THE FINANCIAL CRIME BILL
(No. ..... of 2026)

Explanatory Memorandum

The object of this Bill is to consolidate financial crimes, such as corruption offences, fraud offences, money laundering offences, financing of drug dealing offences and any other ancillary offences, under a single legislation.

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 FINANCIAL CRIME BILL
(No. ….. of 2026)

ARRANGEMENT OF CLAUSES

Clause

A BILL

To consolidate all financial crimes under a single legislation

ENACTED by the Parliament of Mauritius, as follows –

PART I – PRELIMINARY

1. Short title

This Act may be cited as the Financial Crime Act 2026.

2. Interpretation

In this Act –

"associate", in relation to a person, means –

(a) a person who is a nominee or an employee of that person;

(b) a person who manages the affairs of that person;

(c) a firm of which that person, or his nominee, is a partner or is in charge or in control of the business or affairs of that firm;

(d) a company in which that person, or his nominee, is a director or is in charge or in control of the business or affairs of that company, or in which that person, alone or together with his nominee, holds a controlling interest, or shares amounting to more than 30 per cent of the total issued share capital; or

(e) the trustee of a trust, where –

(i) the trust has been created by that person; or

(ii) the total value of the assets contributed by that person to the trust at any time, whether before or after the creation of the trust, amounts, at any time, to not less than 20 per cent of the total value of the assets of the trust;

"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;

"cash dealer" has the same meaning as in the Banking Act;

"computer system" means any device or group of interconnected or related devices, including portable or wireless telephone devices, one or more of which, pursuant to a program, performs automatic processing of data;

"corruption offence" means an offence as described in Part II;

"complex, serious or organised crime" has the same meaning as in the National Crime Agency Act 2026;

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

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

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

"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;

"drug dealing offence" means an offence as described in Part V;

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

"financial crime" means –

(a) an offence as described in Part II, III, IV, V or VI; or

(b) any other offence committed under the law of any financial institution or law enforcement body which, in view of its financial implications, complexity, scope, nature or in the public interest, the NCA decides, after consultation with that body, that it shall investigate into the matter;

"financial institution" –

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

(b) includes a bank;

"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;

"foreign public official" means –

(a) a person holding a legislative, an executive, an administrative or a judicial office of a foreign country, whether appointed or elected; or

(b) a person exercising a public function for a foreign country, including for a public body or public enterprise and any official or agent of a public international organisation;

"fraud offence" means an offence as described in Part IV;

"gain" –

(a) means, for the purpose of a financial crime, any money or 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;

"gratification" –

(a) means a gift, a reward, a discount, a premium or any other advantage, whether pecuniary or non-pecuniary, other than lawful remuneration; and

(b) includes –

    (i) a loan, fee or commission consisting of money or of any valuable security or of other property or interest in property of any description;

(ii) the offer of an office, employment or other contract;

(iii) the payment, release or discharge of a loan, obligation or other liability;

(iv) the payment of inadequate consideration for goods or services;

(v) the offer or promise, whether conditional or unconditional, of a gratification; and

(vi) any favour or service;

"instrumentality" –

(a) means any property used or intended to be used in any manner in connection with a crime 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;

"investigative body" means the NCA, the Mauritius Police Force, the Financial Services Commission established under the Financial Services Act, the Gambling Regulatory Authority established under the Gambling Regulatory Authority Act, the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act or such other investigative body as may be prescribed;

"law enforcement body" means a supervisory body, the Counterterrorism Unit or such other body as may be prescribed;

"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, including cybercrime, and other complex, serious and organised crime –

(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;

"material" includes any document, object or thing or electronic or digital record;

"member of a private entity" means a director, shareholder or secretary of the private entity;

"member of relevant profession or occupation" has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;

"Minister" means the Minister to whom responsibility for the NCA is assigned;

"money laundering offence" means an offence as described in section 20;

"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;

"official of public international organisation" means an international civil servant or any person who is authorised by that public international organisation to act on its behalf;

"person" means a natural person or legal person;

"principal" includes –

(a) an employer;

(b) a beneficiary under a trust;

(c) a person beneficially interested in the succession of a person; and

(d) in the case of a person serving in or under a public body, the public body;

"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 any crime 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;

"public body" means –

(a) a Ministry or Government department;

(b) the Rodrigues Regional Assembly;

(c) a body established or set up under any enactment which performs judicial or adjudication functions;

(d) a commission or any other body established or set up under the Constitution or under any other enactment;

(e) a local authority;

(f) a statutory body;

(g) a State-owned enterprise, or State-controlled enterprise, as may be prescribed; or

