, of the property immediately before the Unexplained Wealth Order took effect.

(5) No person who has possession, or was entitled to possession, of a confiscated property immediately before an Unexplained Wealth Order took effect, and no person acting in concert with or on behalf of that person shall purchase any recovered property at any sale conducted by the NCA.

(6) The NCA shall deposit into the NCA Recovered Assets Fund the proceeds of any sale or disposition of confiscated property and any moneys recovered.

(7) The expenses incurred in connection with the recovery and sale, including expenses of seizure, maintenance and custody of the property pending its disposition, advertising and Court costs, shall be defrayed out of the NCA Recovered Assets Fund.

(8) The NCA shall appoint an expert to assist in the recovery and realisation of any confiscated virtual asset.

PART IV – MISCELLANEOUS

58. Issue of written directive

(1) Where the NCA is appointed by a Court to manage any funds or assets of a person pursuant to an order made under this Act or any other

enactment, the Director-General may issue a written directive to any person who holds, controls, or has in his custody or possession those funds or assets, requiring that person to transfer them to an account designated by the NCA.

(2) A directive issued under subsection (1) shall specify the funds or assets to which it relates, the account to which they are to be transferred, and the period within which the transfer is to be effected.

59. Reward

Where the Director-General of the NCA is of the opinion that a public body, statutory body or any other person has disclosed matters which have led to the confiscation of properties which are proceeds, instrumentalities, terrorist properties or unexplained wealth, he shall make a report to the Senior Leadership Board and recommend a reward.

60. Regulations

The Prime Minister may make such regulations as he thinks fit for the purposes of this Act.

61. Savings and transitional provisions

(1) (a) Any Order issued by a Judge or Court under the repealed enactment or deemed to have been issued under the repealed enactment and valid on the commencement of this Act shall be deemed to have been issued by the Judge or Court under this Act.

(b) Any application for an Order made under the repealed enactment and pending on the commencement of this Act shall be deemed to have been made under this Act and shall be dealt with in accordance with this Act.

(2) Any property seized or confiscated by the FCC shall, on the commencement of this Act, be deemed to have been seized or confiscated by the NCA and shall be dealt with in accordance with this Act.

(3) Any act done by FCC shall, on the commencement of this Act, be deemed to have been done, and shall continue to be done, by the NCA.

(4) Where this Act does not make provision for any saving or transition, the Prime Minister may make such regulations as may be necessary for such saving or transition.

(5) In this section –

"FCC" means the Financial Crimes Commission established under the repealed enactment;

"repealed enactment" means the Financial Crimes Commission Act 2023 repealed under section 81 of the National Crime Agency Act 2026.

62. 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.