(h) a legal person in which the Government –

  (i) directly or indirectly, through any company, owns or controls not less than 50 per cent of the entire share capital; or

  (ii) by reason of its financial input through loans, debentures or otherwise, or by reason of the presence of its representatives on the Board of Directors, is in a position to influence its policy or decision;

"public official" –

(a) means –

  (i) a Minister;

  (ii) a Member of the National Assembly, including the Speaker of the National Assembly and the Attorney-General;

  (iii) a member of the Rodrigues Regional Assembly, including the Chairperson of the Rodrigues Regional Assembly;

  (iv) a public officer;

  (v) an employee or a member of a public body;

  (vi) a local government officer or a member of a local authority;

  (vii) a member or an employee of such Commission or body as may be established or set up under the Constitution or under any other enactment; or

  (viii) an employee or a member of a statutory body; and

(b) includes –

   (i) a judicial officer;

   (ii) an arbitrator;

   (iii) an assessor;

   (iv) a member of a jury; or

   (v) a member of a Tribunal or of a committee set up by the President, the Government or by the Chief Justice;

"relative", in relation to a person, means –

(a) a spouse or conjugal partner of that person;

(b) whether adopted or not –

   (i) a brother or sister of that person;

   (ii) a brother or sister of the spouse or conjugal partner of that person;

   (iii) any lineal ascendant or descendant of that person or the spouse or conjugal partner of that person;

   (iv) son or daughter of either the brother or sister of that person or the spouse or conjugal partner of that person; or

   (v) brother or sister of either the mother or father of that person or the spouse or conjugal partner of that person;

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

"Revenue Law" has the same meaning as in the Mauritius Revenue Authority Act;

"sporting event" has the same meaning as in the Gambling Regulatory Authority Act;

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

"suspicious transaction" 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;

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

PART II – CORRUPTION OFFENCES

3. Bribery by public official

(1) Any public official who solicits, accepts or obtains from another person, for himself or for any other person, a gratification for –

(a) doing or abstaining from doing, or having done or abstained from doing, an act in the execution of his functions or duties;

(b) doing or abstaining from doing, or having done or abstained from doing, an act which is facilitated by his functions or duties;

(c) expediting, delaying, hindering or preventing, or having expedited, delayed, hindered or prevented, the performance of an act in the execution of his functions or duties;

(d) expediting, delaying, hindering or preventing, or having expedited, delayed, hindered or prevented, the performance of an act by another public official, in the execution of that other public official's functions or duties;

(e) assisting, favouring, hindering or delaying, or having assisted, favoured, hindered or delayed, another person in the transaction of a business with a public body,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) Notwithstanding section 40, where in any proceedings against any person for an offence under subsection (1), it is proved that the public official solicited, accepted or obtained a gratification, it shall be presumed, until the contrary is proved, that the gratification was solicited, accepted or obtained for any of the purpose specified in subsection (1).

4. Bribery of public official

(1) Any person who gives, agrees to give, or offers a gratification to a public official or to another person, for that public official to –

- (a) do, or abstain from doing, or have done or have abstained from doing, an act in the execution of his functions or duties;
- (b) do, or abstain from doing, or have done or have abstained from doing, an act which is facilitated by his functions or duties;
- (c) expedite, delay, hinder or prevent, or have expedited, delayed, hindered or prevented, the performance of an act in the execution of his functions or duties;
- (d) expedite, delay, hinder or prevent, or have expedited, delayed, hindered or prevented, the performance of an act by another public official in the execution of that other public official's functions or duties;
- (e) assist, favour, hinder or delay or have assisted, favoured, hindered or delayed another person in the transaction of a business with a public body,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) Notwithstanding section 40, where in any proceedings against any person for an offence under subsection (1) it is proved that the accused gave, agreed to give or offered gratification, it shall be presumed, until the contrary is proved, that the accused gave, agreed to give or offered the gratification for any of the purpose specified subsection (1).

5. Taking gratification to screen offender from punishment

(1) Subject to subsection (2), any person who accepts or obtains, or agrees to accept or attempts to obtain, a gratification for himself or for any other person, in consideration of his concealing an offence, or his screening any other person from legal proceedings for an offence, or his not proceeding against any other person in relation to an alleged offence, or his abandoning or withdrawing, or his obtaining or endeavouring to obtain the withdrawal of, a prosecution against any other person, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) This section shall not extend to any lawful compromise as to the civil interests resulting from the offence, but any such compromise shall not be a bar

to any criminal proceedings which may be instituted by the State in respect of the offence.

6. Public official using his office for gratification

(1) Subject to subsection (3), any public official who makes use of his office or position for a gratification for himself or another person shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) For the purpose of subsection (1), a public official shall be presumed, until the contrary is proved, to have made use of his office or position for a gratification where he has taken any decision or action in relation to any matter in which he, or a relative or associate of his, has a direct or indirect interest.

(3) This section shall not apply to a public official who –

(a) holds office in a public body as a representative of a body corporate which holds shares or interests in that public body; and

(b) acts or holds that capacity in the interest of that body corporate.

7. Bribery of, or by, public official to influence the decision of public body

(1) Any person who gives, agrees to give, or offers, to a public official, a gratification for –

(a) voting or abstaining from voting, or having voted or abstained from voting, at a meeting of a public body of which he is a member, a director or an employee, in favour of or against any measure, resolution or question submitted to the public body;

(b) performing or abstaining from performing, or aiding in procuring, expediting, delaying, hindering or preventing, or having performed or abstained from performing, or having aided in procuring, expediting, delaying, hindering or preventing, the performance of an act of a public body of which he is a member, a director or an employee;

(c) aiding in procuring, or preventing, or having aided in procuring or preventing, the passing of any vote or the granting of any contract or advantage in favour of any other person,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) Any public official who solicits or accepts a gratification for –

(a) voting or abstaining from voting, or having voted or abstained from voting at a meeting of a public body of which he is a member, a director or an employee, in favour of or against any measure, resolution or question submitted to the public body;

(b) performing or abstaining from performing, or aiding in procuring, expediting, delaying, hindering or preventing, the performance of, an act of a public body of which he is a member, a director or an employee;

(c) aiding in procuring or preventing, or having aided in procuring or preventing, the passing of any vote or the granting of any contract or advantage in favour of any person,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

8. Influencing public official

Any person who exercises any form of violence or pressure by means of threat, upon a public official, with a view to the performance, by that public official, of any act in the discharge of his functions or duties, or the non-performance, by that public official, of any such act, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

9. *Trafic d'influence*

(1) Any person who gives, agrees to give or offers a gratification to another person, to cause a public official to use his influence, real or fictitious, to obtain any work, employment, contract or other benefit from a public body, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) Any person who gives, agrees to give or offers a gratification to any other person to use his influence, real or fictitious, to obtain any work, employment, contract or other benefit from a public body, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(3) Any person who gives, agrees to give or offers a gratification to a public official to cause that public official to use his influence, real or fictitious, to obtain any work, employment, contract or other benefit from a public body, shall

commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(4) Any person who solicits, accepts or obtains a gratification from another person for himself or for any other person in order to make use of his influence, real or fictitious, to obtain any work, employment, contract or other benefit from a public body, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(5) Any public official who solicits, accepts or obtains a gratification from any other person for himself or for any other person in order to make use of his influence, real or fictitious, to obtain any work, employment, contract or other benefit from a public body, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

10. Public official taking gratification

Any public official who accepts or receives a gratification, for himself or for any other person –

(a) for doing or having done an act which he alleges, or induces any person to believe, he is empowered to do in the discharge of his functions or duties, although as a fact such act does not form part of his functions or duties; or

(b) for abstaining from doing or having abstained from doing an act which he alleges, or induces any person to believe, he is empowered not to do or bound to do in the ordinary course of his functions or duties, although as a fact such act does not form part of his functions or duties,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

11. Bribery for procuring contracts

(1) Any person who gives or agrees to give or offers a gratification to a public official in consideration of that public official giving assistance or using influence in –

(a) promoting, executing or procuring a contract with a public body for the performance of a work, the supply of a service, or the procurement of supplies;

(b) the payment of the price provided for in a contract with a public body;

(c) obtaining for that person or for any other person, an advantage under a contract for work or procurement,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) Any public official who solicits, accepts or obtains from any other person, for himself or for any other person, a gratification for giving assistance or using influence in –

(a) promoting, executing or procuring a contract with a public body for the performance of a work, the supply of a service, or the procurement of supplies;

(b) the payment of the price provided for in a contract with a public body;

(c) obtaining for that person or for any other person, an advantage under a contract for work or procurement,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

12. Bribery for procuring withdrawal of tenders

(1) Any person who, without lawful authority or reasonable excuse, offers a gratification to any other person as an inducement to, or a reward for, or otherwise on account of, the withdrawal of a tender or refraining from the making of a tender, in relation to any contract with a public body, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) Any person who, without lawful authority or reasonable excuse, solicits, accepts or agrees to accept a gratification as an inducement to or a reward for, or otherwise on account of, the withdrawal of a tender or refraining from the making a tender, in relation to any contract with a public body, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

13. Conflict of interests

(1) Where –

(a) a public body in which a public official is a member, a director or an employee proposes to deal with a private entity in which that public official or a relative or an associate of his has a direct or an indirect interest; and

(b) that public official or his relative or his associate, or both of them, hold more than 10 per cent of the total issued share capital or of the total equity participation in such private entity,

that public official shall forthwith disclose, in writing, to that public body the nature of such interest.

(2) Where a public official, or his relative or associate, has a personal interest in a decision which a public body is to take, that public official shall not –

(a) vote on any matter relating to such decision; or

(b) take part in, or be present during, the proceedings of that public body relating to such decision.

(3) Any public official who contravenes subsection (1) or (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

14. Treating of public official

Any person who, while having dealings with a public body, offers a gratification to a public official who is a member, a director or an employee of that public body shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

15. Receiving gift for corrupt purpose

Any public official who solicits, accepts or obtains a gratification, for himself or for another person –

(a) from a person whom he knows to have been, to be or likely to be, interested or related to a person interested, in any proceedings or business transacted or about to be transacted; or

(b) where he knows that, or ought reasonably to know, that the proceedings or business has a connection with his functions or duties or with the functions or duties of any public official to whom he is the subordinate or superior,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

16. Corruption in private entities

(1) Any employee or member of a private entity who solicits, accepts or obtains from another person for himself or for any other person, a gratification for doing or abstaining from doing an act in the discharge of his functions or duties or in relation to the private entity's affairs or business, or for having done or abstained from doing such act, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) Any person who gives or agrees to give or offers, a gratification to an employee or a member of a private entity for doing or abstaining from doing an act in the discharge of his functions or duties or in relation to the private entity's affairs or business or for having done or abstained from doing such act, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

17. Corruption to provoke serious offence

Where a person has committed an offence under this Part with the object of committing or facilitating the commission of another crime, that person shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

18. Bribery by, or of, foreign public official

(1) A foreign public official who, whether directly or indirectly, solicits, accepts or obtains from a person, for himself or for any other person, a gratification for the foreign public official to use his position –

(a) to do or to refrain from doing an act in the execution of his functions or duties; or

(b) to do an act or to refrain from doing an act facilitated by his functions or duties,

in order to provide business to, or retain business for, a person or any advantage to a person, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude not exceeding 10 years.

(2) Any person who promises, offers or gives a gratification, whether directly or indirectly, to a foreign public official or for any other person for that foreign public official to use his position –

(a) to do or to refrain from doing an act in the execution of his functions or duties; or

(b) to do an act or to refrain from doing an act facilitated by his functions or duties,

in order to obtain or retain any business, or advantage in the conduct of international business, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

19. Corruption in relation to sporting events

Any person who –

(a) solicits, accepts or agrees to accept any gratification, for himself or for another person, as an inducement or a reward of his influencing or having influenced the run of play or the outcome of any sport event; or

(b) offers or gives or agrees to give to another person any gratification as an inducement to influence or as a reward for influencing or having influenced the run of play or the outcome of a sporting event,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

PART III – MONEY LAUNDERING OFFENCES

20. Money laundering

(1) Any person who –

(a) engages in a transaction that involves property which, in whole or in part or directly or indirectly, is or represents the proceeds of a crime; or

(b) receives, is in possession of, conceals, disguises, transfers, converts, disposes of, removes from or brings into Mauritius any property which, in whole or in part or directly or indirectly is or represents the proceeds of a crime,

where he suspects or has reasonable grounds to suspect that the property is derived or realised, in whole or in part or directly or indirectly, from any crime, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 15 years.

(2) A bank, financial institution, cash dealer or member of a relevant profession or occupation that fails to take such measures as are reasonably necessary to ensure that neither it nor any service offered by it is capable of being used by a person to commit, or to facilitate the commission of, a money laundering offence or the financing of terrorism shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 15 years.

(3) Sections 150 and 151 and Part X of the Criminal Procedure Act and the Probation of Offenders Act shall not apply to a conviction under subsection (1) or (2).

(4) In this Act, reference to concealing or disguising property which, or in whole or in part or directly or indirectly, is or represents the proceeds of a crime, shall include concealing or disguising its true nature, source, location, disposition, movement or ownership of or rights with respect to it.

(5) (a) Any property belonging to, or in the possession, or under the control of, any person who is convicted of an offence under this section shall be deemed, unless the contrary is proved, to be derived from a crime and the Court may, in addition to any penalty imposed, order the property to be forfeited.

(b) Any property so forfeited pursuant to paragraph (a) shall, on behalf of the State, vest in the NCA.

(c) The NCA shall, upon the expiry of any delay for an appeal against the forfeiture of the property, be responsible for the disposal of the property so forfeited without the need for any further Court order.

(d) The proceeds following the disposal of the forfeited property shall be credited in the NCA Recovered Assets Fund.

21. Alleged proceeds of crime

(1) A person may be convicted of a money laundering offence notwithstanding the absence of a conviction in respect of a crime which generated the proceeds alleged to have been laundered.

(2) A person may, on a single information or separate information, be charged with and convicted of both a money laundering offence and of the offence which generated the proceeds alleged to have been laundered, notwithstanding that the investigation into the money laundering offence and the predicate crime have not been carried out by the same investigative body.

(3) In any proceedings against a person for an offence under this Sub-part, it shall be sufficient to aver in the information that the property is or represents, in whole or in part or directly or indirectly, the proceeds of a crime, without specifying any particular crime, and the Court, having regard to all the evidence, may reasonably infer that the proceeds were, in whole or in part or directly or indirectly, the proceeds of a crime.

(4) Notwithstanding section 184(f) of the Courts Act, the Court may consider the past conviction of any person prosecuted for a money laundering offence, to find or to reasonably infer that the proceeds subject matter of the money laundering offence emanates from a crime which that person has already been convicted of.

PART IV – FRAUD OFFENCES

22. Fraud by false representation

(1) Subject to subsection (3), any person who makes a false representation with the intention to make a gain for himself or another person, or to cause loss to another person, or to expose another person to a risk of loss, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) For the purpose of subsection (1) –

(a) a representation is false if it is untrue or misleading, and the person making it knows that it is, or might be, untrue or misleading;

(b) a representation may be regarded as made if it, or anything implying it, is submitted in any form to any system or device designed to receive, convey or respond to communications with or without human intervention.

(3) Subsection (1) shall not apply to an offence committed under any Revenue Law.

(4) In this section –

"representation", which may be express or implied, means any representation as to fact or law, including a representation as to the state of mind of the person making the representation, or any other person.

23. Fraud by failing to disclose information

(1) Subject to subsection (2), any person who fails to disclose to another person information which he is under a legal duty to disclose, and intends by failing to disclose the information –

(a) to make a gain for himself or for another person; or

(b) to cause loss to another person or to expose another person to a risk of loss,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) Subsection (1) shall not apply to an offence committed under any Revenue Law.

24. Making or supplying articles for use in fraud offence

(1) Any person who makes, adapts, supplies or offers to supply any article knowing that it is designed or adapted for use in the course of, or in connection with, a fraud offence, intending it to be used to commit, or assist in, the fraud offence shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) In this section –

"article" includes any data or program held in electronic form.

25. Failing to pay for goods and services

Any person who, by a dishonest act, obtains goods or services for himself or for another person, with the intention, for not paying or for paying partly for the goods or services shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

26. Fraud by abuse of position

Any person who –

(a) occupies a position in which he is expected to safeguard, or not to act against, the financial interest of another person;

(b) dishonestly abuses that position; and

(c) intends, by means of abuse of that position to –

(i) make a gain for himself or another person; or

(ii) cause loss to another person or expose that another person to a risk of loss,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

27. Electronic fraud

Any person who, directly or indirectly, accesses, uses or interferes with any electronic or computer system or data, with the dishonest intent to –

(a) obtain any property, privilege, service, pecuniary advantage, benefit, or valuable consideration; or

(b) cause loss, harm or damage to another person or to that another person's property,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

PART V – FINANCING DRUG DEALING OFFENCES

28. Financing of drug dealing

(1) Any person who, directly or indirectly, finances or collects funds for the purpose of financing any of the following drug dealing activities –

(a) the importation, exportation, causing the importation or exportation, procuring of the importation or exportation, of any dangerous drug;

(b) the production, manufacture, extraction, preparation or transformation of any dangerous drug;

(c) the distribution, sale, offer for sale, brokering, delivery or transportation in any manner whatsoever, despatching in transit of any dangerous drug;

(d) the purchase of any dangerous drug for the purpose of any activity; or

(e) the organising, managing, aiding, abetting or counselling of any of the activities specified in paragraphs (a) to (d),

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 15 years.

(2) Any person who, directly or indirectly, derives a profit or commission from any of the following drug dealing activities –

(a) the importation, exportation, causing the importation or exportation, procuring the importation or exportation, of any dangerous drug;

(b) the production, manufacture, extraction, preparation or transformation of any dangerous drug;

(c) the distribution, sale, offer for sale, brokering, delivery or transportation in any manner whatsoever, despatching in transit of any dangerous drug;

(d) the purchase of any dangerous drug for the purpose of any activity; or

(e) the organising, managing, aiding, abetting or counselling of any of the activities specified in paragraphs (a) to (d),

and who has reasonable grounds to suspect that the profit or commission is derived, directly or indirectly, from any of the activities, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

PART VI – OTHER FINANCIAL CRIME AND ANCILLARY OFFENCE

29. Limitation of payment in cash

(1) Notwithstanding section 37 of the Bank of Mauritius Act but subject to subsection (2), any person who makes or accepts any payment in cash in excess of 500,000 rupees or its equivalent amount in foreign currency shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20 million rupees and to penal servitude for a term not exceeding 10 years.

(2) Subsection (1) shall not apply to an exempt transaction.

(3) Sections 150 and 151 and Part X of the Criminal Procedure Act and the Probation of Offenders Act shall not apply to a conviction under subsection (1).

(4) In this section –

"exempt transaction" means a transaction –

(a) between the Bank of Mauritius and any other person;

(b) between a bank and another bank;

(c) between a bank and a financial institution;

(d) between a bank or a financial institution and a customer where –

(i) the transaction does not exceed an amount that is commensurate with the lawful activities of the customer, and –

(A) the customer is, at the time the transaction takes place, an established customer of the bank or financial institution; and

(B) the transaction consists of a deposit into, or withdrawal from, an account of a customer with the bank or financial institution; or

(ii) the chief executive officer or chief operating officer of the bank or financial institution, as the case may be, personally approves the transaction in accordance with any guidelines, instructions or rules issued by a supervisory body in relation to exempt transactions; or

(e) between such other persons as may be prescribed.

30. Making or supplying articles

Any person who makes, adapts, supplies or offers to supply any article knowing that it is designed for use in the course of, or in connection with, an offence under Part II, III, IV or V or section 29, including cybercrime and other complex, serious and organised crime, shall commit an offence and shall, on conviction, be liable to the same penalty as provided for the substantive offence.

31. Possession of articles

Any person who has in his possession or under his control any article for use in the course of, or in connection with, an offence under Part II, III, IV or V or section 29, including cybercrime and other complex, serious and organised crime, shall commit an offence and shall, on conviction, be liable to the same penalty as provided for the substantive offence.

32. Conspiracy

Notwithstanding section 109 of the Criminal Code (Supplementary) Act, any person who agrees with one or more other persons to commit an offence under Part II, III, IV or V or section 29, including cybercrime and other complex, serious and organised crime, shall commit an offence and shall, on conviction, be liable to the same penalty as provided for the substantive offence.

33. Aiding, abetting or counselling

Notwithstanding section 38 of the Criminal Code, any person who aids, abets or counsels the commission of an offence under Part II, III, IV or V or section 29, including cybercrime and other complex, serious and organised crime, shall commit an offence and shall, on conviction, be liable to the same penalty as provided for the substantive offence.

34. Attempt

Any person who attempts to commit an offence under Part II, III, IV or V or section 29, including cybercrime and other complex, serious and organised crime, shall commit an offence and shall, on conviction, be liable to the same penalty as provided for the substantive offence

35. Breach of guidelines

(1) Where a person breaches, without reasonable excuse, the provisions of any guidelines issued by the NCA, he shall be liable to pay to the NCA a penalty representing 10,000 rupees per month or part of the month, until such time as the breach is remedied, provided that the total penalty payable shall not exceed one million rupees.

(2) Any party who is aggrieved by a decision of the NCA may apply for a judicial review of the decision in accordance with Sub-part VIA of Part II of the Courts Act.

36. Obligations of legal persons

(1) A legal person shall ensure that it has adequate procedures in place, which are reasonably necessary, to prevent it or any person acting on its behalf

from committing an offence under Part II, III, IV, V or VI, failing which it shall commit an offence and shall, on conviction, be liable for a fine not exceeding 5 million rupees.

(2) The NCA, may, after consultation with the relevant supervisory body, issue appropriate guidelines to a legal person on the adequate procedures which the legal person shall put in place pursuant to subsection (1).

37. Liability of legal persons

(1) A legal person shall be guilty of an offence under Part II, III, IV, V or VI if any of its directors, senior managers or any other persons involved in its management, or any of its officers, agents or representatives having authority to act on its behalf, commits an offence under this Act for the benefit of the legal person.

(2) It shall be a defence for a legal person if the legal person proves, on a balance of probabilities, that it has adequate procedures in place designed to prevent any of its directors, senior managers or any other persons involved in its management, or any of its officers, agents or representatives having authority to act on its behalf, from undertaking such conduct.

(3) Any legal person who commits an offence under Part II, III, IV, V or VI shall, on conviction, be liable to a fine not exceeding 20 million rupees.

(4) For the purpose of Part II, III, IV, V or VI, a legal person may be convicted for an offence notwithstanding the persons referred to in subsection (1) having been convicted for an offence under Part II, III, IV, V or VI.

PART VII – PROSECUTION AND JURISDICTION

Sub-Part I – Criminal Proceedings

38. Acts committed outside Mauritius

(1) Where the act alleged to constitute an offence under this Act, including a complex and serious crime, occurred outside Mauritius, a Court in Mauritius shall, regardless of whether or not the act constitutes an offence at the place of its commission, have jurisdiction in respect of that offence if the person to be charged –

(a) is a citizen of Mauritius;

(b) is ordinarily resident in Mauritius;

(c) was arrested in Mauritius or in its territorial waters or on a ship or an aircraft registered or required to be registered in Mauritius at the time the offence was committed;

(d) is a private entity.

(2) Any act alleged to constitute an offence under this Act, including a complex and serious crime, and which is committed outside Mauritius by a person, other than a person referred to in subsection (1), shall, regardless of whether or not the act constitutes an offence at the place of its commission, be deemed to have been committed in Mauritius where that –

(a) act affects or is intended to affect a public body, a business or any other person in Mauritius;

(b) person is found to be in Mauritius;

(c) person is, for any reason, not extradited by Mauritius, or if there is no application to extradite that person.

(3) Any offence committed in a country outside Mauritius as specified in subsection (1) or (2) is, for the purpose of determining the jurisdiction of a Court to try the offence, deemed to have been committed –

(a) at the place where the accused is ordinarily resident; or

(b) at the accused person's principal place of business.

(4) Where a person is charged with conspiracy or giving instructions to commit an offence, including a complex and serious crime, the offence shall be deemed to have been committed not only at the place where the act was committed, but also at every place where the conspirator or the person giving instructions acted or, in case of an omission, should have acted.

39. Admissible evidence

(1) Where, in any proceedings for an offence under this Act, , including a complex and serious crime, it is established that the accused –

(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 which is disproportionate to his emoluments or other income;

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

that evidence shall be admissible to corroborate other evidence relating to the commission of the offence.

(2) Notwithstanding any other enactment, any evidence gathered in the course of an investigation by a Division of the NCA and used by another Division of the NCA.

(3) Notwithstanding any confidentiality provision under this Act and under any other enactment, an investigative body or any other relevant body that has provided information, through its relevant officer, to the NCA during the course of an investigation, shall provide the information as evidence in Court, through the relevant officer or any other relevant officer, when summoned to do so.

40. Burden of proof with regard to corruption offence

In the course of a trial of an accused for a corruption offence, it shall be presumed that at the time a gratification was received, the recipient knew that such gratification was made for a corrupt purpose.

Sub-Part II – Other Sanctions

41. Ordering deprivation of monetary benefits and property

Where a person is convicted of an offence under this Act, including a complex and serious crime, and the Court is satisfied that, as a result of committing the offence, the person has benefited from monetary benefits or from a property, the Court may, in addition to the fine and imprisonment imposed for that offence, order the person to pay a penalty in an amount not exceeding 10 times the amount of the monetary benefits or value of the property and that penalty shall be recovered in the same manner as a fine.

42. Ordering compensation for loss or damage

Where a person is convicted of an offence under this Act, including a complex and serious crime, the Court may, in addition to the fine and imprisonment imposed for that offence, order the person to pay –

(a) compensation to the owner of any property damaged or destroyed as a direct result of the offence;

(b) any costs incurred in detecting, apprehending, investigating or prosecuting the offence;

(c) any costs incurred in detaining or seizing any property or thing in respect of that offence;

(d) any other loss or damage caused by the offence,

and the compensation for such loss, damage or costs shall be recovered in the same manner as a fine.

43. Confiscation of property

(1) Where a person is convicted of an offence under this Act, including cybercrime and other complex, serious and organised crime, the Court may, in addition to the fine and imprisonment imposed for that offence, order the confiscation of the property which is the subject matter of the offence.

(2) For the purpose of this section, a confiscation ordered by the Court shall be deemed to be a criminal confiscation order under the Asset Recovery and Unexplained Wealth Act 2026.

(3) Any order by a Court to forfeit or confiscate property under any other relevant enactment, including the Financial Crimes Commission Act 2023 repealed under section 81 of the National Crime Agency Act 2026, shall be deemed to be a confiscation order under this section.

44. Civil and administrative sanctions

(1) Notwithstanding any other enactment, where a person is convicted of an offence under this Act, including a complex and serious crime, the Court may, in addition to the fine and imprisonment imposed for that offence, order –

(a) in the case of a natural person, the following civil or administrative sanctions, as the case may be –

(i) the payment of a sum to the State representing a percentage of the annual turnover or total annual salary of the natural person, the calculation of which shall be based on the annual turnover or annual salary of that person for the 3 previous years as from the date of the offence;

(ii) the removal or suspension of the natural person from a public office or an office in a State-owned enterprise, for such period as the Court may determine;

(iii) the disqualification of the natural person from holding a public office or an office in a State-owned enterprise, for such period as the Court may determine;

(iv) the withdrawal of certain advantages to which the natural person is entitled because of his position in a public office or an office in a State-owned enterprise;

(v) the suspension of certain rights to which the natural person is entitled because of his position in in a public office or an office in a State-owned enterprise;

(vi) the banning from holding a public office or an office in a State-owned enterprise;

(vii) the disqualification an existing director or ban the natural person from becoming a company director or from holding a management position in a legal person;

(viii) the banning from receiving State loans, advances or other financial accommodation; or

(ix) the deprivation of the natural person of all or part of his retirement or gratuity benefits;

(b) in the case of a legal person, the following civil or administrative sanctions, as the case may be –

(i) the payment of a sum to the State, representing a percentage of the annual turnover of the legal person, the calculation of which shall be based on the annual turnover of that person for the 3 previous years as from the date of the offence;

(ii) the disqualification of the legal person from performing such activities as the Court may determine;

(iii) the dissolution or deregistration of the legal person;

(iv) the winding up of the legal person;

(v) the revocation of any licence, permit or such other authorisation of the legal person as the Court may determine;

(vi) the suspension of the legal person from bidding or entering into any contract for work or services with any public body, for such period as the Court may determine;

(vii) the cancellation of any existing contract with a public body between the legal person and the public body and order the reimbursement of any amount of money paid to the legal person pursuant to the said contract; or

(viii) the imposition of an independent monitoring programme on the legal person.

(2) In this section –

"certain activities" includes the prohibition to make specific transactions, to issue shares or other bonds, to receive subventions, facilities and other advantages from the State or to practise other activities;

"certain advantages", in respect of a natural person –

(a) means all advantages that the natural person benefits by virtue of his position in a public office or an office in a State-owned enterprise; and

(b) includes the following benefits –

(i) duty-free for the acquisition of a motor vehicle or allowance in lieu of acquisition of a motor vehicle;

(ii) medical covers;

(iii) driver or allowance in lieu of driver;

(iv) car allowance;

(v) motor vehicle of the public body or State-owned enterprise;

(vi) increments, gratuities and bonus;

(vii) other financial benefits or allowances, except the salary of the natural person.

PART VIII – MISCELLANEOUS

45. Savings and transitional provisions

(1) Any proceedings, whether judicial or extra-judicial, started by or against the FCC, or taken over by the FCC under any repealed enactment, which are pending on the commencement of this Act shall be deemed to have been started by or against the NCA, or taken over by the NCA.

(2) Any investigation or enquiry started by the FCC or taken over by the FCC under the repealed enactment and pending on the commencement of this Act shall be taken over and continued by the NCA.

(3) Any prosecution in respect of any act or allegation instituted under the repealed enactment, or taken over and continued by the FCC under the repealed enactment shall, on the commencement this Act, be taken over and continued by the Director of Public Prosecutions under the repealed enactment as if this Act had not come into operation.

(4) Where the NCA detects an offence which may have been committed under the repealed enactment prior to the commencement of this Act, the NCA shall have all the powers conferred under this Act to investigate into that offence.

(5) A prosecution in respect of any act or allegation so investigated under the repealed enactment may, on the commencement of this Act, be instituted by the Director of Public Prosecutions under the repealed enactment as if this Act had not come into operation.

(6) The Court shall, in respect of any prosecution under subsection (3), (4) or (5) have all the powers that it could exercise pursuant to the repealed enactment as if this Act had not come into operation.

(7) 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.

(8) 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.

46. 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.